



\*\*\* PUBLIC NOTICE \*\*\*

**NOTICE OF A CITY COUNCIL REGULAR SESSION IMMEDIATELY FOLLOWING  
A WORKSHOP SESSION  
OF THE CITY OF CORINTH**

**Thursday, August 2, 2018, 5:30 P.M.  
CITY HALL - 3300 CORINTH PARKWAY**

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**CALL TO ORDER:**

**WORKSHOP BUSINESS AGENDA**

1. Discuss Regular Meeting Items on Regular Session Agenda, including the consideration of closed session items as set forth in the Closed Session agenda items below.
2. Receive a report, hold a discussion and give staff direction on the Capital Improvement Projects.
3. Receive a report, hold a discussion, and provide staff direction on the Fiscal Year 2018-2019 Annual Program of Services and Capital Improvement Program.

**ADJOURN WORKSHOP SESSION**

**\*NOTICE IS HEREBY GIVEN** of a Regular Session of the Corinth City Council to be held at Corinth City Hall located at 3300 Corinth Parkway, Corinth, Texas. The agenda is as follows:

**CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE & TEXAS PLEDGE:**

**"Honor the Texas Flag: I pledge allegiance to thee, Texas, one state under God, one and indivisible".**

**CITIZENS COMMENTS**

In accordance with the Open Meetings Act, Council is prohibited from acting on or discussing (other than factual responses to specific questions) any items brought before them at this time. Citizen's comments will be limited to 3 minutes. Comments about any of the Council agenda items are appreciated by the Council and may be taken into consideration at this time or during that agenda item. Please complete a Public Input form if you desire to address the City Council. All remarks and questions addressed to the Council shall be addressed to the Council as a whole and not to any individual member thereof. Section 30.041B Code of Ordinance of the City of Corinth.

**BUSINESS AGENDA**

1. Consider and act on an amendment to the Corinth Economic Development Corporation Bylaws.
2. Consider and act on an Ordinance of the City of Corinth repealing existing Chapter 39, Code of Ethics, of Title III, Administration, of the Code of Ordinances of the City and adopting a new Chapter 39, Code of Ethics, with provisions applicable to City Officials, both current and former, Vendors and Complainants; providing External Remedies for Frivolous Complaints; and providing an effective date.

#### **COUNCIL COMMENTS & FUTURE AGENDA ITEMS**

The purpose of this section is to allow each councilmember the opportunity to provide general updates and/or comments to fellow councilmembers, the public, and/or staff on any issues or future events. Also, in accordance with Section 30.085 of the Code of Ordinances, at this time, any Councilmember may direct that an item be added as a business item to any future agenda.

#### **CLOSED SESSION**

The City Council will convene in such executive or (closed session) to consider any matters regarding any of the above agenda items as well as the following matters pursuant to Chapter 551 of the Texas Government Code.

**Section 551.071.** (1) Private consultation with its attorney to seek advice about pending or contemplated litigation; and/or settlement offer; and/or (2) a matter in which the duty of the attorney to the government body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with chapter 551.

**Section 551.072.** To deliberate the purchase, exchange, lease or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

**a. Consider acquisition of Right-of-way at 1708 Post Oak Drive.**

**b. Consider acquisition of Right-of way at 2101 Lake Sharon Blvd.**

**Section 551.074.** To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.

**a. Marcus Mote v. Debra Walthall, Case No. 4:16-cv-00203-RC, United States District Court for the Eastern District of Texas.**

**Section 551.087.** To deliberate or discuss regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or to deliberate the offer of a financial or other incentive to a business prospect.

After discussion of any matters in closed session, any final action or vote taken will be in public by the City Council. City Council shall have the right at any time to seek legal advice in Closed Session from its Attorney on any agenda item, whether posted for Closed Session or not.

RECONVENE IN OPEN SESSION TO TAKE ACTION, IF NECESSARY, ON CLOSED SESSION ITEMS.

**ADJOURN:**

Posted this 27th day of July, 2018 at 11:30 a.m. on the bulletin board at Corinth City Hall.

Kimberly Pence  
Kimberly Pence, City Secretary  
City of Corinth, Texas

**WORKSHOP BUSINESS ITEM 2.**

**City Council Regular and Workshop Session**

**Meeting Date:** 08/02/2018  
**Title:** CIP Review  
**Submitted For:** Bob Hart, City Manager      **Submitted By:** Lee Ann Bunselmeyer, Director  
**Finance Review:** Yes      **Legal Review:** N/A  
**City Manager Review: Approval:** Bob Hart, City Manager

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**AGENDA ITEM**

Receive a report, hold a discussion and give staff direction on the Capital Improvement Projects.

**AGENDA ITEM SUMMARY/BACKGROUND**

The Capital Improvement Program (CIP) represents the City's five-year plan for development. The 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 of related projects.

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

**RECOMMENDATION**

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**Attachments**

Presentation

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# Capital Improvement Plan

FY2019-FY2023

City Council Workshop  
August 2, 2018

# City of Corinth Capital Improvement Plan

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- To be included in the Capital Improvement Program, the project should cost more than \$50,000 and must have an expected useful life greater than the life-span of any debt used to fund the projects.
- Projects include construction and major renovations of buildings; acquisition of property; improvements to roadways and sidewalks; and the efficient operation of the water, wastewater, and drainage systems.
- Other costs associated with the capital budget can include, but are not limited to, architectural and engineering fees and site development.



# Prioritizing Capital Improvements

All improvements by prioritized and ranked based on the following categories:

- **Priority I: IMPERATIVE (Must-Do)** –Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.
  - A. Corrects a condition dangerous to public health or safety
  - B. Satisfies a legal obligation
  - C. Alleviates an emergency service disruption or deficiency
  - D. Prevents irreparable damage to a valuable public facility.
- **Priority II: ESSENTIAL (Should-Do)** –Projects that address clearly demonstrated needs or objectives.
  - A. Rehabilitates or replaces an obsolete public facility
  - B. Stimulates economic growth or private capital investment
  - C. Reduces future operating and maintenance costs
  - D. Leverages available local, state, or federal funding
- **Priority III: IMPORTANT (Could-Do)** –Projects that benefit the community but may be delayed without detrimental effects to basic services.
  - A. Provides a new or expanded level of service
  - B. Promotes intergovernmental cooperation
  - C. Reduces energy consumption
  - D. Enhances cultural or natural resources.
- **Priority IV: DESIRABLE** –Desirable projects that are not included within five-year program because of funding limitations.



**CAPITAL IMPROVEMENT PROGRAM**

**FY 2019-2023**

Project Title	Proposed	Planned					Total
	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>General Fund Capital</b>							
Streets	\$ 3,000,000	\$ 2,100,000	\$ 1,525,000	\$ 2,621,000	\$ 1,598,000	\$ 11,675,000	\$ 22,519,000
Parks & Recreation	-	-	-	490,000	950,000	1,160,000	2,600,000
Technology & Public Safety	272,000	322,000	172,000	322,000	376,000	-	1,464,000
	3,272,000	2,422,000	1,697,000	3,433,000	2,924,000	12,835,000	26,583,000
<b>Utility Fund Capital</b>							
Water	7,451,000	-	90,000	800,000	-	2,300,000	10,641,000
Wastewater	-	500,000	150,000	-	-	9,525,000	10,175,000
	7,451,000	500,000	240,000	800,000	-	11,825,000	20,816,000
<b>Storm Drainage Fund Capital</b>							
Storm Drainage	7,070,000	-	-	-	-	500,000	7,570,000
<b>Total</b>	<b>\$ 17,793,000</b>	<b>\$ 2,922,000</b>	<b>\$ 1,937,000</b>	<b>\$ 4,233,000</b>	<b>\$ 2,924,000</b>	<b>\$ 25,160,000</b>	<b>\$ 54,969,000</b>



# Capital Improvement Plan

FY2019-FY2023

**GENERAL FUND**

Project Title	Dept	Total	Proposed	Planned					Total
	Priority	Project Cost	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>General Fund Capital</b>									
<b>Streets</b>									
Lake Sharon/Corinth Parkway Extension & Quail Run Reconstruction	I	\$ 5,100,000	\$ 3,000,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Cliff Oak Drive	II	1,525,000			\$ 1,525,000				1,525,000
Walton Drive	III	1,473,000					1,473,000		1,473,000
Vintage	III	125,000					125,000		125,000
Parkridge Collector Road	III	2,621,000				2,621,000			2,621,000
Post Oak Road	IV	6,475,000						6,475,000	6,475,000
Shady Shores Road	IV	3,500,000						3,500,000	3,500,000
Tower Ridge Drive	IV	800,000						800,000	800,000
South Garrison Street	IV	900,000						900,000	900,000
									-
<b>Subtotal: Streets</b>		<b>\$ 22,519,000</b>	<b>\$ 3,000,000</b>	<b>\$ 2,100,000</b>	<b>\$ 1,525,000</b>	<b>\$ 2,621,000</b>	<b>\$ 1,598,000</b>	<b>\$ 11,675,000</b>	<b>\$ 22,519,000</b>

# LAKE SHARON / CORINTH PARKWAY EXTENSION AND QUAIL RUN RECONSTRUCTION

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a 4 lane divided greenway minor arterial. The arterial will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

	<b>Priority I</b> Imperative	<b>\$5,100,000</b> Projected Cost
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## History and Comments

With the increase interest in Corinth's undeveloped property, especially the I-35E corridor area along with the recent Millennium project it is important for the City to start planning for the design and construction of the proposed arterial section. This project will connect via an underpass to the west to Lake Sharon to make the Corinth Parkway loop complete. This will help facilitate future traffic demands for our urban core area in the City. It will also help move traffic efficiently in this area when all of the future land uses are in place.

## Project Location and Supporting Master Plan

<b>ADDRESS</b> 135E NBFR to Quail Run Drive	<b>SUPPORTING CITY PLANS</b> Comprehensive Plan/Thoroughfare Plan
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# CLIFF OAK DRIVE

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a collector. The collector will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

**Priority II**  
Essential

**\$1,525,000**  
Projected Cost

## History and Comments

This roadway has received some increased traffic with the development of the commercial tract to the south that currently has ALDI, Chicken Express and will soon be the future home of North Texas Storage. In addition, a new Fire Station will front onto this roadway across from the Corinth Elementary School and will be its main access. The new Public Safety Building directly south of the new Fire Station on the same lot, will also have its secondary access to Cliff Oak. With the increased activity of local development and two new proposed City Facilities, this roadway will need to be planned for reconstruction of the two lane asphalt roadway to a collector to help facilitate current and future growth.

## Project Location and Supporting Master Plan

### ADDRESS

South Garrison to Tower Ridge Road

### SUPPORTING CITY PLANS

Comprehensive Plan/Thoroughfare Plan



# WALTON DRIVE

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a collector. The collector will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

Priority III

Important

\$1,473,000

Projected Cost

## History and Comments

With the increase interest in Corinth's undeveloped property, especially the I-35E corridor area along with the recent Millennium project it is important for the City to start planning for the design and construction of the proposed arterial section. This project will connect via an underpass to the west to Lake Sharon to make the Corinth Parkway loop complete. This will help facilitate future traffic demands for our urban core area in the City. It will also help move traffic efficiently in this area when all of the future land uses are in place.

## Project Location and Supporting Master Plan

### ADDRESS

North Corinth Street to Shady Rest Lane

### SUPPORTING CITY PLANS

Comprehensive Plan/Thoroughfare Plan



# VINTAGE

## Project Description

The extension of Vintage Dr. from Glen Aerie Rd to Covington Rd.

## Project Justification, Priority Ranking, and Projected Cost

Will improve traffic flow within residential area and to school.

**Priority III**  
Important

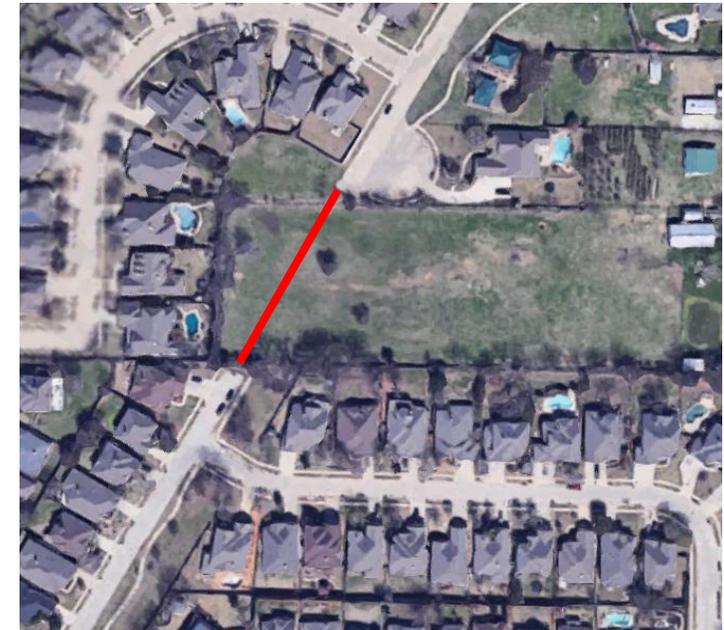
**\$125,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

ADDRESS

SUPPORTING CITY PLANS



# PARKRIDGE COLLECTOR ROAD

## Project Description

This project is a new north/south collector road section that will help facilitate the collecting of traffic from the future land uses that are proposed in this undeveloped area. This collector road section will be a 2 lane facility that will connect to the existing Parkridge collector Road at Lake Sharon Drive. The collector road will be constructed of concrete and have a curb and gutter underground drainage system along with a concrete sidewalk.

## Project Justification, Priority Ranking, and Projected Cost

Priority III

Important

\$2,621,000

Projected Cost

## History and Comments

With the increase interest in Corinth's undeveloped property, especially in the City Center/Terrace Oaks I-35E corridor area it is good planning for the City to start planning for the design and construction of the proposed collector section to help facilitate future traffic demands. It will help move traffic efficiently in this area when all of the future land uses are in place.

## Project Location and Supporting Master Plan

### ADDRESS

Between Church & Lake Sharon

### SUPPORTING CITY PLANS

Comprehensive<sub>15</sub> Plan/Thoroughfare Plan



# POST OAK ROAD

## Project Description

This project consists of the widening of a two-lane facility to a greenway minor arterial that will consist of a 4 lane divided roadway with concrete construction and a curb

## Project Justification, Priority Ranking, and Projected Cost

**Priority IV**  
Desirable

**\$6,475,000**  
Projected Cost



## History and Comments

With the current and future increase in development along Post Oak, it is imperative the City starts planning for the design and construction of the proposed 4 lane divided roadway to help facilitate the current and future traffic demands. It will also eliminate the current bottle neck situation that presently exists. Currently the proposed 4 lane divided roadway bottle necks along Post Oak Drive. This bottle neck is between Robinson Road and Lake Sharon Drive. North of Robinson Road, Post Oak is a 4 lane divided roadway. South of Lake Sharon, Post Oak is also a 4 lane divided roadway.

## Project Location and Supporting Master Plan

### ADDRESS

Between Robinson Road & Lake Sharon

### SUPPORTING CITY PLANS

Comprehensive Plan/Thoroughfare Plan



# SHADY SHORES ROAD

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a collector. The collector will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

Priority IV

Desirable

\$3,500,000

Projected Cost

## History and Comments

This area carries traffic from multiple jurisdictions including Corinth, Denton, Shady Shores and Lake Dallas. This roadway would have to be a joint effort between those municipalities in order to construct a roadway that would ultimately facilitate traffic flows in this area. Most of this area is built out along Shady Shores in Corinth, but is utilized by our residents that frequent the area schools and other roadways. This construction will also help facilitate an ongoing drainage issue in some low lying areas along Shady Shores in Corinth.

## Project Location and Supporting Master Plan

### ADDRESS

Light Rail to Dalton Drive

### SUPPORTING CITY PLANS

Comprehensive Plan/Thoroughfare Plan



# TOWER RIDGE DRIVE

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a collector. The collector will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

**Priority IV**  
Desirable

**\$800,000**  
Projected Cost

## History and Comments

This roadway is the last section of Tower Ridge that is unimproved. It carries local traffic primary due to the proximity of Corinth Elementary School. This roadway could also receive an increase in trips due to the new Fire Station that will be located east along Cliff Oaks Drive. The construction of the new collector will also help with drainage in the area.

## Project Location and Supporting Master Plan

### ADDRESS

215' South of Brookview Drive to Cliff Oaks Drive

### SUPPORTING CITY PLANS

Comprehensive Plan/Thoroughfare Plan



# SOUTH GARRISON STREET

## Project Description

This project consists of the reconstruction of a two lane asphalt facility to a collector. The collector will be constructed of concrete and have a curb and gutter underground drainage system and concrete sidewalks.

## Project Justification, Priority Ranking, and Projected Cost

	<b>Ranking IV</b> Desirable	<b>\$900,000</b> Projected Cost
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## History and Comments

This roadway is the last section of South Garrison that is unimproved. It carries local traffic primary from FM 2181/I-35E to access Cliff Oak Drive, the Fire Administration Building, Fairview Park and Corinth's commercial properties along FM 2181. This roadway could also receive an increase in trips due to the new Fire Station that will be located east along Cliff Oaks Drive. The construction of the new collector will also help with drainage in the area.

## Project Location and Supporting Master Plan

<u>ADDRESS</u>	<u>SUPPORTING CITY PLANS</u> Comprehensive Plan/Thoroughfare Plan
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**CAPITAL IMPROVEMENT PROGRAM**

**FY 2019-2023**

Project Title	Dept	Total	Proposed	Planned					Total
	Priority	Project Cost	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>General Fund Capital</b>									
<b>Parks &amp; Recreation</b>									
Corinth Parkway Street Lighting	II	\$ 490,000	\$ -	\$ -	\$ -	\$ 490,000	\$ -	\$ -	\$ 490,000
Field Lights for Multipurpose Fields	II	550,000	-	-	-	-	550,000	-	550,000
Additional 14U Baseball Fields	IV	400,000	-	-	-	-	-	400,000	400,000
Additional 12U Baseball Fields	IV	400,000	-	-	-	-	400,000	-	400,000
Additional Fast Pitch Softball Field	IV	400,000	-	-	-	-	-	400,000	400,000
Field Lights for Football	IV	360,000	-	-	-	-	-	360,000	360,000
									-
									-
									-
<b>Subtotal: Parks &amp; Recreation</b>		<b>\$ 2,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 490,000</b>	<b>\$ 950,000</b>	<b>\$ 1,160,000</b>	<b>\$ 2,600,000</b>

# CORINTH PARKWAY STREET LIGHTING

## Project Description

Installation of street lights along the Corinth Parkway corridor east of I-35 to Quail Run, similar to lighting on the west side of I-35. .

## Project Justification, Priority Ranking, and Projected Cost

Traffic and pedestrian safety as well as conformity and uniform appearance of our thoroughfares along all of Corinth Parkway and Lake Sharon.

**Priority II**  
Essential

**\$490,000**  
Projected Cost

## History and Comments

This project would require 20 street light poles at \$13,000 each and approximately \$200,000 for electrical stations and multiple bores from median to median to pull required electrical lines.

## Project Location and Supporting Master Plan

ADDRESS  
Corinth Parkway

SUPPORTING CITY PLANS

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# FIELD LIGHTS FOR MULTIPURPOSE FIELDS

## Project Description

Addition of lighting for the multipurpose fields similar to what is currently in place on the neighboring soccer fields.

## Project Justification, Priority Ranking, and Projected Cost

Increased requests for field space for associations, field usage agreement holders (i.e. Celtics Soccer) and private field rentals have indicated a benefit to have additional fields with lighting.

**Priority II**  
Essential

**\$550,000**  
Projected Cost

## History and Comments

The multi purpose fields were constructed by staff in 2012 to accommodate more practice field space requests from all associations. The fields are utilized by baseball, softball, soccer, and misc. field space rentals. Current field usage contract holder is providing their own lighting for the fields, but field lighting would allow for more practice areas for all sport teams.

## Project Location and Supporting Master Plan

**ADDRESS**  
3700 Corinth Parkway

**SUPPORTING CITY PLANS**  
2015 Strategic Plan, Goal 4 Action 2



# ADDITIONAL 14U BASEBALL FIELDS

## Project Description

Addition of full size 14U lighted baseball field to assist with growing demand for field space

## Project Justification, Priority Ranking, and Projected Cost

Increased requests for field space for associations and private tournament rentals have indicated a benefit to have an additional baseball field.

**Priority IV**  
Desirable

**\$400,000**  
Projected Cost

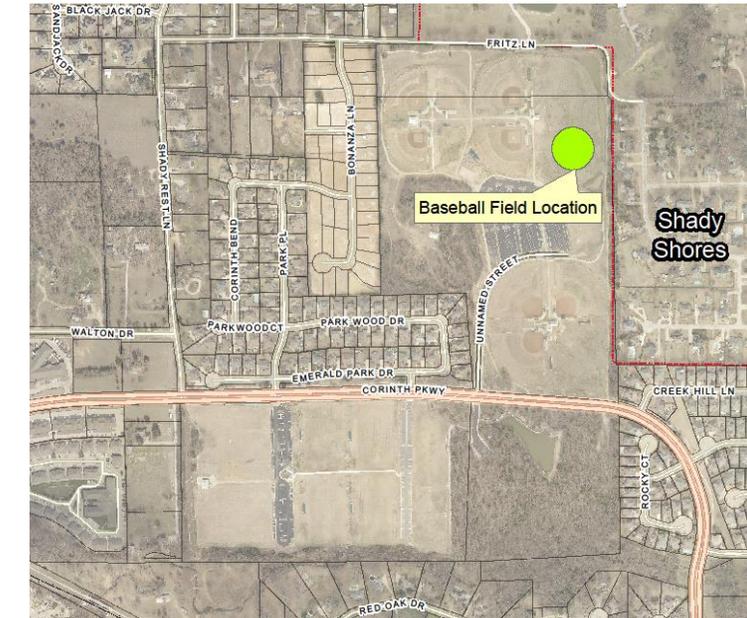
## History and Comments

The vacant space in the community park was intended for the future placement of additional fields as usage increased. With increased field usage and more tournaments being requested every year, the additional field space would accommodate those requests.

## Project Location and Supporting Master Plan

**ADDRESS**  
3700 Corinth Parkway

**SUPPORTING CITY PLANS**  
2015 Strategic Plan, Goal 4 Action 2



# ADDITIONAL 12U BASEBALL FIELDS

## Project Description

Addition of full size 12U lighted baseball field to assist with growing demand for field space. This field addition would complete the baseball complex and reach full building for the baseball field locations

## Project Justification, Priority Ranking, and Projected Cost

Increased requests for field space for associations and private tournament rentals have indicated a benefit to have an additional baseball field.

**Priority IV**  
Desirable

**\$400,000**  
Projected Cost

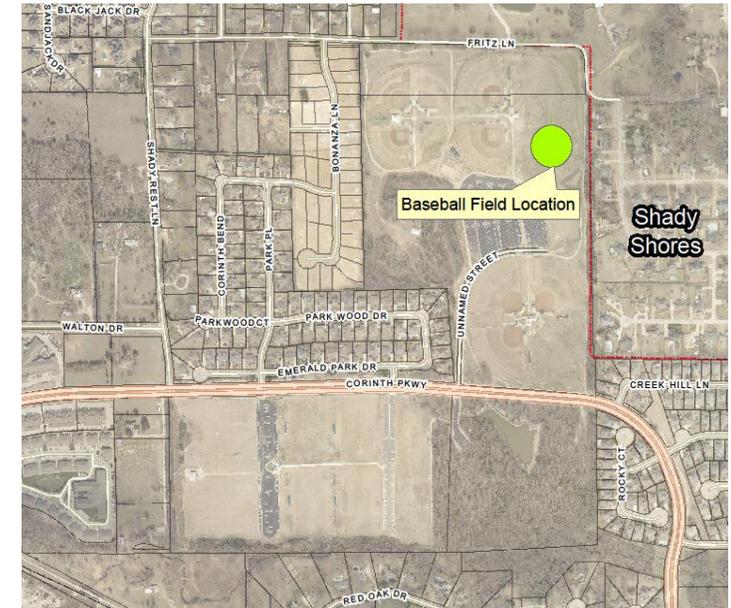
## History and Comments

The vacant space in the community park was intended for the future placement of additional fields as usage increased. With increased field usage and more tournaments being requested every year, the additional field space would accommodate those requests.

## Project Location and Supporting Master Plan

ADDRESS  
3700 Corinth Parkway

SUPPORTING CITY PLANS  
2015 Strategic Plan, Goal 4 Action 2



# ADDITIONAL FAST PITCH SOFTBALL FIELD

## Project Description

Addition of a smaller (child) sized fast pitch lighted softball field to assist with growing demand for field space, and the need for a fast pitch field size.

## Project Justification, Priority Ranking, and Projected Cost

Increased requests for field space for associations and private tournament rentals have indicated a benefit to have a fast pitch softball field.

**Priority IV**  
Desirable

**\$400,000**  
Projected Cost

## History and Comments

The community park does not currently have a fast pitch softball field with shorter fence distances for youth. They are using the adult softball fields with removable temporary fences in the outfield to make the correct field size for that application. An additional field would be beneficial for increased field requests and to accommodate more tournaments.

## Project Location and Supporting Master Plan

**ADDRESS**  
3700 Corinth Parkway

**SUPPORTING CITY PLANS**  
2015 Strategic Plan, Goal 4 Action 2



# FIELD LIGHTS FOR FOOTBALL

## Project Description

Addition of lighting for the football fields similar to what is currently in place on the neighboring soccer fields.

## Project Justification, Priority Ranking, and Projected Cost

Increased requests for field space for associations, field usage agreement holders (i.e. Celtics Soccer) and private field rentals have indicated a benefit to have additional fields with lighting.

Priority IV  
Desirable

\$360,000  
Projected Cost

## History and Comments

Additional field lighting on the current football fields has been requested for use by the soccer association, field usage contract holders, and Lacrosse. Providing this additional space will remove the high demand for use of the soccer game fields.

## Project Location and Supporting Master Plan

ADDRESS  
3700 Corinth Parkway

SUPPORTING CITY PLANS  
2015 Strategic Plan, Goal 4 Action 2



Project Title	Dept	Total	Proposed FY2018-19	Planned					Total
	Priority	Project Cost		FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>General Fund Capital</b>									
<b>Technology and Public Safety</b>									
Public Safety Communication	I	770,000	82,000	172,000	172,000	172,000	172,000	-	770,000
Fire House Station Alerting	I	90,000	90,000	-	-	-	-	-	90,000
Fiber Optic Lines (CH to FH2/PW)	II	150,000		150,000					150,000
Fiber Optic Lines (CH to PSF)	II	100,000	100,000		-				100,000
PSF-Covered Parking	II	150,000				150,000			150,000
Point to Point Microwave (CH to PSF)	III	75,000					75,000		75,000
FH3/Sally Port Epoxy Floor	III	129,000					129,000		129,000
									-
									-
Subtotal: Technology & Public Safety		\$ 1,464,000	\$ 272,000	\$ 322,000	\$ 172,000	\$ 322,000	\$ 376,000	\$ -	\$ 1,464,000

# PUBLIC SAFETY COMMUNICATION

## Project Description

Motorola will be eliminating the maintenance on our current model radios; both mobiles and portables.

## Project Justification, Priority Ranking, and Projected Cost

Public Safety's radio systems are due for replacement in 2021 in order to maintain a radio system that the manufacturer supports. \$300,000 Police (Portables & Motorcycles), Fire (\$336,000 Portables and \$134,000 Mobiles)

**Priority I**  
Imperative

**\$770K**  
Projected Cost

## History and Comments

Motorola is phasing out the current model and will stop supporting the repair and replacement of the units we currently use. The life cycle of the units will coincide with the phase out so there will be no impact outside the expected replacement cycle. That being said it will be imperative we transition to the new radio's to ensure our communication system maintains operability.

## Project Location and Supporting Master Plan

**ADDRESS**  
3501 F.M. 2181

**SUPPORTING CITY PLANS**  
Safety and Security, Goal 2 Action 2



# FIRE HOUSE-STATION ALERTING

## Project Description

The Firehouse alerting systems notify the crews when there is an emergency. The System is currently outdated and is not fully functional.

## Project Justification, Priority Ranking, and Projected Cost

Upgrades and repairs to the system are being worked on by the Denton County Sheriff's Office; Once the project is completed there will be a need to provide integration with our Firehouse alerting hardware.  $\$30K \times 3 = 90K$

Priority I  
Imperative

\$90K  
Projected Cost

## History and Comments

Motorola engineers and County Radio Department have determined the current system is no longer compatible the new radio technology and the Dispatch consoles and procedures. It has been determined that a third-party solution is needed to connect Denton County Dispatch with the LCFD Firehouses to ensure prompt and secure alerting for emergency response.

## Project Location and Supporting Master Plan

ADDRESS  
3501 F.M. 2181

SUPPORTING CITY PLANS  
Safety and Security, Goal 2 Action 2



# FIBER OPTIC LINES (CITY HALL TO FIRE STATION 2/PUBLIC WORKS)

## Project Description

Technology Services also needs to extend its fiber capability to Fire Station 2 and Public Works. Leasing a dark fiber line from a private firm would connect FS2 to City Hall, at which point, Technology Services would trench an owned fiber optic line from FS2 to the Public Works facility, bringing both buildings into the fiber circuit.

## Project Justification, Priority Ranking, and Projected Cost

Priority II  
Essential

\$150,000  
(\$1,200 recurring  
Projected Cost)

## History and Comments

Bringing all the City's buildings into the fiber network has been a need of Technology Services for several years. The current Charter Metro Ethernet connection provides connectivity between the buildings, but at the current speed of 50 Mbps, the operations at Fire Station 2 and especially Public Works are severely limited. For example, GIS is unusable in the Public Works facility – the bandwidth is simply too low. The traditional approach in Corinth has been to develop localized duplicate services, which is very inefficient and not cost-effective.

## Project Location and Supporting Master Plan

ADDRESS  
Corinth City Hall to  
Fire Station 2/Public Works

SUPPORTING CITY PLANS  
Strategic Plan



# FIBER OPTIC LINES (CITY HALL TO PUBLIC SAFETY FACILITY)

## Project Description

With the completion of the new Public Safety Facility, the Technology Services Department is examining different alternatives to the existing Charter Metro Ethernet connection. The standard connection the City uses operates at 50 Mbps currently. In addition to operating point-to-point microwave radios at either facility as a backup, the Technology Services Department recommends installing a dark fiber link in between the two facilities.

## Project Justification, Priority Ranking, and Projected Cost

Priority II  
Essential

\$100,000  
(\$1,200 recurring  
Projected Cost)

## History and Comments

The network usage between the Public Safety Facility and City Hall/City of Denton will continue to grow. The current 50 Mbps connection is nearing its capacity at the new facility, straining under the concentration of users at there. The lower bandwidth prevents a true disaster-recovery model from being implemented between the two facilities. Additionally, there is the issue of data security. The City cannot verify the security of its data, since it is passing through a third party that will not provide network diagrams or participate in data certification processes with the City, such as TLETS, PCI, or HIPAA. Having a City-owned fiber connection between these two points would solve both issues at once.

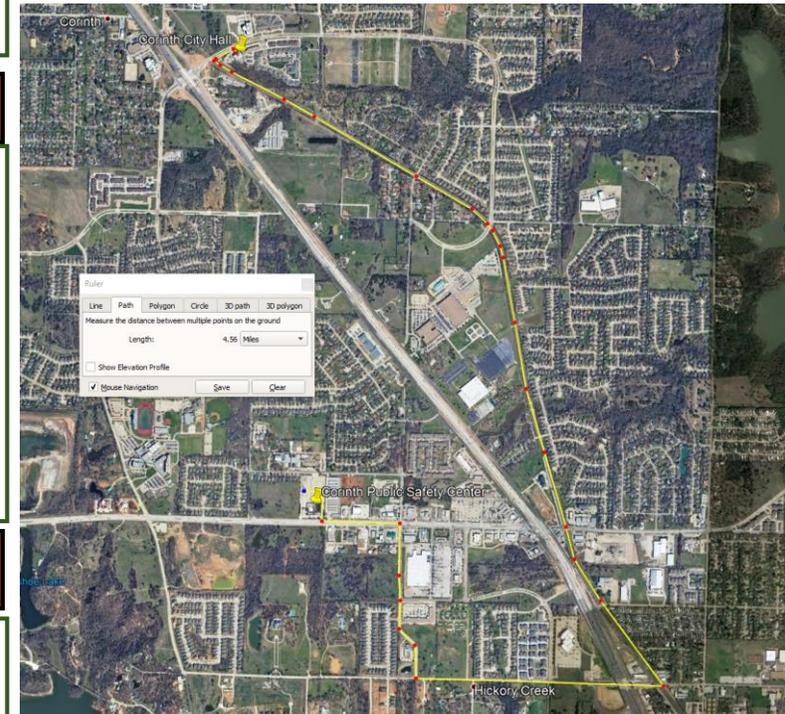
## Project Location and Supporting Master Plan

### ADDRESS

Corinth City Hall to Public Safety Facility

### SUPPORTING CITY PLANS

Strategic Plan



# PUBLIC SAFETY COMPLEX-COVERED PARKING

## Project Description

Provide 56 protective/covered parking spaces for City vehicles

## Project Justification, Priority Ranking, and Projected Cost

The new facility has no protected parking for City vehicles to keep them from suffering effects of the sun and storms.

**Priority II**  
Essential

**\$150,000**  
Projected Cost

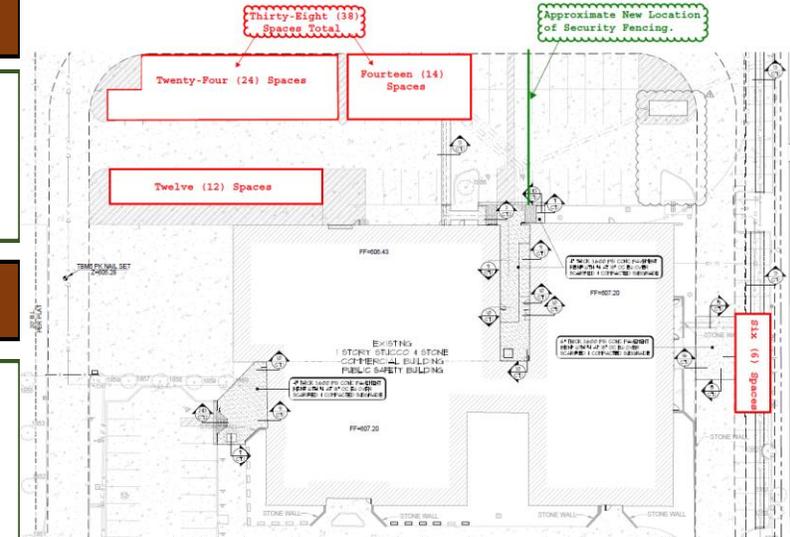
## History and Comments

The Covered parking structures were outside the budgetary limitations of the construction/remodel project. 56 vehicles at an average cost of \$35,000 each represent a \$1.96 million value on unprotected City property. Two options are Fabric at \$300,000 and metal at \$150,000.

## Project Location and Supporting Master Plan

ADDRESS  
3501 F.M. 2181

SUPPORTING CITY PLANS  
Safety and Security, Goal 2 Action 1



# POINT-TO-POINT MICROWAVE (CITY HALL TO PUBLIC SAFETY FACILITY)

## Project Description

In addition to the fiber optic connection to the new Public Safety Facility, Technology Services would like to set up a redundant link using point-to-point microwave antennae between City Hall and the Public Safety Facility via the water tower at the Public Works facility. Doing this will ensure that there is always connectivity between the buildings in the event of some fiber damage/disaster. Redundancy would also incidentally be provided to the Public Works facility with this project.

## Project Justification, Priority Ranking, and Projected Cost

**Priority III**  
Important

**\$75,000**  
Projected Cost

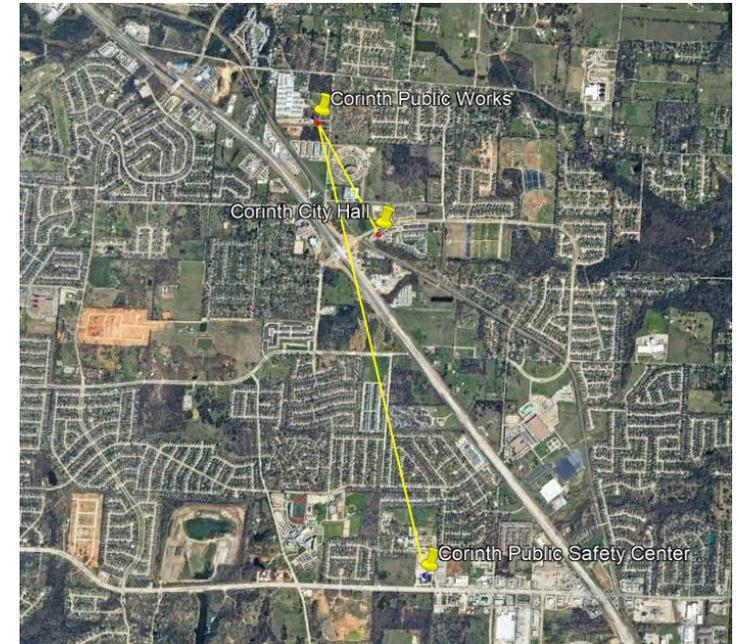
## History and Comments

Due to the sensitive nature of the Public Safety Facility, Technology Services suggests there be a redundant link between Public Safety and City Hall (and ostensibly the City of Denton server farm). Provided the other fiber optic link between City Hall and the Public Safety Facility is established, network redundancy between the buildings could be achieved with the Charter Metro Ethernet connection. However, the limited speeds and recurring costs mean that this redundancy could be more effectively and efficiently provided by point-to-point microwave antennae. Setting up this microwave link means that the City will not be paying for something that it is only using in the event of a disaster.

## Project Location and Supporting Master Plan

ADDRESS  
Corinth City Hall to Public Safety Facility

SUPPORTING CITY PLANS  
Strategic Plan



# FIRE HOUSE #3/PD-EPOXY FLOOR

## Project Description

The Fire House, PD sally port and holding area floors are exposed concrete. The Project would include an epoxy covering on the floor and 4-6" up the wall to seal the floor and wall joints.

## Project Justification, Priority Ranking, and Projected Cost

The Epoxy floor coating is a protective barrier for floors where water is prevalent. It protects from water penetrating under the walls and provides more traction and a safer surface when walking on wet surfaces.

Priority III  
Important

\$129K  
Projected Cost

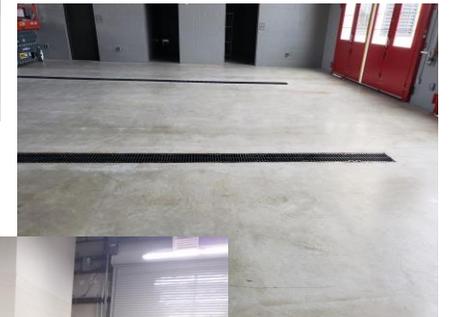
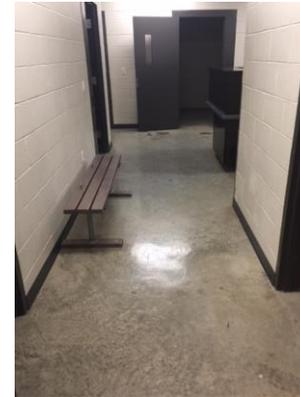
## History and Comments

The Epoxy floor was outside the budgetary limitations of the construction/remodel project. The apparatus bay of Fire House #3 along with work rooms, The PD sally port and holding area are both surfaces that will be frequently exposed to water, along with snow and ice in the winter. The covering will protect the building and provide a safer walking surface. The Firehouse floor is \$87,000 and the Sally Port and holding area is \$42,000.

## Project Location and Supporting Master Plan

ADDRESS  
3501 F.M. 2181

SUPPORTING CITY PLANS  
Safety and Security, Goal 1 Action 1





# Capital Improvement Plan

FY2019-FY2023

**UTILITY FUND**

Project Title	Dept	Total	Proposed	Planned					Total
	Priority	Project Cost	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>Utility Fund Capital</b>									
<b>Water</b>									
Quail Run Drive/Dobbs Road 12", 16" & 20" Waterlines	I	\$ 2,600,000	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
Lake Sharon/Oakmont to FM2499	I	601,000	601,000	-	-	-	-	-	601,000
Quail Run 1.0 MG Elevated Tank	II	4,600,000	4,250,000	-	-	-	-	-	4,250,000
Trim Impellers on Existing Lake Sharon Pumps	II	90,000	-	-	90,000	-	-	-	90,000
Parkridge Waterline	III	800,000	-	-	-	800,000	-	-	800,000
Lake Sharon Pump Station Expansion	IV	600,000	-	-	-	-	-	600,000	600,000
Lake Sharon 3 MG Ground Storage Tank Rehabilitation	IV	1,700,000	-	-	-	-	-	1,700,000	1,700,000
									-
<b>Subtotal: Water</b>		<b>\$ 10,991,000</b>	<b>\$ 7,451,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ 10,641,000</b>

# QUAIL RUN/DOBBS 12", 16" and 20" WATERLINE

## Project Description

Installation of 12", 16", and 20" water line along the railroad and Quail Road Drive/Dobbs Road.

## Project Justification, Priority Ranking, and Projected Cost

This project will support the proposed elevated tank on the east side of IH35E by bringing a large diameter waterline to distribute water across IH35E to the east side of town.

**Priority I**  
Imperative

**\$2,600,000**  
Projected Cost

## History and Comments

The 20" WL will carry water from IH35E to the proposed tank site. The 12" and 16" WL will loop back into the water system at the IH35E frontage road and Dobbs Road.

## Project Location and Supporting Master Plan

ADDRESS  
Quail Run Drive/Dobbs Road

SUPPORTING CITY PLANS  
2016 Water Master Plan



# LAKE SHARON FROM OAKMONT TO FM 2499

## Project Description

The Extension of a 12" water line to road project at FM 2499.

## Project Justification, Priority Ranking, and Projected Cost

The 12" water line will improve fire protection and help facilitate the development of the area.

**Priority I**  
Imperative

**\$601,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

ADDRESS  
Lake Sharon Pump Station

SUPPORTING CITY PLANS  
Thoroughfare Plan



# QUAIL RUN 1.0MG ELEVATED STORAGE TANK

## Project Description

Quail Run 1.0 MG elevated tank.

## Project Justification, Priority Ranking, and Projected Cost

The proposed tank will increase operational capacity of the water system to deal with peak flows as the city's population increases.

**Priority II**  
Essential

**\$4,250,000**  
Projected Cost

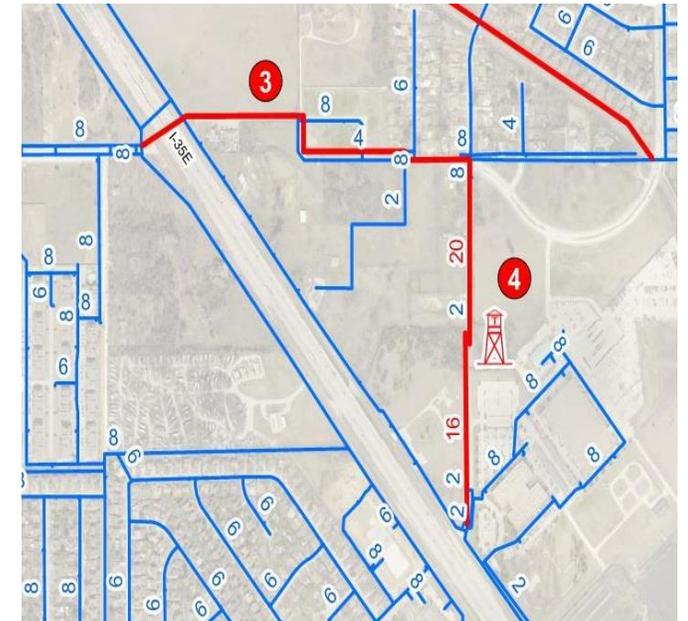
## History and Comments

Adding additional elevated storage increases the ability to maintain reliable system pressures during max days and peak hours. Does not include land acquisition costs which could be upwards of \$250,000 if not already owned by the city.

## Project Location and Supporting Master Plan

ADDRESS  
Quail Run south of Dobbs Road

SUPPORTING CITY PLANS  
2016 Water Master Plan



# TRIM IMPELLERS ON EXISTING LAKE SHARON PUMPS

## Project Description

The project will “trim” the impellers existing pumps. The modification will change the operating characteristics of the pump making it more efficient at the station’s operating point.

## Project Justification, Priority Ranking, and Projected Cost

This project will support the proposed elevated tank on the east side of IH35E by bringing a large diameter waterline to distribute water across IH35E to the east side of town.

**Priority II**  
Essential

**\$90,000**  
Projected Cost

## History and Comments

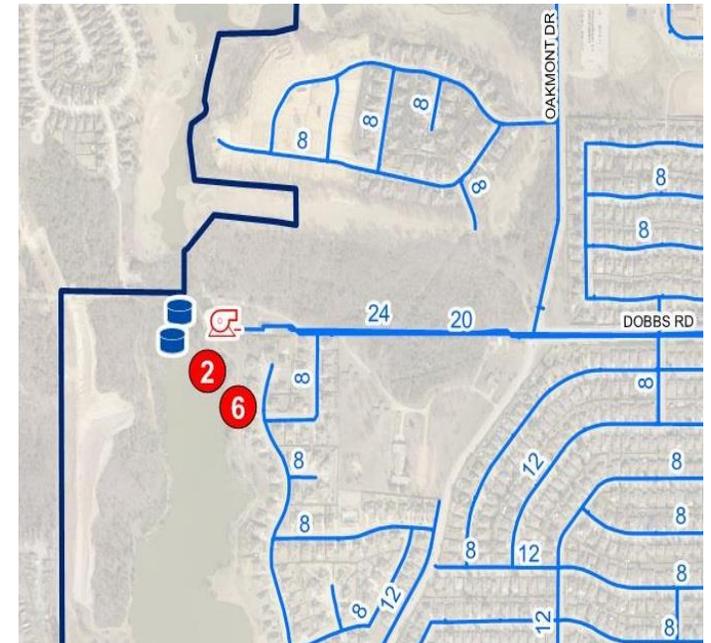
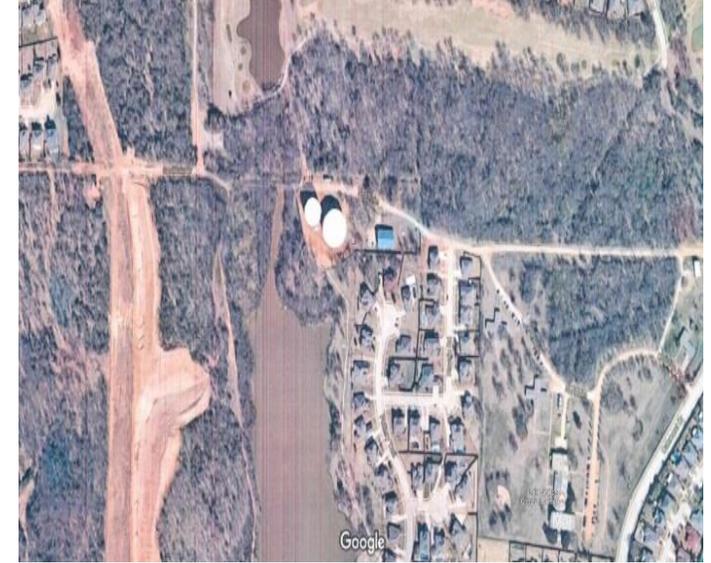
Increasing the efficiency of existing pumps by modification is cheaper than replacing a pump. Trimming the impeller will lower the cost of operating the water system by increasing energy savings when water is pumped from ground storage into the system.

## Project Location and Supporting Master Plan

ADDRESS  
Lake Sharon Pump Station

SUPPORTING CITY PLANS:

40



# PARKRIDGE WATER LINE

## Project Description

Sharon Drive 12" Waterline project is a 4,200' waterline intended to create a looped system for additional hydraulic capacity.

## Project Justification, Priority Ranking, and Projected Cost

The new line will increase the hydraulic capacity of the water system and help to support new growth in the city center.

**Priority III**  
Important

**\$800,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

### ADDRESS

Sharon Drive from Lake Sharon to Church Street

SUPPORTING CITY PLANS:  
2016 Impact Fee Study



# LAKE SHARON PUMP STATION EXPANSION

## Project Description

Lake Sharon Pump Station Expansion will increase the firm capacity of the pump station to 20.7 MGD by adding a 4,800 gpm pump.

## Project Justification, Priority Ranking, and Projected Cost

The pumping capacity is need to support the continued growth of the city towards projected buildout.

**Priority IV**  
Desirable

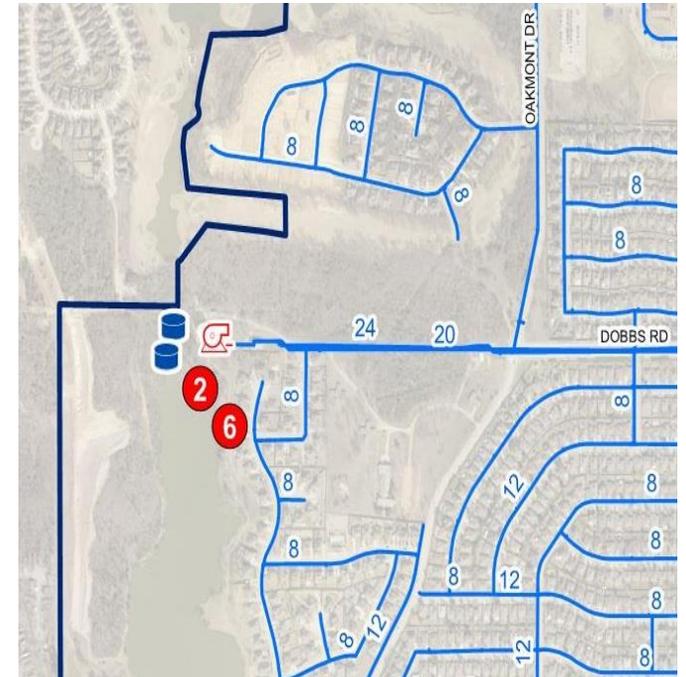
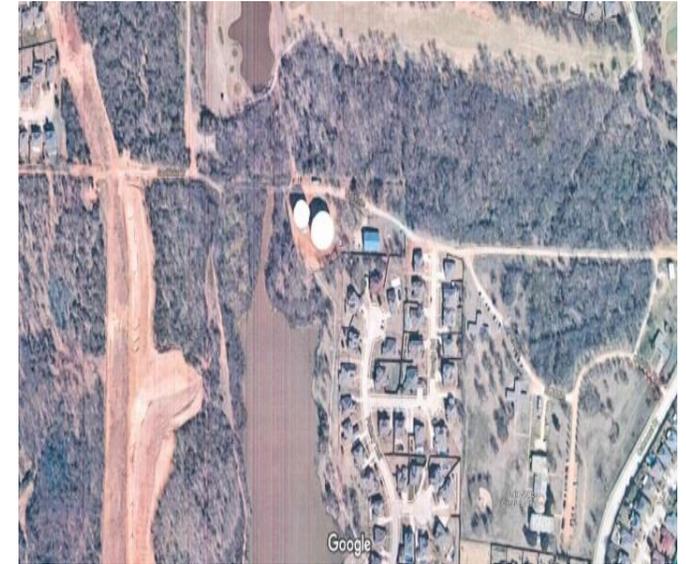
**\$600,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

ADDRESS  
Lake Sharon Pump Station

SUPPORTING CITY PLANS  
2016 Water Master Plan



# LAKE SHARON 3MG GROUND STORAGE TANK REHABILITATION

## Project Description

Lake Sharon 3 MG Tank Rehabilitation consists of painting, structural repairs and yard piping for continued operation of the existing tank.

## Project Justification, Priority Ranking, and Projected Cost

Regular scheduled maintenance of existing water tanks can extend their life indefinitely.

**Priority IV**  
Desirable

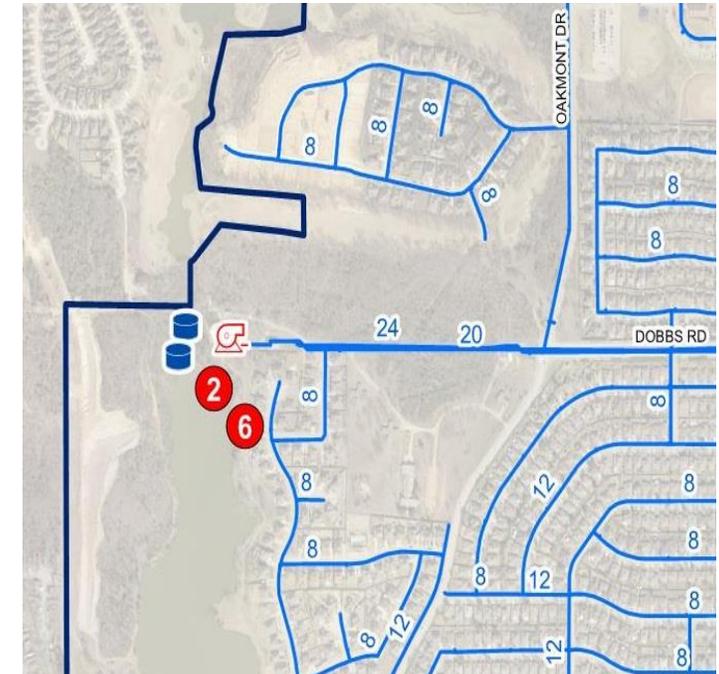
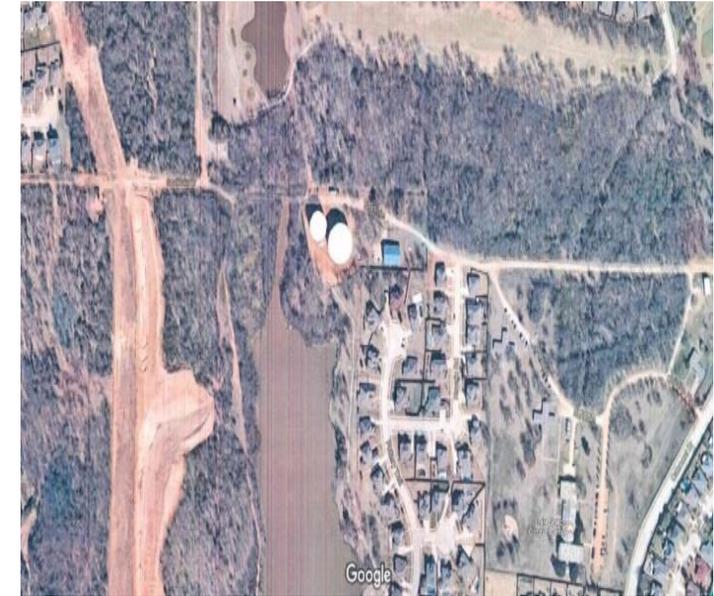
**\$1,700,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

ADDRESS  
Lake Sharon Pump Station

SUPPORTING CITY PLANS  
2016 Water Master Plan



**CAPITAL IMPROVEMENT PROGRAM**

**FY 2019-2023**

Project Title	Dept	Total	Proposed FY2018-19	Planned					Total
	Priority	Project Cost		FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>Utility Fund Capital</b>									
<b>Wastewater</b>									
Parkridge Sewer Line	II	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
LCMUA (Liftstation/Sewer Main)	II	1,500,000						\$ 1,500,000	1,500,000
Old Highway 77 Clay Tile Sewer Rehab	II	150,000			150,000				150,000
Shady Rest Lane 12" W/W Line	IV	500,000						500,000	500,000
Lift Station 3A Upgrade	IV	470,000						470,000	470,000
South Lift Station, Force Main and Gravity Improvements	IV	2,200,000						2,200,000	2,200,000
Southwest Lift Station, Force Main and Gravity Improvements	IV	2,200,000						2,200,000	2,200,000
North Corinth 8" WW Improvements	IV	555,000						555,000	555,000
Parkridge Gravity Sewer Improvements	IV	2,100,000						2,100,000	2,100,000
									-
									-
Subtotal: Wastewater		\$ 10,175,000	\$ -	\$ 500,000	\$ 150,000	\$ -	\$ -	\$ 9,525,000	\$ 10,175,000

# PARKRIDGE SEWER LINE

## Project Description

This project would extend sanitary sewer line in Parkridge to the LCMUA lift station.

## Project Justification, Priority Ranking, and Projected Cost

Connecting to the LCUMA could reduce sewer and maintenance costs.

**Priority II**  
Essential

**\$500,000**  
Projected Cost

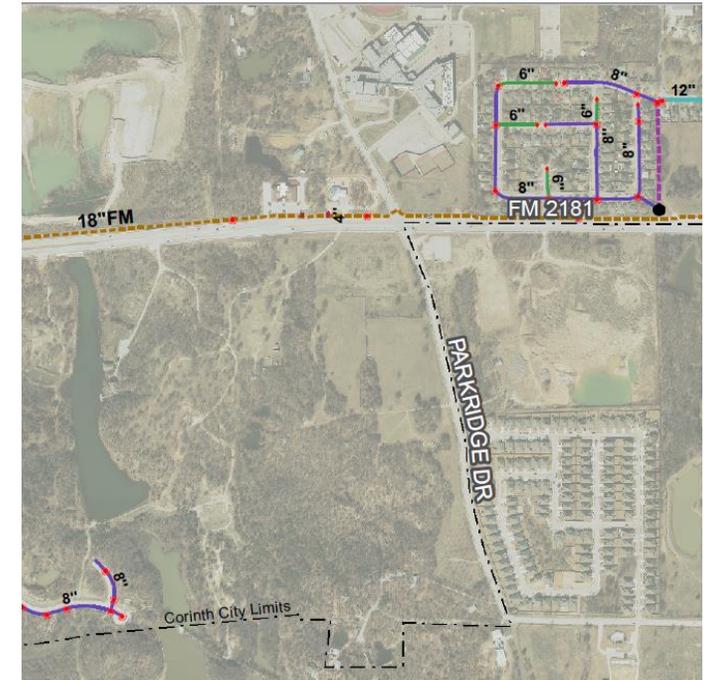
## History and Comments

The study is on going and will be compared to the cost of installing a lift station and sewer line in Corinth.

## Project Location and Supporting Master Plan

ADDRESS

SUPPORTING CITY PLANS:  
Study by LCMUA



# LCMUA (LIFTSTATION/SEWER MAIN)

## Project Description

The City is reviewing a possible agreement with LCMUA to provide sewer service to the are southwest of Parkridge and south of 2199 which would connect to the LCMUA Lift Station.

## Project Justification, Priority Ranking, and Projected Cost

Connecting to the LCUMA could reduce sewer and maintenance costs.

**Priority II**  
Essential

**\$1,500,000**  
Projected Cost

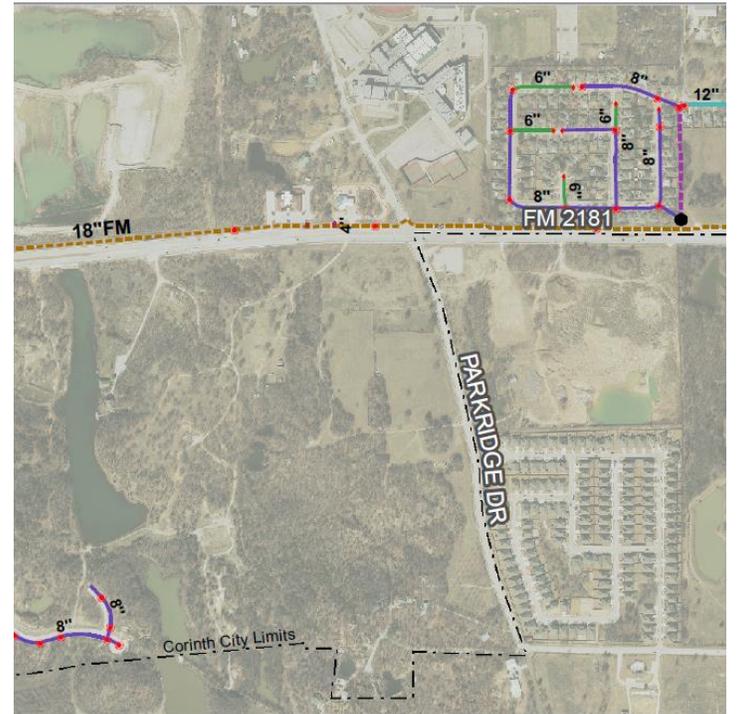
## History and Comments

The study is on going and will be compared to the cost of installing a lift station and sewer line in Corinth. Working with LCMUA until sufficient development materializes along Parkridge to build the required facility.

## Project Location and Supporting Master Plan

ADDRESS

SUPPORTING CITY PLANS:  
Study by LCMUA



# OLD HIGHWAY 77 CLAY TILE SEWER REHAB

## Project Description

Replace 700 feet of original 10 inch diameter clay tile sewer line.

## Project Justification, Priority Ranking, and Projected Cost

The sewer line is a constant maintenance issue due to severe root infiltration, cracks and breaks in the line

**Priority II**  
Essential

**\$150,000**  
Projected Cost

## History and Comments

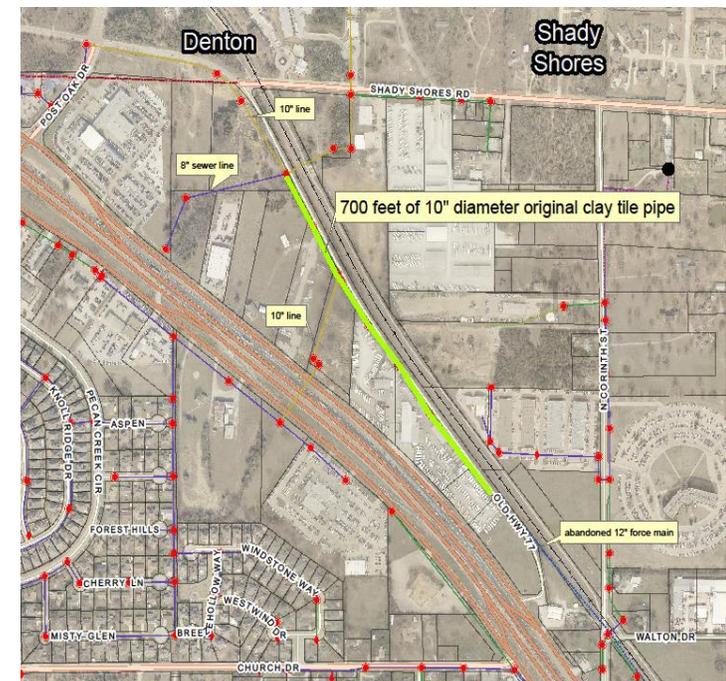
The 10" Clay sewer line was installed approximately 40 years ago and is suffering sever root infiltration, cracks, and breaks. The integrity of the line is compromised and could collapse resulting in a sewer backup and overflow. There are three sewer taps from two businesses on the line. Staff will recommend replacing with a 10" PVC line.

## Project Location and Supporting Master Plan

ADDRESS  
Old Highway 77

SUPPORTING CITY PLANS:

47



# SHADY REST LANE 12" WASTEWATER LINE

## Project Description

Shady Rest 12" Wastewater Line – replacement of about 1,480' an existing 6" to 8" sewer line with a 12" pipe by pipe bursting.

## Project Justification, Priority Ranking, and Projected Cost

The 12" diameter will replace the smaller line providing increased hydraulic capacity.

**Priority IV**  
Desirable

**\$500,000**  
Projected Cost

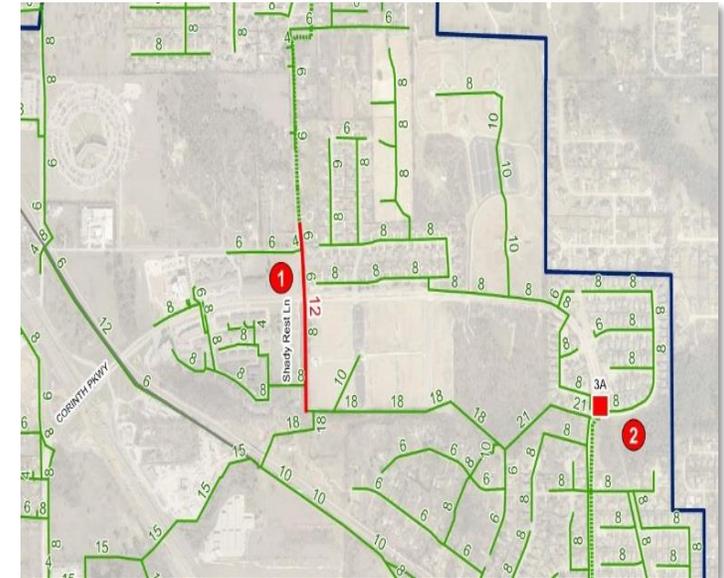
## History and Comments

While at the same time reducing infiltration and inflow (I&I) into the city's collection system. The new line will reduce regular maintenance required to clean the line and remove root intrusions and provide additional capacity for growth.

## Project Location and Supporting Master Plan

**LOCATION:** Shady Rest from north of Walton, south across Corinth Parkway and to the southern boundary of the park/soccer fields.

**SUPPORTING CITY PLANS:**  
2016 Wastewater Master Plan Updates



# LIFT STATION 3A UPGRADE

## Project Description

Lift Station 3A upgrade - The project will add a 4<sup>th</sup> pump to the existing lift station to increase water output.

## Project Justification, Priority Ranking, and Projected Cost

This project will provide additional capacity in the wastewater collection system.

**Priority IV**  
Desirable

**\$470,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

### ADDRESS

Corinth Parkway and Creek Bend Drive

### SUPPORTING CITY PLANS:

2016 Wastewater Master Plan Updates



# SOUTH LIFT STATION, FORCE MAIN AND GRAVITY IMPROVEMENTS

## Project Description

South Lift Station, Force Main and Gravity Improvements. The project will include a 0.5 MGD lift station with an 8" wastewater collection system and a 6" force main to carry sewer to the existing collection system to the west.

## Project Justification, Priority Ranking, and Projected Cost

Improvements are needed to cohesively develop the area for wastewater service SW of Parkridge Drive and FM 2181 for new development.

**Priority IV**  
Desirable

**\$2,200,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

### ADDRESS

Area SW of the intersection of FM 2181 and Parkridge Drive.

### SUPPORTING CITY PLANS:

2016 Wastewater Master Plan Updates



# SOUTHWEST LIFT STATION, FORCE MAIN AND GRAVITY IMPROVEMENTS

## Project Description

The Southwest Lift Station, Force Main and Gravity Improvements will provide a regional solution to serve the undeveloped area in the far SW corner of the city.

## Project Justification, Priority Ranking, and Projected Cost

A regional Solution is need to provide sewer service to an unserved area of the city.

**Priority IV**

Desirable

**\$2,200,000**

Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

### ADDRESS

SW corner of the city, south of FM 2181

### SUPPORTING CITY PLANS:

2016 Wastewater Master Plan Updates



# NORTH CORINTH 8" WASTEWATER IMPROVEMENTS

## Project Description

The North Corinth Street 8" Wastewater Line will provide wastewater service to an undeveloped area between Shady Shores by extending an 8" wastewater main north

## Project Justification, Priority Ranking, and Projected Cost

A new gravity sewer main would provide service to an unserved area inside the city. There are multiple parcels that would be forced to build septic systems since there is no public sewer located in proximity.

**Priority IV**  
Desirable

**\$555,000**  
Projected Cost

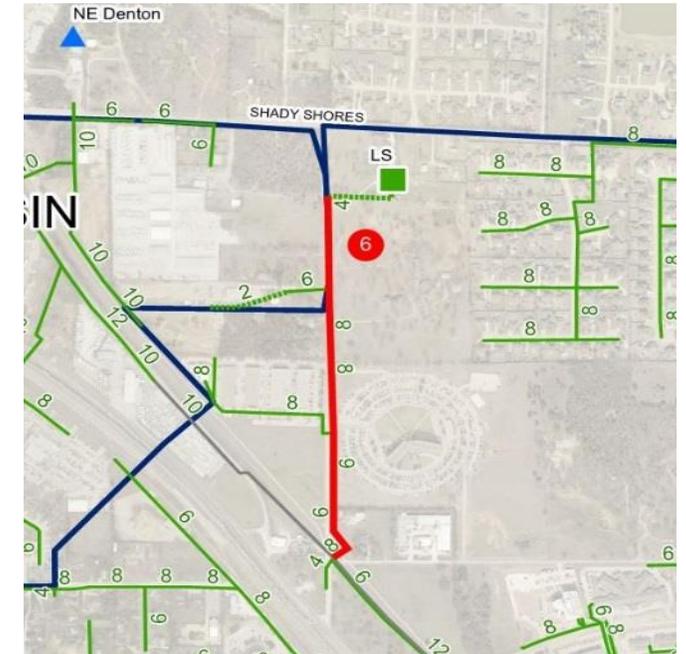
## History and Comments

In the absence of a large developer it is sometimes cost prohibitive for an individual to extend public sewer lines offsite to reach existing utilities. This may force individuals to consider septic systems as an alternative to connecting to city sewer. The project would be reimbursable under impact fees as individual properties develop.

## Project Location and Supporting Master Plan

**ADDRESS**  
North Corinth Street from Old Hwy 77 north  
1,850

**SUPPORTING CITY PLANS:**  
2016 Wastewater Master Plan Updates



# PARKRIDGE GRAVITY SEWER IMPROVEMENTS

## Project Description

The proposed City Center Gravity Sewer Improvements would serve the undeveloped city center east of Post Oak and north of Corinth Parkway.

## Project Justification, Priority Ranking, and Projected Cost

A new gravity sewer main would provide service to an unserved area inside the city.

**Priority IV**  
Desirable

**\$2,100,000**  
Projected Cost

## History and Comments

There are multiple septic tanks in this area served by this sewer line that could be phased out with gravity sewer service. Adding gravity sewer will help promote growth of an unserved area. The project would divert wastewater from LS 3A where it is now re-pumped to the Burl St. LS. This would reduce the peak load on LS 3A and reduce pumping costs.

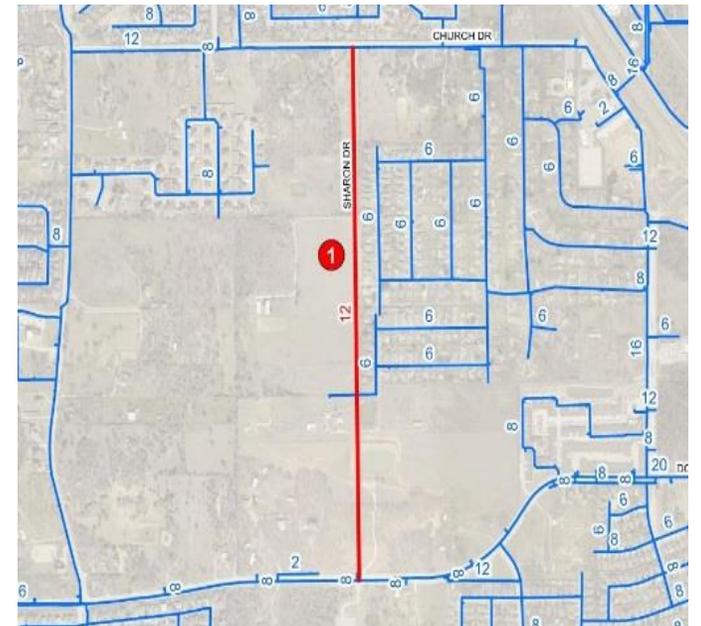
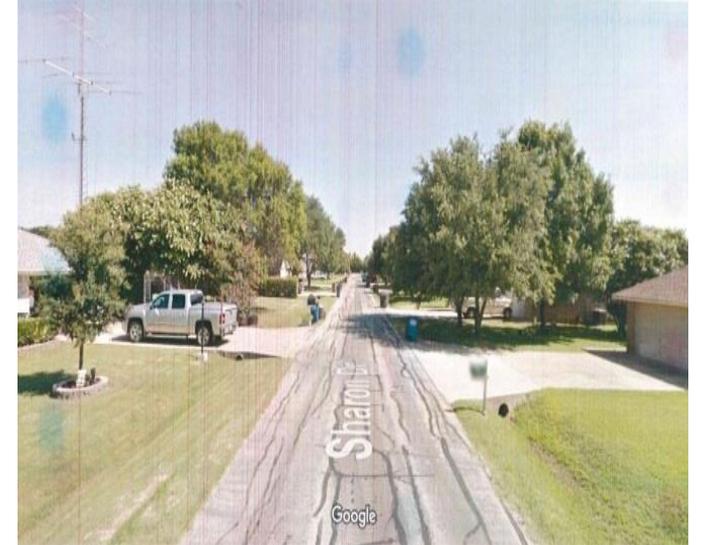
## Project Location and Supporting Master Plan

### ADDRESS

From undeveloped area in the central area of city, across IH35E and south to Dobbs Road

### SUPPORTING CITY PLANS:

2016 Wastewater Master Plan Updates





# Capital Improvement Plan

FY2019-FY2023

**STORM DRAINAGE FUND**

Project Title	Dept	Total	Proposed	Planned					Total
	Priority	Project Cost	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	5 Plus Years	
<b>Storm Drainage Fund Capital</b>									
<b>Drainage</b>									
Lynchburg Creek Watershed	I	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Lake Sharon/Oakmont to FM2499	I	\$ 2,070,000	\$ 2,070,000						2,070,000
Meadowview Pond Dredging	III	500,000						\$ 500,000	500,000
									-
									-
									-
									-
									-
									-
									-
									-
									-
Subtotal: Storm Drainage		\$ 7,570,000	\$ 7,070,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 7,570,000

# LYNCHBURG CREEK WATERSHED

## Project Description

The Lynchburg basin is located in the central and eastern portion of the city, and contains most of the drainage problems in the city. The area is about 2.2 square miles and has mixed development with quite a bit of undeveloped land. The westernmost reach is located in the Amity Village. Projects in this basin include: City Park Pond Improvements, Floodwall Improvements, Red Oak Drive, Tributary 2 Channel Erosion, and the IH35E Regional Detention Pond. Jones & Carter engineering team is preparing to study and plan project.

## Project Justification, Priority Ranking, and Projected Cost

The Lynchburg basin contains most of the drainage problems in the city. Flooding in this basin has gotten progressively worse over the years and changes to the IH35E drainage will also have an impact on property downstream of the new (larger) box culvert.

**Priority I**  
Imperative

**\$5,000,000**  
Projected Cost  
(\$4,000,000  
Projected Grant funding)

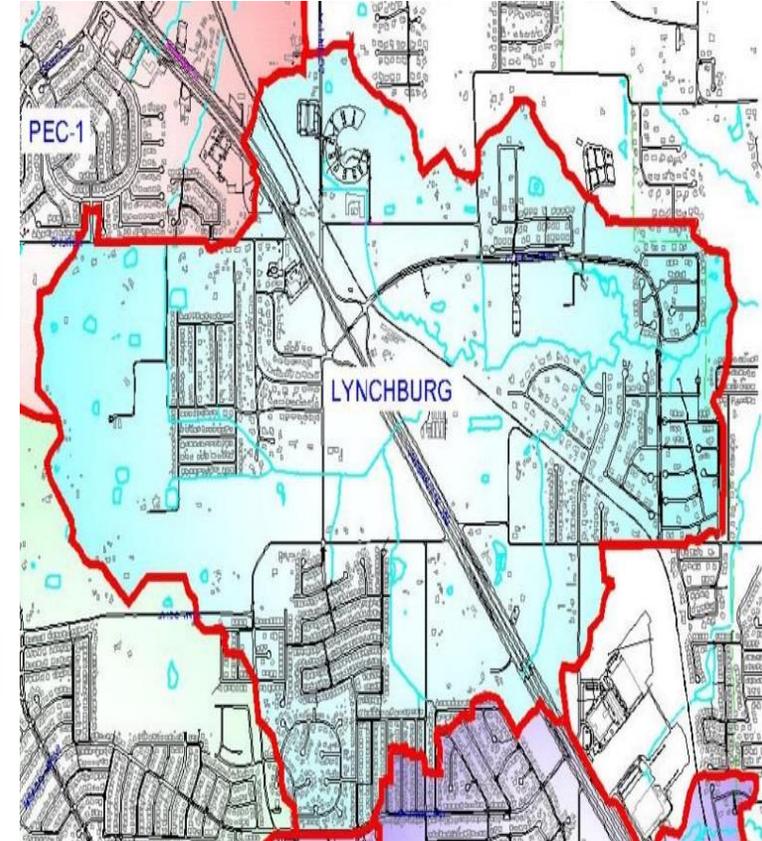
## History and Comments

The basin is being studied by NCTCOG and FEMA to map the basin and provide a tool to developers for future work in the basin. The City of Corinth participated in the study. Will seek grant funding to pay for upto 75% of the project.

## Project Location and Supporting Master Plan

ADDRESS

SUPPORTING CITY PLANS:  
Jones and Carter study 2017 Flood Plain  
Maps



# LAKE SHARON FROM OAKMONT TO FM 2499

## Project Description

This projects include the drainage system under the roadway

## Project Justification, Priority Ranking, and Projected Cost

Storm Sewer is included in the road project for the capture of storm water and discharge into Lake Sharon.

**Priority I**  
Imperative

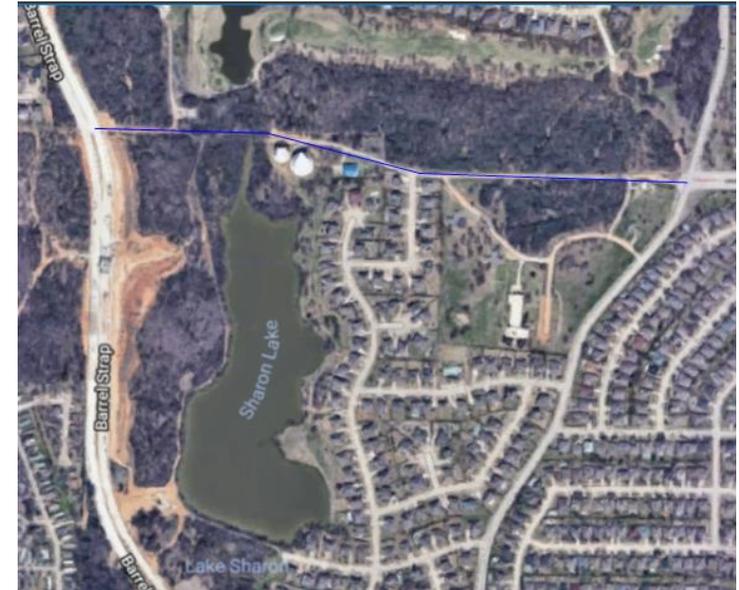
**\$2,070,000**  
Projected Cost

## History and Comments

## Project Location and Supporting Master Plan

ADDRESS  
1723 Meadowview Drive

SUPPORTING CITY PLANS:  
Thoroughfare Plan



# MEADOWVIEW POND DREDGING

## Project Description

Dredging of the pond is required to remove approximately two feet of silt which has accumulated, reducing the storage capacity of the retention function of this storm water control structure.

## Project Justification, Priority Ranking, and Projected Cost

Texas Commission on Environmental Quality (TCEQ) Storm Water Management Program requires maintenance of all storm water structures which includes retention ponds. Silt accumulation causes loss of storage capacity and increases storm water runoff downstream, which could create potential flooding conditions

**Priority III**  
Important

**\$500,000**  
Projected Cost



## History and Comments

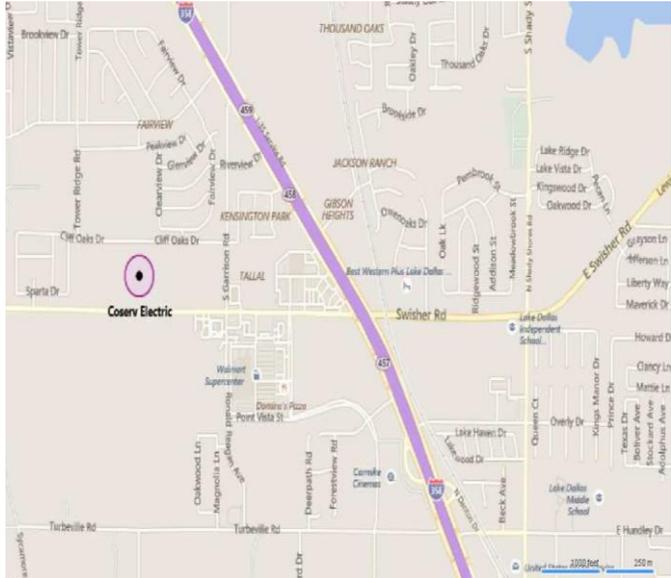
Meadowview Pond was created as a retention pond in the early 1990's to serve as a collection point for: Fairview West Phase 4, Cypress Point Estates, Cypress Point Phase 1, 6, & 7 and Lake Sharon Drive. Since then, the pond has been accumulating silt and has lost approximately two feet of storage capacity. The additional silt needs to be removed to provide post development runoff protection from having negative impacts down stream.

## Project Location and Supporting Master Plan

**ADDRESS**  
1723 Meadowview Drive

**SUPPORTING CITY PLANS:**

58



**WORKSHOP BUSINESS ITEM 3.**

**City Council Regular and Workshop Session**

**Meeting Date:** 08/02/2018  
**Title:** Annual Budget Workshop  
**Submitted For:** Lee Ann Bunselmeyer, Director  
**Submitted By:** Lee Ann Bunselmeyer, Director  
**City Manager Review:** Bob Hart, City Manager

**AGENDA ITEM**

Receive a report, hold a discussion, and provide staff direction on the Fiscal Year 2018-2019 Annual Program of Services and Capital Improvement Program.

**AGENDA ITEM SUMMARY/BACKGROUND**

The City Charter, Section 9.02, requires that the City Manager be responsible for submitting an annual budget not later than sixty (60) days prior to the first day of the new fiscal year. In compliance with the Charter requirement, the Fiscal Year 2018-2019 budget was submitted to the Council by Tuesday, July 31, 2018 and can also be found on the City's website. This budget workshop is one of several for Council to deliberate on the Fiscal Year 2018-2019 annual budget and to provide staff direction.

The City's budget development procedures are in conformance with State Law outlined in the Truth in Taxation process. The complete budget timeline is provided below.

Meeting Date	Budget Agenda Item
July 31, 2018	Publication of the FY 2018-2019 Proposed Annual Program of Services (Budget)
<b>August 2, 2018</b>	<b>Council Workshop - FY 2018-2019 Budget Overview</b>
August 9, 2018	Council Workshop- Discuss Governmental Funds & Fleet Replacement Program Council vote on Published tax rate and to set the public hearing dates
August 16, 2018	Council Workshop- Discuss Proprietary Funds
August 23, 2018	Council Workshop on the Budget Approve Crime Control & Prevention District Budget First Public Hearing on the Tax Rate
September 6, 2018	Council Workshop on the Budget Second Public Hearing on the Tax Rate Public Hearing on the Annual Budget
September 20, 2018	Adoption of the Annual Program of Services (Budget) Adoption of the Tax Rates and Tax Rolls

**RECOMMENDATION**

**Attachments**

Proposed Budget

**CITY OF CORINTH**  
**ANNUAL PROGRAM OF SERVICES**  
**2018-19**

**PROPOSED**

On  
July 31, 2018

**Elected Officials**

Bill Heidemann Mayor	Sam Burke Mayor Pro Tem, Place I
Scott Garber Council Member, Place II	Lowell Johnson Council Member, Place III
Tina Henderson Council Member, Place IV	Don Glockel Council Member, Place V

**City Administration**

Lee Ann Bunselmeyer Director of Finance & Strategic Svcs.	Bob Hart City Manager	Helen-Eve Liebman Director of Planning & Development
Debra Walthall Chief of Police	Cody Collier Director of Public Works Operations	
Curtis Birt Fire Chief	Guadalupe Ruiz Director of Human Resources	
Jason Alexander Director of Economic Development	Kim Pence City Secretary	

**Requirement of H.B. 3195**

This budget will raise more total property taxes than last year's budget by \$961,169 or 9.17%, and of that amount \$298,649 is tax revenue to be raised from new property added to the tax roll this year.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Corinth  
Texas**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States of America 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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication device.

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3300 CORINTH PARKWAY, CORINTH, TX 76208 · 940-498-3200 · WWW.CITYOFCORINTH.COM

**OFFICE OF THE CITY MANAGER**

July 31, 2018

Honorable Mayor and  
Members of City Council  
3300 Corinth Parkway  
Corinth, TX 76208

RE: Budget Transmittal Letter for Fiscal Year 2018-19

**Dear Mayor and Members of the City Council:**

In accordance with the Texas Local Government Code and the Charter of the City of Corinth, the proposed annual budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019, is submitted for your consideration. The budget, as filed with the City Secretary, presents in summary form the revenues and expenditures for each of the funds. The budget will be discussed with City Council in a series of work sessions and will be presented formally at public hearings in August and September.

The FY 2019 Proposed Budget is structurally balanced and supports sound fiscal and operational policies. It is a strategic policy document that aligns financial and employee resources with the City of Corinth's strategic plan – *Embracing the Future, Corinth 2050*. It provides for investments in safety, employees, mobility, infrastructure, quality development and recognizes partnerships are important to excellent service delivery. In policy governance terms, it is a "means" document outlining the staff's strategies and tactics to accomplish the vision or "ends" articulated by you, as the governing body, representing the residents/owners of Corinth.

**Philosophy**

The Annual Operating Plan is based on staff's understanding of the strategic plan workshops conducted during the months of March through June 2018.

These elements include:

- ❖ *Economic Development* - To create a cohesive economic development/investment strategy
  - Focus on good retail, sit-down restaurants, events and entertainment within the city.
  - Create strong relationships with NCTC, THR, DCTA and land owners along I-35 through the establishment of a TIF.
  - Continue conducting business retention interviews
  - Utilize an ESRI data base for business focused demographic data
  - Build a network of commercial real estate brokers to help promote the City for development
  - Create promotional material
  - Evaluate the use of consultants to assist with targeted business recruitment
  - Seek internet providers to serve the community
  
- ❖ *Infrastructure Investment* – Ensure the implementation of a CIP program that invests in the water system and transportation network to compliment economic development efforts.
  - Lake Sharon/Dobbs Road alignment
  - Construct the elevated water storage tank near CoServ.
  - Secure legislation to financially support the fire department
  - Seek state funding for drainage improvements along Lynchburg Creek
  - Adopt an asset management plan with life-cycle costing features and incorporate into the CIP and budgeting process
  - Complete remodel of the Public Works facility
  - Upgrade the Internet connection between city facilities
  - Update the City’s land use plan and park master plan
  - Promote water conservation through education and incentives
  
- ❖ *Regional Corporation* – Corinth is ideally located along I-35 in Denton County and is the largest of the four Lake Cities. Because the City is located in the Dallas Fort Worth metroplex, it is necessary to be active in a wide variety of regional efforts.
  - Participate in Lake Cities joint meetings and explore service delivery opportunities
  - Partner with Lake Cities Municipal Utility Authority (LCMUA) to provide GIS services
  - Adopt the applicable portions of the Denton County Greenbelt Plan
  - Encourage the expansion of health services training through NCTC
  - Continue pursuing partnerships with Denton County
  - Open fire house #3
  - Participate in NCTCOG programs
  - Participate in the North Texas Commission
  - Establish and Maintain Intergovernmental Relations with the following communities and/or organizations:
    - City of Denton
    - City of Hickory Creek
    - City of Lake Dallas
    - City of Shady Shores
    - Denton County
    - Denton County Transportation Authority (DCTA)
    - Denton ISD

Lake Dallas ISD  
National League of Cities (NLC)  
Texas Municipal League (TML)  
Texas Woman's University (TWU)  
University of North Texas (UNT)  
Lake Cities Municipal Utility Authority (LCMUA)  
Upper Trinity Regional Water District (UTRWD)  
Texas Department of Transportation (TX DOT)

❖ Resident engagement and Customer Service

- Communication
- Community family events
- HOA outreach
- Park improvements
  - Soccer netting
  - Playground surfacing

❖ Human Resource Management - Demonstrate a commitment to employee development and growth.

- Competitive compensation plan to ensure Recruitment and Retention
- Training and succession planning
- Culture survey

Leadership

Leadership rests on two components:

*City Council for governance leadership*  
*City management and senior staff leadership for the staff and organization*

The City Council may wish to consider governance practices.

- 1) **Governance Policies** - The Council may wish to adopt policies that clearly define how the City Council will operate as a team and hold each other accountable for their collective actions. These polices may include:

City Council and Mayor Role Description - to act on behalf of the residents to ensure the City organization provides the services desired while avoiding situations and conduct that should not occur.

Council Members Code of Conduct – Provides a frame of reference of the expected conduct form all members.

City Council Members Engagement - clearly assign City Council members to engage outside organizations or groups (identified below with intergovernmental relations).

Governance Process - establish written governing policies to ensure organizational performance.

Cost of Governance - establish training expectations for Council members and training expenditure guidelines and procedures.

Annual Planning - dedicate time to create clear "ends" to be accomplished and the necessary resources to attain it (at what cost and for whom).

- 2) ***Providing Policy Direction to the Advisory Boards*** – Conduct interviews with potential board members prior to placing them on a board. Develop a board member handbook to ensure understandings of roles, expectations, and the community vision. Finally, celebrate the service provided by residents to the various boards and commissions with an annual banquet.

### **Strategy and Tactics**

These strategies were identified to ensure that the FY 2019 budget meets today's needs and positions the City of Corinth for a positive financial future. The focus has also been to develop a spending plan that is attentive to tax rate management.

The strategy and tactics employed by the City staff will be focused in six areas:

1. Delivery of fire services – Fire services has three essential components: the interlocal agreement for fire services within the lake cities, securing legislation to establish a fire district, and opening fire house #3. Fire services are currently being provided to the lake cities based on a contract signed in September 2016. The contract provides that not later than October 1, 2019, each city shall give notice of its intention to renew the agreement based on the desire to renew, Corinth shall provide each city with cost projections not later than January 15, 2020 to enable the parties to reach an agreement on rates for fire services for the renewal term and to approve a renewal agreement not later than July 1, 2020. The timing for the renewal provisions is complicated by the desire to open fire house #3. Efforts will continue to secure a commitment to continue with the fire agreements earlier than the contract provisions outlined in order to make an informed decision before accepting the SAFER grant funding for six fire fighters. A decision to accept the SAFER grant will need to be made by mid-January 2019, or ten months earlier than the contract provisions outlined. Alternatively, the fire agreements are done with each city individually and the city may wish to pursue them separately for long-term planning purposes.

Fire services are funded through the general fund. State law provides for the creation of a fire district to be partially funded through a sales tax. Corinth does not meet the bracketed provisions of the statute. Therefore, it is recommended that the city seek legislation to amend the population brackets to permit Corinth to seek voter approval to establish such a district. Assuming the legislation is passed and signed by the governor, the earliest election date would be November 2019 for voters to consider such a district. The council will also need to make a decision as to which existing sales tax funded services will need to be reduced or eliminated.

The opening of fire station #3 will be staffed through a reallocation from the other two stations. Six firefighters will be employed through a SAFER grant. The SAFER grant is a three year commitment to employ the firefighters. The three year commitment is one year beyond the current fire contract.

2. Human Resource Management – The City has an outstanding employee base. Work will continue with supervisory training, staff development, implementation of the requisite organization, and alignment of the organizational culture with an integrative and developmental focus, i.e. an external focus with improved internal communication and coordination. An employee culture survey is planned for spring 2019. The survey will measure the movement of the organization since early 2017.

When analyzing our employees' salary distribution in the pay range, most of the employees' salaries are below the mid-point of Corinth's current pay ranges. Ideally, salaries should be at the mid-point of the pay ranges. Additionally, Corinth's current pay ranges, when compared to our target market, are below the median minimum (50<sup>th</sup> percentile – where half of the employers pay more and half pay less). In an effort to attract and retain employees, the budget contains funding for a 5% adjustment to the Public Safety and General Government Pay Schedules, with a continuation of a 3% step plan progression for Public Safety and a 3% merit pay increase for the general government employees.

The City solicited proposals for the City's employee health insurance benefits for the 2018-19 fiscal year in April 2018. Due to a decrease in the City's loss factor, the renewal rate for the City's insurance program was quoted at a 20.8% decrease from the current year rates. After negotiations and plan changes with BlueCross BlueShield of Texas, the proposed plan structure represents an estimated total City cost reduction of 25.6% or \$641,549 compared to FY 2017-18 rates for all funds. The General Fund decrease is \$528,192.

The City will continue to offer a dual option health plan; including a "Base" plan that offers a High Deductible plan with a Health Savings Account (HSA), and a "Buy Up" plan that offers a Traditional PPO plan with copays and deductibles (new). Those employees on the "Buy Up" plan will have the opportunity to participate in a Flexible Spending Account (FSA). The City will discontinue the Blue Essentials Network and offer only the Blue Choice Network. For the High Deductible plan, the deductible will go from \$2,600 to \$2,700; and the coinsurance benefit will go from 80% to 100%.

The City will continue to fund 100% of the employee-only coverage premium cost. The City contribution for the dependent cost will change from 75% to 70%. The aforementioned City contributions are based on the "Base" plan regardless of the plan option the employee chooses. This will allow the City to better align with benchmarks for the City's total dependent subsidy.

3. Infrastructure development– The focus on infrastructure fall into four areas: transportation, water, drainage, and asset management.

**Transportation.** The alignment of Lake Sharon Boulevard and Dobbs Road with access under I-35 is needed for economic development opportunities and to improve traffic flow within Corinth and the region. While the bridge is included in TXDOT's Phase II Improvements to I-35, the City needs to align the two connecting roads and secure the necessary Right-of-Way to connect to the

underpass, thereby completing the Corinth Parkway Loop. Denton County and TXDOT are supportive of the effort to accelerate the I-35 crossing it is incumbent for the city to initiate the development during this fiscal year. Additionally, Quail Run Drive will need to be realigned in order to provide a 90 degree intersection and avoid conflict with the proposed on-ramp. The budget is prepared in anticipation of the issuance of \$10 million of debt in March to fund this effort.

The Lake Sharon street extension has been funded and currently under construction. However, the project is currently under suspension until November 2018. Additional funding will be necessary but will not be known until negotiations are complete. The extension is targeted to be complete in summer 2019.

**Water.** As the Dobbs Road alignment is secured, the City will need to secure a site for construction of an elevated water storage tank. Staff is working with CoServ to secure an elevated water storage tank site and the accompanying water line easements. Funding for the water system improvement will be provided within the \$10 million debt issue referenced earlier and the use of unallocated impact fees. Council approved an increase of utility rates in March 2018. The rates appear to be generating revenues beyond the projections and will cover a significant portion of the debt issue. However, a full rate cycle is recommended to view the impact of the rate signals. A cost review between the water and wastewater components is underway in anticipation of Council review of the rates in January 2019.

**Drainage.** Lynchburg Creek is a significant drainage feature in Corinth that feeds into Lake Lewisville. Much of the area is undeveloped. With the remapping of the floodplain, there will be impacts to property owners and homeowners at various points along Lynchburg Creek. A flood study is underway with Jones Carter Engineering firm to identify solutions with the intended strategy to seek grant funding to mitigate any flood impact. Funds are in the general fund (\$600,000) and the storm water drainage fund (\$400,000) to serve as matching funds. The targeted grant funding cycle will open in late November 2018. Beyond the grant funding strategy, the budget recommends the City's participation in the Denton County Greenbelt Plan, the American Geophysical Union's (AGU) Thriving Earth Exchange (TEX) program, NCTCOG's iSWM program, and the Geo Institute flood mitigation planning effort (\$25,000).

**Asset management plan.** The City has significant investments in public assets – streets, utility lines, buildings, and equipment. Many of these assets were built in the 1980's and 90's with a life cycle of 40 to 50 years. An Asset Management Plan (AMP) is underway and will be completed during this fiscal year. The AMP will need to be incorporated into the Capital Improvement Plan during the spring to guide future development.

4. Planning and development – The Comprehensive Plan is one of the most important plans or tools used by municipalities. The “Plan” is the guide or roadmap in which all zoning and land use decisions are based. The Comprehensive Plan is a product of the community's vision and establishes the priorities and goals for future growth and development that determines the pattern of land use, the transportation network, parks and trails, and public facilities.

**Comprehensive Plan.** Although, it is recommended that the Comprehensive Plan be updated every five years, Corinth's Comprehensive Plan was last updated in 2010. According to Oxford Economics Forecast, Denton County will continue to lead as the top six U.S. counties in Texas for economic growth from 2017 to 2021. Corinth's proximity, immediately adjacent to the City of

Denton on the south along the I-35 corridor, and available vacant land along either side of I-35, in Denton County, makes it one of the fastest growing counties in Texas, is rapidly becoming “the place to be” in this area. Now that the reconstruction of I-35 is completed, Corinth is well poised for regional and commercial development along this corridor that serves as a gateway along I-35, as far north as Oklahoma.

**Development.** Developers are currently targeting Corinth for development opportunities; with eight square miles, and vacant land along the critical I-35 corridor, the city must be ready. The Comprehensive Plan and Parks Master Plan update, and adoption will help to ensure that Corinth develops as a premier planned community in the Metroplex - one that reflects the desires of the Council, Commission and the residents in which we serve.

5. Economic Development along the I-35 corridor. Encouraging the development along the I-35 corridor has been expressed in every future development discussion and format. Beyond the economic development strategies funded in the budget, funds are provided for the development of a tax increment funded (TIF) district. The full scope of such an effort has not been developed. Conceptually, however, such an effort could conceivably enable NCTC to partially utilize the THR owned property on Corinth Parkway in their health services program and secure a DCTA rail stop to enable students to move between the Denton and Lewisville campuses. Moreover, the proposed TIF could enable NCTC to incorporate their adjoining property for commercial development and encourage THR to utilize their property – the Atrium Hospital site rather than allowing it to sit idle. Other properties, to encourage a coordinated planning effort, could include the CoServ properties, the Millennium development, and other vacant/underutilized properties in the general area.
6. Fiscal Responsibility – The budget is structurally fiscally sound, i.e., on-going revenues cover on-going expenditures. Furthermore, preparation of the budget has been done with the 2019 legislative session in mind. The anticipated legislation may cap local revenues and expenditures. Therefore, the budget has been prepared to provide a base from which to work in the future.

### Summary

The FY 2018-19 Annual Operating Plan for the City of Corinth addresses the priorities identified during the development of the strategic plan – Embracing the Future, Corinth 2050

I appreciate the on-going discussions and feedback over the past 18 months. It has been essential in the preparation of the proposed budget document. I also want to thank the staff for their dedication, diligence, and fiscal accountability in providing services to the citizens of the community.

Respectfully submitted,

Bob Hart  
City Manager

## FY 2018-19 Budget Overview

### General Fund

The General Fund is the financial structure used for the accounting of the receipt of resources (revenues) and the use 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, administrative services (human resources, finance, technology services, municipal court) etc.

#### General Fund Reserve Levels

In December 2012, the City Council adopted a Fund Balance Policy for the City of Corinth. The policy established the City's goal to achieve and maintain an unassigned fund balance in the General Fund equal to 20% of expenditures. The City also determined that a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances. The adopted policy requires that if the unassigned fund balance unintentionally falls below 15% or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager must prepare and submit a plan to restore the minimum required level as soon as economic conditions allow. The plan must detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such. Appropriation from the

minimum unassigned fund balance requires the approval of the Council and may only be utilized for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted.

The FY 2018-19 estimated ending reserve balance of \$3,935,876 represents approximately 20.12% of budgeted expenditures. The City has continued to maintain strong reserve balances over the past several years. Over the five-year period the City consistently maintained an average fund balance of 26.87%.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2018, and the projected balance for the fiscal year ending September 30, 2019.

	As of 9/30/2015	As of 9/30/2016	As of 9/30/2017	Projected 9/30/2018	Budget 09/30/2019
Unreserved Balances	\$3,726,939	\$3,735,108	\$5,438,807	\$5,009,308	\$3,935,876
Expenditures	\$14,926,074	\$15,078,256	\$15,070,651	\$17,631,207	\$19,561,481
% of Total Expenditures	24.97%	24.77%	36.08%	28.41%	20.12%
Policy Goal %	20%	20%	20%	20%	20%

**General Fund Revenues**

**Property Tax** – The largest revenue source in the General Fund is the ad valorem tax. Approximately 50% of the total General Fund revenue is generated from ad valorem taxes. As shown below, the 2018 certified tax roll submitted by the Denton Central Appraisal District shows an overall increase of \$206,626,489 or 10.58% from the 2017 certified tax roll. Analysis of the increase shows that there was \$56,348,794 in new value added to the appraisal roll due to new growth and construction.

maintenance component that is used to calculate revenue for the City's General Fund operations. The second component is the debt portion that is used to calculate revenue to pay the City's general debt service obligations.

The City of Corinth's FY 2018-19 Budget includes a tax rate of \$0.53000 per \$100 assessed valuation which is \$1.96 less than the state limit. The tax rate of \$0.50113 is the estimated effective tax rate and \$0.53427 is the estimated rollback rate. The following table shows the historical trend of property values and tax rates:

The Texas Constitution grants cities the right to levy, assess and collect ad valorem (property) taxes at a rate not to exceed \$2.50 per \$100 of assessed valuation. The ad valorem tax rate is comprised of two components. The first is the operations and

	As of 9/30/2015	As of 9/30/2016	As of 9/30/2017	As of 9/30/2018	Budget 09/30/2019
<b>PROPERTY VALUE CHANGES</b>					
Certified Taxable Valuation	\$1,538,127,064	\$1,638,520,892	\$1,799,383,154	\$1,952,654,794	\$2,159,281,283
Change in Value	7.64%	6.53%	9.82%	8.52%	10.58%
<b>TAX RATE CHANGES</b>					
General Fund Tax Rate	0.45143	0.44143	0.44298	0.42791	0.42711
Debt Service Tax Rate	0.14346	0.14346	0.13895	0.10895	0.10289
Total Tax Rate	\$0.59489	\$0.58489	\$0.58193	\$0.53686	\$0.53000

**Sales Tax** –The sales tax in Corinth is the second largest revenue source for the General Fund, and is 8.28% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth General Fund, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District, and .50% to the Economic Development Corporation. For fiscal year 2018-19, the City of Corinth expects to receive a 5% increase over prior year estimate or \$77,823 for a total of \$1,634,264 in sales and use tax revenue. As always, sales tax revenue is wholly dependent on the local economic conditions and can fluctuate.

**Franchise Fees** – Another large source of revenue in the General Fund is franchise fees. Approximately 6.5% of the General Fund's revenues are related to franchise fees. Typically assessed as a percentage of gross revenues, the purpose of the franchise fees is to provide compensation to the City in return for allowing utilities to access the City's right-of-way. The FY 2018-19 budget includes \$1,176,428 in franchise fees from various utilities operating in the City.

**Fire Service Revenues** – In 2017, Lake Dallas, Shady Shores, and Hickory Creek renewed a five-year inter-local agreement with Corinth for fire services with an expiration date of September 30, 2021. The budget incorporates the negotiated contributions from each of the cities. In total, the budget includes an anticipated collection of \$2,708,835 for fire related services which include EMS Collections and fire service and EMS agreements. The current contract

provides notice to be given to extend or cancel the agreement on October 1, 2019.

**Transfers** – Each year, the city completes an analysis to determine the cost of providing internal services to the organization. This process is primarily designed to recover General Fund costs associated with providing services to other funds. Examples of these costs include expenses for Human Resources, Finance, Technology Services, City Administration and Legal departments. The cost allocation transfers associated with these services, and others for FY 2018-19 are \$954,496. This represents a 4.3% increase from prior year.

**Development Related Revenues** – The City continues to experience an increase in development fines & fees due to increases in development activity. The budget reflects a high growth projection over the average collections; however, the projections are slightly lower than prior year for the FY 2018-19 development related revenues with a total budget of \$685,038. This represents a 8.8% decrease under prior year budget.

**Recreation Fees Revenues** – In FY 2012-13 the City Council increased non-resident fees, field rental fees, concession stand fees, tournament rental fees, and administration fees. In addition, the city added a Participation fee of \$10 per person per activity for Co-Sponsored Associations and also recommended the establishment of a Community Park Improvement Fund to deposit one half of the participation fees to be expended for future improvements to the Community Park. The FY 2018-19 budget includes \$234,538 in recreation fees which represents a 42.25% increase from prior year budget. The increase is due to the expansion of the summer camp program.

## **Wages & Benefits**

**Health Insurance** – The City of Corinth solicited proposals for the City's employee health insurance benefits for the 2018-19 fiscal year in April 2018. Due to a decrease in the City's loss factor, the renewal rate for the City's insurance program was quoted at a 20.8% decrease from the current year rates. After negotiations and plan changes with BlueCross BlueShield of Texas, the proposed plan structure represents an estimated total City cost reduction of 26.56% or \$641,545 compared to FY 2017-18 rates for all funds. The General Fund decrease is \$528,192.

The City will continue to offer a dual option health plan; including a "Base" plan that offers a High Deductible plan with a Health Savings Account (HSA), and a "Buy Up" plan that offers a Traditional PPO plan with copays and deductibles (new). Those employees on the "Buy Up" plan will have the opportunity to participate in a Flexible Spending Account (FSA). The City will discontinue the Blue Essentials Network and offer only the Blue Choice Network. For the High Deductible plan, the deductible will go from \$2,600 to \$2,700; and the coinsurance benefit will go from 80% to 100%.

The City will continue to fund 100% of the employee-only coverage premium cost. The City contribution for the dependent cost will change from 75% to 70%. The aforementioned City contributions are based on the "Base" plan regardless of the plan option the employee chooses. This will allow the City to better align with benchmarks for the City's total dependent subsidy.

**Non-Profit Premium Trust** - The City offers and provides various employee benefits to its employees, including health, dental, and life insurance, and disability benefits. Chapter 222 of the Texas Insurance Code imposes a tax upon the receipt of gross premiums and revenues associated with such benefits provided by the City. Section 222.002(c)(5) of the Texas Insurance Code exempts from taxation premiums or revenues paid on

group health, accident, and life policies or contracts in which the group covered by the policy or contract consists of a single nonprofit trust established to provide coverage primarily for employees of a municipality. Creation of a nonprofit Employee Benefits Trust does not change the benefits provided by the City, but does lower the cost of providing such benefits. The FY 2018-19 budget continues the Employee Benefits Trust which is governed by a board of trustees consisting of the Mayor and City Council Members. The City can anticipate an annual reduction of up to 1.75% of its employee insurance premiums on state taxes by continuing the trust.

**Compensation** – The FY 2018-19 Budget includes the continuation of a 3% step plan progression of \$119,465 for eligible police and fire employees in the general fund and \$2,635 in the Crime Control & Prevention Fund. The budget also includes a 3% merit pay increases for general employees of \$113,246, water/wastewater of \$36,198, storm drainage of \$3,052, Economic Development of \$3,143, and Child Safety Fund of \$360. The step plan and merit increases will be effective October 1, 2018.

When analyzing our employees' salary distribution in the pay range, most of the employees' salaries are under the Mid of Corinth's current pay ranges. Ideally, salaries should be at the Mid of the pay ranges. Additionally, Corinth's current pay ranges, when compared to our target market, are below the median minimum (50th percentile – where half of the employers pay more and half pay less). Therefore, the budget contains funding for a 5% adjustment to the Public Safety and General Government Pay Schedules. The budget proposes a 5% adjustment to narrow the market gap of \$199,109 for public safety, \$189,000 for general fund, \$60,330 for water/wastewater, \$5,086 for storm drainage, \$4,392 for crime control & prevention district, \$5,238 for economic development and \$600 for the child safety fund. The adjustment will be effective October 1, 2018.

**Positions** – The FY 2018-19 budget includes the addition of six firefighter positions to staff firehouse no. 3 through the SAFER grant and two full time equivalent temporary seasonal recreation leaders to expand the summer camp program. Additionally, the budget adds a GIS Analyst thru an inter-local agreement with Lake Cities Municipal Utility Authority (LCMUA).

### **Library Services**

In FY 2014-15 the City ended the contract for library services between the City of Corinth and the Lake Cities Library. Effective April 1, 2014, the City contracted with Denton Public Library to provide library services for the citizens of Corinth. Citizens of Corinth will pay \$25 for an annual library card that normally costs non-residents \$50. The remaining \$25 will be paid by the City of Corinth. The budget includes \$10,000 for this program and the implementation of an agreement with the City of Lake Dallas for library services under the same terms and conditions. The Council will continue to monitor the use and may determine during the FY 2018-19 that additional purchases are necessary to meet the library needs of the community.

### **Right-of-Way and Subdivision Entrance Maintenance Agreements**

Beginning in 1995, the City of Corinth established contracts with several Home and Property Owner Associations to pay a water equivalency rate equal to the city's cost to maintain the parks and right-of-way. The rate, updated with each contract renewal, is calculated based upon the City's cost to mow and maintain public areas within the boundaries of a given HOA/POA. In exchange for receiving the water credit, the Home Owners Associations accept the responsibility for the general mowing, watering, and maintenance of the designated areas defined by the agreement. The 2018 water equivalency rate is \$.0225 per square yard which is based on the per square yard rate that the City pays on the current outsourced mowing contract. The budget includes water credits totaling \$101,673 to the following Associations: Lake Sharon (\$11,508), Post Oak (\$3,537), Meadow Oaks (\$13,020), Cypress Point (\$4,818) and Oakmont (\$68,790).

**New Program Funding**

The FY 2018-19 Budget recommends \$2,230,108 in funding for program enhancements, of which \$1,409,412 are one-time projects in the General Fund. Provided below is a summary of the recommended funding amounts for one-time and on-going program enhancements.

Project Description		FTE	On-going	One-Time	Total	Revenue Offset	Total Cost
City Admin	Police Building Demolition			25,000	25,000		25,000
City Admin	Lynchburg Creek Watershed matching grant			600,000	600,000		600,000
Tech Services	City Hall Camera System		4,500	54,000	58,500		58,500
Tech Services	Fiber (City Hall to Public Safety)			100,000	100,000		100,000
Planning	GIS Analyst	1.00	84,929		84,929	42,464	42,465
Planning	UDC & Parks Master Plan			325,000	325,000		325,000
Planning	Geo Institute Hazard Mitigation Plan Implementation.			25,000	25,000		25,000
Police	Radio Replacement			60,000	60,000		60,000
Fire	Firefighter Uniforms & Equipment		32,081	62,412	94,493		94,493
Fire	Fire House Alerting System			90,000	90,000		90,000
Fire	Radio Replacement			22,000	22,000		22,000
Fire	Firefighters	6.00	627,640		627,640	369,441	258,199
Parks	Soccer Netting			40,000	40,000		40,000
Parks	Summer Camp Expansion	2.00	71,546	6,000	77,546	65,904	11,642
<b>TOTAL GENERAL FUND</b>		<b>9.00</b>	<b>820,696</b>	<b>1,409,412</b>	<b>2,230,108</b>	<b>477,809</b>	<b>1,752,299</b>

## 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.

The City's debt obligation totals \$42,474,566 for FY 2018-19. Of the total outstanding debt \$30,209,434 is General Fund (tax supported) debt, \$8,660,185 is Water/Wastewater debt and \$1,487,692 is Storm Drainage debt.

rate of \$0.10895 to \$0.10289 per \$100 valuation for the FY 2018-19.

Obligations to be paid out of the debt service fund total \$2,220,358 (including fees) leaving a projected fund balance of \$248,265. The following table shows the historical trend of debt service revenues, expenditures, and use of fund balance.

**Property Tax** – Current tax revenues proposed to cover the debt service obligations are projected to be \$2,221,685. The total tax rate is recommended to decrease the FY 2017-18

	As of 9/30/2015	As of 9/30/2016	As of 9/30/2017	Projected 9/30/2018	Budget 9/30/2019
Beginning Fund Balance	\$328,035	\$224,419	\$347,254	\$390,681	\$246,938
Ad Valorem Taxes	\$2,238,514	\$2,361,369	\$2,537,112	\$2,144,893	\$2,221,685
Misc. Revenues	0	0	0	0	0
Interest Income	1,772	2,484	5,098	8,000	0
Transfers In	19,214	6,812	0	0	0
Bond Proceeds	0	1,208,988	7,628,943	2,916	0
Debt Service	2,353,343	3,396,370	10,031,592	2,289,552	2,210,358
Agent Fees/Refund Fees	9,773	60,448	96,134	10,000	10,000
Bond Issuance Expense	0	0	0	0	0
Ending Fund Balance	\$224,419	\$347,254	\$390,681	\$246,938	\$248,265

## Utility Fund

The Utility Fund is used to account for water, wastewater, and garbage collection services for the residents of the City of Corinth. The fund is also responsible for the billing and collection of the charges that customers pay for these services and with maintaining City infrastructure critical to the delivery of utility services. The Utility Fund is financed and operated in a manner similar to private business enterprises. Costs of providing services to the public are financed primarily through user fees, and are not dependent on tax revenue like the General Fund.

In 2017, the City obtained the services of Nelisa Heddin Consulting, LLC (NH Consulting) to assist in the financial planning process. NH Consulting performed an in-depth cost-of-service and rate design analysis. The study's intent was to achieve a water and wastewater rate structure that will assure equitable and adequate revenues for operations, debt service retirement, capital improvements, and bond covenant requirements. Therefore, ensuring the utility operates on a self-sustaining basis while considering the economic impact on the City's customers. The study identified that in order to meet future revenue requirements, the City needs to implement future water and wastewater rate increases. The analysis examined revenue requirements for a three-year period. FYE 2018 - FYE 2020 and recommended rates sufficient to meet revenue requirements for the three-year study period. Staff recommended to adopt the first-year financial plan in FYE 2018 and corresponding rate structure that would recover 50% of the utilities fixed costs through the base fee.

The FY 2018-19 Budget includes no rate increase and continues the rate structure for water and wastewater services as adopted in FYE2018. However, a utility rate review in January 2019 will be necessary to incorporate the projects on the capital improvement program and to better align the water and wastewater rates. The rates will allow the utility to recover revenues of approximately \$12,919,945. The total expenditures for the Utility Fund total \$12,959,037 which includes \$49,500 for the purchase of furniture for the Public Works Facility, \$4,500 for the NTCOG Regional Public Works Program and \$10,000 for a Light Tower.

### Water & Wastewater Rates

There are two cost components associated with the city utility system. The first component is charges from the Upper Trinity Regional Water District (UTRWD) for the purchase of wholesale water and wholesale sewer and the maintenance of their water and sewer distribution system. The second component is city expenditures for the maintenance of city water and sewer lines, lift stations used to pump sewer through the city system to UTRWD for treatment, capital improvement projects, debt service, mandatory testing, personnel and repairs to the system.

Utility rates consist of a base rate and a volumetric rate designed to ensure the utility operates on a self-sustaining basis. The base rate is the minimum bill that a residential or commercial customer would receive to equally share in providing the availability of service. The volumetric rate is the amount charged to a customer per thousand gallons used. The rates are summarized below.

Water Meter Size	Base Rate (by meter size)		
	City	Upper Trinity	Total Base Rate
5/8 x 3/4"	\$13.35	\$31.27	\$44.62
Full 3/4"	\$14.68	\$34.40	\$49.08
1"	\$18.69	\$43.78	\$62.47
1 1/2"	\$24.02	\$56.29	\$80.31
2"	\$38.70	\$90.69	\$129.39
3"	\$146.80	\$344.01	\$490.81
4"	\$186.83	\$437.83	\$624.66
6"	\$280.25	\$656.74	\$936.99
10"	\$603.72	\$906.93	\$1,510.65
<b>Wastewater</b>	\$21.39	\$0	\$21.39

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

Residential	Volumetric Rates (per 1,000 gallons)		
	City	Upper Trinity	Total Volumetric Rate
<b>Water</b>			
0-3,000	\$0	\$2.15	\$2.15
3001-5,000	\$0	\$2.65	\$2.65
5,001-10,000	\$0	\$3.15	\$3.15
10,001-25,000	\$2.97	\$3.27	\$6.24
25,001-50,000	\$5.94	\$3.27	\$9.21
50,000 & above	\$8.91	\$3.27	\$12.18
<b>Wastewater</b>	\$0.96	\$2.71	\$3.67

Commercial	Volumetric Rates (per 1,000 gallons)		
	City	Upper Trinity	Total Volumetric Rate
<b>Water</b>			
0-10,000	\$0.84	\$3.27	\$4.11
10,001-25,000	\$1.84	\$3.27	\$5.11
25,001-50,000	\$2.84	\$3.27	\$6.11
50,001 & above	\$3.84	\$3.27	\$7.11
<b>Wastewater</b>	\$0.96	\$2.71	\$3.67

The rates include a senior citizen discount where senior citizens receive 5,000 gallons of water and 1,000 gallons of wastewater included in their monthly minimum bill.

**Appropriable Fund Balance**

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

replenishment of fund balance as well as an estimated timeline for achieving such. The City has continued to maintain strong reserve balances over the past several years. Over the five-year period the City consistently maintained an average fund balance of 24.54%. The fund balance is expected to stay within the target established by Council is achieved.

The FY 2018-19 estimated ending reserve balance of \$3,302,158 represents approximately 25.67% of budgeted expenditures. Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2018, and the projected balance for the fiscal year ending September 30, 2019.

	As of 9/30/2015	As Of 9/30/2016	As Of 9/30/2017	Projected 09/30/2018	Budget 09/30/2019
Unreserved Balances	\$3,086,460	\$2,763,912	\$2,558,984	\$3,241,250	\$3,302,158
Budgeted Expenditures	\$11,859,381	\$11,681,538	\$11,891,048	\$12,539,429	\$12,859,037
% of Total Expenditures	26.03%	23.66%	21.52%	25.85%	25.67%
Policy Goal %	25%	25%	25%	25%	25%

## Storm Drainage Fund

The Storm Drainage Utility Fund was established on September 2, 2004 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 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 fees covering all associated operating costs.

The 2004 ordinance creating the fund included an initial fee of \$3.00 per month with an increase of \$0.50 annually over 4 years. The FY 2008-09 Budget incorporated the final increase to \$5.00 per month. In 2011, with the completion of several drainage capital projects and the reallocation of the 2007 bond payments to the drainage fund, it was determined that the revenue from the storm drainage fee was not sufficient to cover the estimated capital improvement costs on the bonds issued in 2007. As a result, the drainage fee was increased to \$6.00 per month. The current rates allow the storm drainage fund to recover total revenues of approximately \$724,930, which will meet the total budgeted expenditures of approximately \$1,059,817. The budget does include one-time funding of \$400,000 for the Lynchburg Creek Watershed project matching grant. The General Fund is also contributing \$600,000 as matching funds for the project for a combined total of \$1,000,000.

### Appropriable Fund Balance

In December 2012, the City Council adopted a Fund Balance Policy for the Storm Drainage Fund. The policy established the City's goal to achieve and maintain an unassigned fund balance in the Storm Drainage Fund equal to

25% of expenditures. The City also considered a balance of less than 15% to be cause for concern, barring unusual or deliberate circumstances. The policy requires if the unassigned fund balance unintentionally falls below 15% or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City Manager must prepare and submit a plan to restore the minimum required level as soon as economic conditions allow.

The FY 2018-19 estimated ending reserve balance of \$265,141 represents approximately 25.02% of budgeted expenditures. The City has continued to maintain strong reserve balances over the past several years. Over the five-year period the City consistently maintained an average fund balance of 99.26%. Going forward, the reserve fund balance is expected to remain above the fund balance target established by Council.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2018, and the projected balance for the fiscal year ending September 30, 2019.

	As of 9/30/2015	As of 9/30/2016	As of 9/30/2017	Projected 9/30/2018	Budget 9/30/2019
Unreserved Balances	\$539,738	\$695,711	\$945,513	\$600,028	\$265,141
Budgeted Expenditures	\$660,778	\$510,665	\$479,795	\$1,065,685	\$1,059,817
% of Total Expenditures	81.68%	136.24%	197.07%	56.30%	25.02%
Policy Goal %	25%	25%	25%	25%	25%

## Sales Tax Funds

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A city can adopt a sales tax if the combined rate of all local sales taxes would not exceed two percent at any location within its territorial limits. 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.

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### 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 most recently approved by in November 2016 to re-authorize the tax. The budget projects the sales tax will generate \$419,001 in revenues. The budgeted expenditures of \$267,333 include \$212,333 for pavement preventative maintenance and \$55,000 for the shared replacement of a backhoe.

### Crime Control & Prevention District Sales Tax Fund

In September 2004 the Corinth Crime Control and Prevention District was established with the passage of 1/4¢ dedicated sales tax. On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District and took effect January 1, 2010. The change in state statute concerning the tax on residential gas and electric services required the governing body approval to become effective. The City opted out of the state statute change. The most recent authorization for a continuous dedicated sales tax was approved by voters in the May 2014 election. A election to reauthorize the tax will be conducted in May 2019. The FY 2018-19 Budget projects the sales tax will generate \$379,175. Budgeted expenditures of \$353,284. This includes \$168,235 for the retention of two Police

Officers, \$167,549 for the 2018 and 2019 Enterprise Fleet Replacement Program leases for the Police Department, and \$17,500 for an active shooter kit. The budget will be considered by the Crime Control & Prevention District Board on August 23, 2018.

### Economic Development Sales Tax Fund

In November 2002 the 1/2¢ Economic Development Sales Tax was passed, with collections beginning in January 2005. The budget projects the sales tax will generate \$823,975. The FY 2018-19 Budget includes expenditures of \$697,781 which includes a \$50,000 transfer to the Park Development Fund for miscellaneous park improvements, \$12,000 for a TIF analysis, \$75,000 for promotional materials, and \$200,000 for project incentives. The Economic Development Corporation Board of Directors recommended the budget on July 2, 2018.

## Special Revenue Funds

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Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects.

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### Hotel Occupancy Tax Fund

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 only be used for expenses directly enhancing and promoting tourism and the convention and hotel industry and must clearly fit into one of six statutorily provided categories. The City's Hotel Occupancy Tax, which is levied at 7% of room rental rates and is estimated at \$75,000 for FY 2018-19. Expenditures include \$24,132 for Pumpkin Palooza Music Festival, \$28,500 for administrative services to promote tourism, \$7,500 for special event advertising.

### 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 2018-19 Budget includes revenues of \$26,956. Expenditures include funding of \$14,325 for two part-time crossing guards and \$12,631 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 2018-19 Budget projects revenues of \$12,800. The budget includes expenditures of \$7,500 for police court security expenses.

### 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 2018-19 Budget includes revenues of \$17,000. Additionally, the budget includes \$7,530 for body cameras for the Police Department and \$5,708 transfer to the Tech Replacement Fund for future computers for the Municipal Court.

**Police Confiscation Fund - State**

The Police Confiscation Fund was created by state statute (Code of Criminal Procedures 59). Funds are restricted for law enforcement programs. The FY 2018-19 includes \$25,000 of anticipated court awarded cash and \$25,000 of expenditures for law enforcement programs.

**Police Confiscation Fund - Federal**

The Police Confiscation Fund was created by Federal Equitable Sharing Agreement. Funds are restricted for law enforcement programs. The FY 2018-19 includes \$10,000 of anticipated court awarded cash and \$10,000 of expenditures for law enforcement programs.

**Community Park Improvement Fund**

The Community Park Improvement Fund was created under City Ordinance (13-07-18-12) in August 2013 and is funded through participation fees collected from the City's Co-Sponsored Athletic Leagues. The funds are restricted for improvements to the Community Park. The FY 2018-19 Budget includes revenues of \$10,970 and no budgeted expenditures.

**Park Development Fund**

The Park Development Fund was created in 2008 to account for all monetary contributions and payments to the City by developers in lieu of the dedication of actual park land as authorized under City Ordinance (02-08-01-15). The fund also

accounts for donations, contributions, & payments associated with various park programs. For FY 2018-19, budgeted revenues include a \$50,000 transfer from the Economic Development Corporation for miscellaneous improvements to the park system. The budget includes expenditures of \$150,000 for rubber mulch for neighborhood parks.

**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 as authorized under City Ordinance (04-09-02-19). This organization partners with the citizens of Corinth to beautify and preserve the community. The FY 2018-19 Budget includes revenues of \$5,000 and expenditures of \$4,000 for various beautification programs.

**Tree Mitigation Fund**

The Tree Mitigation fund was created by City Ordinance (15-11-19-23) to account for payment by City developers in lieu of replacing trees. The funds are restricted to purchase, plant or irrigate trees on public property, to preserve wooded property that remains in a naturalistic state in perpetuity, to perform and maintain a city-wide tree inventory, and to educate citizens and developers on the benefits and value of trees. The FY 2018-19 Budget includes expenditures of \$50,000 for neighborhood park trees.

## Internal Service Funds

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The Internal Service funds were established to accumulate sufficient resources to replace existing vehicles and equipment that has reached or exceeded its useful life. The funds are managed to purchase City vehicles and equipment in a manner that will not create a burden on the City budgets. Departments contribute annual payments to the fund based on the number, type of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles and equipment. Vehicles and equipment are replaced based on a schedule established to maintain a safe fleet for public service.

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### **General Fund Vehicle & Equipment Replacement Fund**

The FY 2018-19 Budget includes the implementation of the Enterprise Fleet Management Program. Enterprise is a turn-key program designed for municipalities to finance and manage the replacement of the city's fleet. Budget includes transfers from General Fund of \$77,753. The budgeted expenditures include lease payments of \$77,753 for the replacement of vehicles for Technology Services, Planning, Community Development, Animal Control, Streets, and Parks. Additionally, the budget includes one-time funding of \$27,500 for the shared replacement of a backhoe, \$66,581 for the purchase of equipment for the Police Patrol vehicles, and \$5,750 for Parks after-market equipment.

### **Lake Cities Fire Department Vehicle & Equipment Replacement Fund**

The Lake Cities Fire Department Vehicle Replacement fund was created in FY 2011-12. Through an inter-local agreement with Lake Dallas, Hickory Creek, and Shady Shores, the cities provide annual lease payments to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Vehicles and equipment are replaced on a schedule in order to maintain a safe fleet for public service for the Lake Cities area. The FY 2018-19 Budget includes a transfer of \$121,500 as required by inter-local from the lake cities and a transfer of \$178,500 from the Corinth General Fund. The budgeted expenditures include leases of \$97,288 for the ladder truck, \$65,075 for Engine #1, and \$39,935 for Medic #2, \$80,000 for the lease of an engine for the

Firehouse No. 3, and \$43,005 for the Enterprise Fleet Replacement program for Fire command vehicles.

### **Technology Services Equipment Replacement Fund**

The Fund was created to replace existing computer systems (equipment and software) that have reached or exceeded their useful lives. Resources are acquired through charges to operating departments. The FY 2018-19 Budget includes the transfer of \$183,891 from the General, Utility, Storm Drainage, and Economic Development Fund. The budgeted expenditures include \$111,740 for the replacement of MDTs for Police and Fire, computers and monitors for the three fire houses and a GIS Surface Studio.

### **Utility Fund Vehicle & Equipment Replacement Fund**

The FY 2018-19 Budget includes a transfer of \$56,456 from the Utility Fund and \$8,821 from the Storm Drainage Fund. The budgeted expenditures for the FY 2018-19 includes funding of \$27,500 for the shared replacement of a backhoe and Enterprise Fleet Replacement Program of \$56,445 for Water/Wastewater and \$8,821 for Drainage.

### **Utility Meter Replacement Fund**

The fund is used to manage the purchase/replacement of the Utility water meters in a manner that does not create the burden of high expenditures during any single year. The FY 2018-19 Budget includes the transfer of \$275,000 from the Utility Fund for the Transponder and Meter Replacement Program. The budgeted expenditures include \$200,000 to purchase transponders and \$75,000 for replacement of meters.

## Impact Fee Funds

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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.

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### **Water Impact Fee Fund**

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. The city is currently in the process of conducting an impact fee study to re-evaluate fees levied and to identify eligible capital projects. The FY 2018-19 Budget includes partial funding of \$400,000 for the elevated storage tank.

### **Wastewater Impact Fee Fund**

The Wastewater Impact Fee Fund is used to account for the collection and use of wastewater impact fees and is authorized by Ordinance (04-11-18-26). The city is currently in the process of conducting an impact fee study to re-evaluate fees levied and to identify eligible capital projects. There are no expenditures for the FY 2018-19 Budget.

### **Storm Drainage Impact Fee Fund**

The Storm Drainage Impact Fee Fund is used to account for the collection and use of storm drainage fees and is authorized by Ordinance (04-12-16-27) to fund a portion of eligible drainage projects. The City no longer levies the Storm Drainage Impact Fee. On December 2, 2010, the City Council repealed the Storm Drainage Impact Fee by Ordinance (10-12-02-47). The remaining

funds will be allocated to eligible drainage projects. There are no expenditures for the FY 2018-19 Budget.

### **Roadway Impact Fee Fund**

The Roadway Impact Fee Fund is authorized by Ordinance (04-12-16-28) and is used to account for fees for construction of street projects. The city is currently in the process of conducting an impact fee study to re-evaluate fees levied and to identify eligible capital projects. There are no expenditures for the FY 2018-19 Budget.

### **Street Escrow Fund**

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. There are no expenditures for the FY 2018-19 Budget.

## Capital Improvement Program Funds

The Capital Improvement Program (CIP) represents the City's five-year plan for infrastructure and equipment funding. The CIP is reviewed each year to reflect changing priorities, to provide a framework for identifying capital requirements, and to review the impact of capital projects on operating budgets. The General Fund CIP includes non-utility projects such as streets, parks, and general government facilities. The Utility CIP includes projects that benefit the City's enterprise funds such as Water, Wastewater, and Drainage.

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

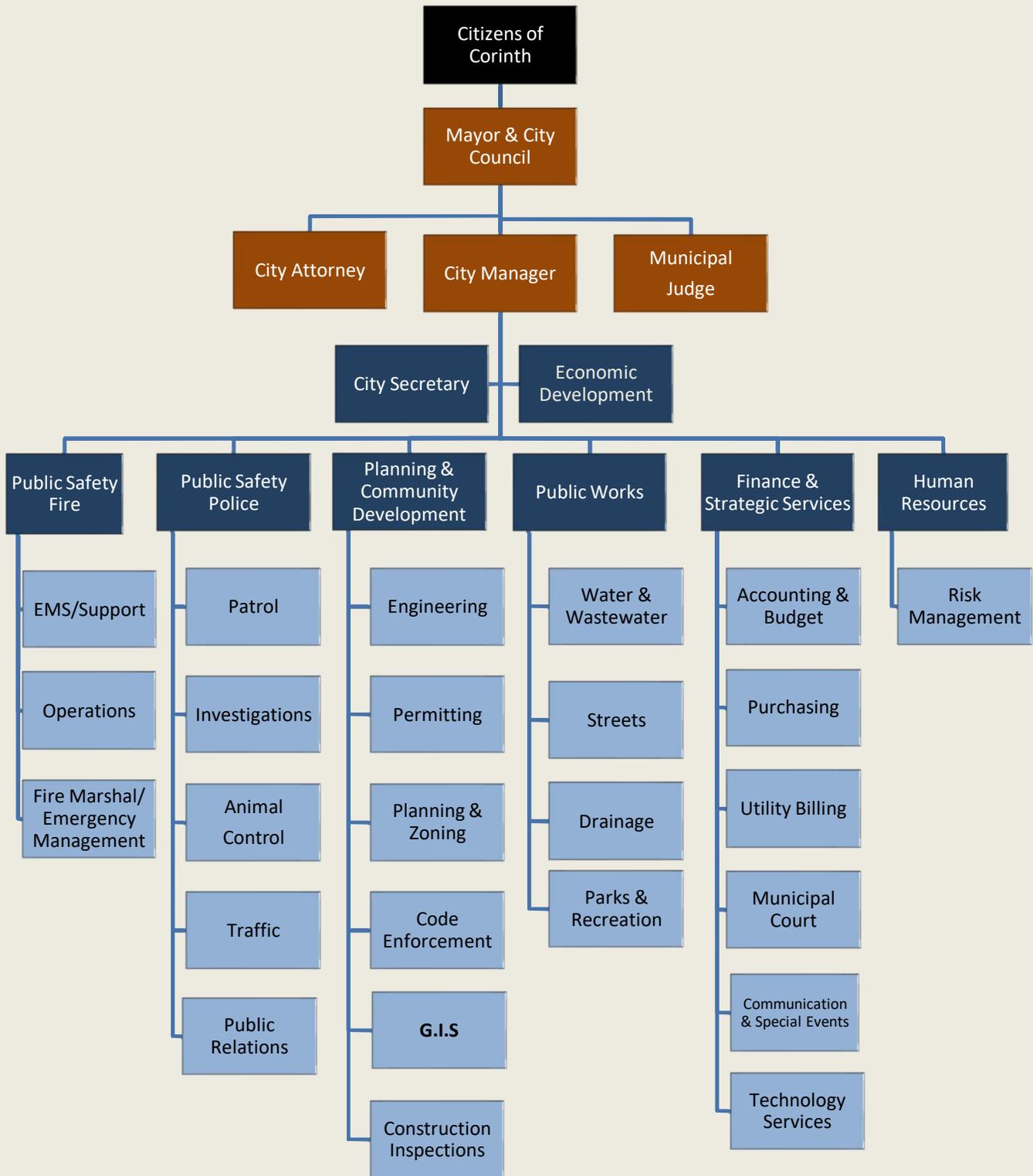
Part of the Comprehensive Plan process involves a review and update of the City's water, wastewater, street and drainage impact fees. This review is required every five years and includes the revision of growth projections, changes in land use assumptions, and the scheduling of a five year Capital Improvement infrastructure program.

The following table summarizes the five year Capital Improvement Program.

	2018-19	2019-20	2020-21	2021-22	2022-23	Over 5 Years	Total
Water	\$7,451,000	\$-	\$90,000	\$800,000	\$0	\$2,300,000	\$10,641,000
Wastewater	-	500,000	150,000	-	-	9,525,000	10,175,000
Drainage	7,070,000	-	-	-	-	500,000	7,570,000
Streets	3,000,000	2,100,000	1,525,000	2,621,000	1,598,000	11,675,000	22,519,000
Parks	-	-	-	490,000	950,000	1,160,000	2,600,000
General	272,000	322,000	172,000	322,000	376,000	-	1,464,000
<b>Total</b>	<b>\$17,793,000</b>	<b>\$2,922,000</b>	<b>\$1,937,000</b>	<b>\$4,233,000</b>	<b>\$2,924,000</b>	<b>\$25,160,000</b>	<b>\$54,969,000</b>

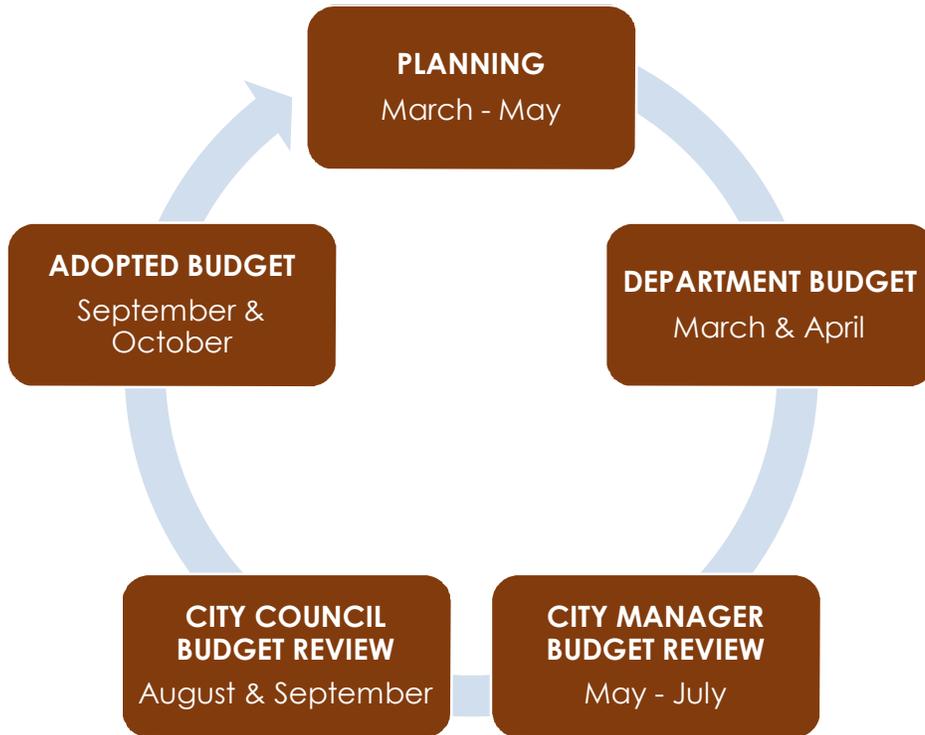
# ORGANIZATIONAL CHART

As of October 1, 2018





## BUDGET PROCESS CALENDAR FY 2018-19



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### **Planning – (March)**

March 3 and 10 – Community Strategic Planning Retreat  
May 3 – Community Strategic Planning Focus Group  
May 31 – Council Strategic Planning

### **Department Budget – (March – April)**

March 5 – Budget Kickoff  
March 30 – Departments submit budgets to Finance  
May 21-25 – Budgets reviewed by City Manager

### **City Manager’s Budget – (May – July)**

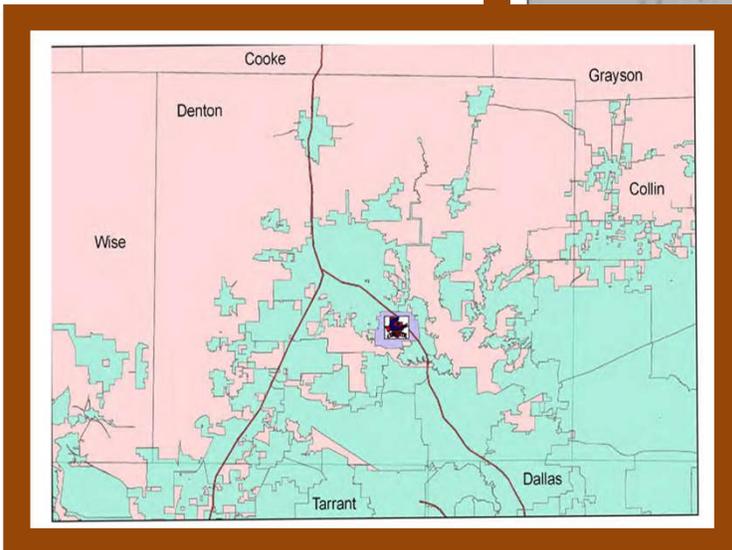
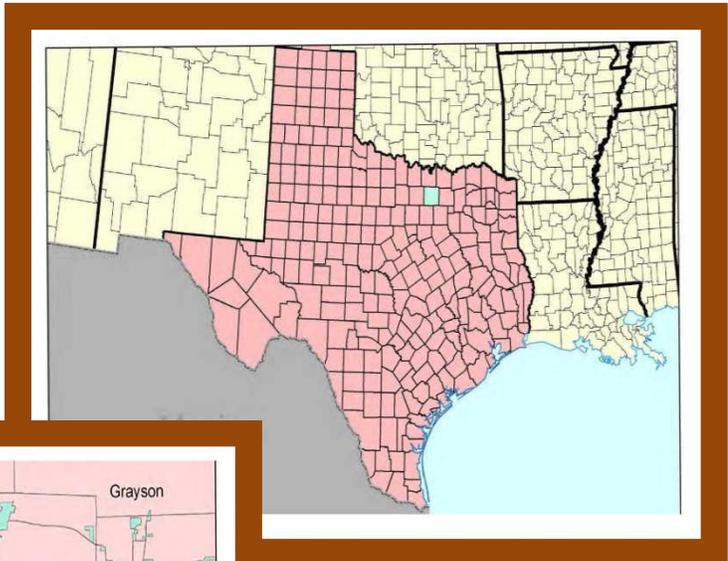
July 25 – Receive certified tax roll; calculate effective & rollback tax rates  
July 31 – Submit proposed budget to Council

### **City Council’s Budget – (August – September)**

August 3 – Budget work session with Council  
August 9 -Vote on published tax rate and public hearing dates  
August 16 – Budget work session with Council  
August 23 & September 6 – Public hearings on tax rate & budget  
September 6 – Budget work session with Council

### **Adopted Budget – (September - October)**

September 20 – Adopt budget & tax rate  
October 1 – Fiscal year begins; implementation of adopted budget



## PROFILE OF CORINTH

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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 21,152. Corinth has operated under the council-manager form of government since May 6, 1999.

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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.

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

The City of Corinth provides a full range of municipal services including general government, public safety (police, fire, and animal control), streets, parks and recreation, planning and zoning, code enforcement, and water/wastewater and drainage utilities. Water/wastewater and drainage services are provided through the public works department, which functions, in essence, as a department of the City and therefore has been included as an integral part of the City's financial statements.

The Lake Cities Fire Department, acquired by the City in January 2008, provides fire and ambulance service for the City and three of Corinth's sister cities: Shady Shores, Lake Dallas, and Hickory Creek. In FY2016-17, the cities renewed a five-year inter-local agreement with Corinth for fire services. The current contract provides notice to be given or cancel the agreement on October 1, 2019.

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 play-scape, picnic gazebo, covered pavilions, walking trails, fishing piers, a fishing pond, as well as a wetlands/nature area. In 2013, the City invested over a million dollars in improving the Community and neighborhood parks.

The region possesses a varied manufacturing and industrial base that has added to the relative stability of the unemployment rate with approximately half of the local workforce employed in management, professional, and related occupations.

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 FY 2018-19 ANNUAL PROGRAM OF SERVICES

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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.

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

### ANNUAL BUDGET

**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)

#### **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.

## **BASIS OF ACCOUNTING & BUDGET**

Basis of Accounting - The City's finances shall be accounted for in accordance with general accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

Basis of Budget - 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.

## **THE BUDGET PROCESS**

The City of Corinth uses a service level budgeting process. Each budgeting unit or division is responsible for evaluating their services and classifying those services as either a core service (minimum service level to remain viable), an expanded service (an enhancement to our core services) or a new service level. These decision packages include all costs associated with the service except fixed assets, wages & benefits, Utilities, fuel & vehicle maintenance or one-time packages.

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.

## **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 fund categories are utilized in this budget; Governmental, Proprietary, and Special Revenue. Each fund operates separately and independently from one another; therefore, they are budgeted separately, maintain individual objectives and include separate financial statements.

## **BUDGETED FUNDS**

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

*Enterprise Funds* – Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. 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.

**FUND STRUCTURE**

Accounts are organized on the basis of each fund and each fund is considered to be a separate accounting entity. All funds, both governmental and proprietary, are subject to appropriation. Fund descriptions are detailed on the divider pages preceding each section.

**GOVERNMENTAL FUNDS**

**General Fund**

**Debt Service Fund**

**Special Revenue Funds**

- ✓ Hotel Occupancy Tax
- ✓ Keep Corinth Beautiful
- ✓ Police Confiscation Fund – State
- ✓ Police Confiscation Fund – Federal
- ✓ Child Safety Program
- ✓ Municipal Court Security Fund
- ✓ Municipal Court Technology Fund
- ✓ Park Development Fund
- ✓ Community Park Improvement Fund
- ✓ Tree Mitigation Fund

**Sales Tax Funds**

- ✓ Economic Development Corporation
- ✓ Street Maintenance Sales Tax Fund
- ✓ Crime Control & Prevention District

**Internal Service Funds**

- ✓ Vehicle & Equip. Replacement Fund
- ✓ LCFD Vehicle & Equip. Replacement Fund
- ✓ Technology Replacement Fund

**Street Escrow & Impact Fee Funds**

- ✓ Roadway Impact Fee Fund
- ✓ Street Escrow Fund

**PROPRIETARY FUNDS**

**Enterprise Funds**

- ✓ Water/Wastewater Fund
- ✓ Storm Drainage Fund

**Internal Service Funds**

- ✓ Utility Vehicle & Equip. Replacement Fund
- ✓ Utility Meter Replacement Fund

**Impact Fee Fund**

- ✓ Water Impact Fee Fund
- ✓ Wastewater Impact Fee Fund
- ✓ Storm Drainage Impact Fee Fund

## **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.

## **REVENUE POLICIES**

- A. 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. The City will strive to maintain the lowest tax rate on the broadest tax base. Minimal exemptions will be provided to homeowners, senior citizens, and disabled veterans. The City may consider providing tax abatements or other incentives to encourage development.
- C. The City will establish user charges and fees at a level that attempts to recover the full cost of providing services.
- D. The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for public services or the construction of capital improvements.
- E. When developing the annual budget, the City shall project revenues based on actual collections from the preceding year and estimated collections of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund will be made conservatively so that total actual revenues exceed budgeted projections.

## FY 2018-19 INVESTMENT POLICY

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It is the policy of the City of Corinth that after allowing for the anticipated cash flow requirements and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return. The purpose of this investment policy is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, rate of return, and public trust for all investment activities.

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### INVESTMENT OBJECTIVES & STRATEGIES

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.

## **INVESTMENT STRATEGIES FOR SPECIFIC 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 complement 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 purposes 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 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.



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**CONSOLIDATED BUDGET SUMMARY BY FUND  
2018-19 BUDGET**

RESOURCES	General Fund	Debt Service Fund	Utility Fund	Storm Drainage Fund	Sales Tax Funds	Special Revenue	Internal Services	Impact Fees	TOTAL
<b>Estimated Beginning Fund Balance - 10/1/18</b>	<b>\$ 5,009,308</b>	<b>\$ 246,938</b>	<b>\$ 3,241,250</b>	<b>\$ 600,028</b>	<b>\$ 5,062,200</b>	<b>\$ 731,620</b>	<b>\$ 1,438,840</b>	<b>\$ 1,547,719</b>	<b>\$ 17,877,904</b>
Ad Valorem Taxes	\$ 9,301,606	\$ 2,221,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,523,291
Sales Tax	1,650,458	-	-	-	1,614,151	-	-	-	3,264,609
Hotel Tax	-	-	-	-	-	75,000	-	-	75,000
Franchise Fees	1,176,428	-	-	-	-	-	-	-	1,176,428
Fees & Permits	1,228,545	-	338,000	720,130	-	-	-	-	2,286,675
Fines & Forfeitures	712,385	-	-	-	-	29,800	-	-	742,185
Fire Service Agreement	2,708,835	-	-	-	-	-	121,500	-	2,830,335
Recreation Fees	234,538	-	-	-	-	-	-	-	234,538
Interest Income	63,000	-	17,500	4,800	34,300	-	-	-	119,600
Grants	369,441	-	-	-	-	37,926	-	-	407,367
Miscellaneous	88,317	-	79,300	-	-	40,000	-	-	207,617
Transfers	954,496	-	270,597	-	-	50,000	780,421	-	2,055,514
Water Fees	-	-	7,952,259	-	-	-	-	-	7,952,259
Wastewater Fees	-	-	3,451,289	-	-	-	-	-	3,451,289
Garbage Fees	-	-	811,000	-	-	-	-	-	811,000
<b>TOTAL REVENUES</b>	<b>\$ 18,488,049</b>	<b>\$ 2,221,685</b>	<b>\$ 12,919,945</b>	<b>\$ 724,930</b>	<b>\$ 1,648,451</b>	<b>\$ 232,726</b>	<b>\$ 901,921</b>	<b>\$ -</b>	<b>\$ 37,137,707</b>
Use of Fund Balance	1,073,432	-	-	334,887	-	150,000	178,403	400,000	2,136,722
<b>TOTAL RESOURCES</b>	<b>\$ 19,561,481</b>	<b>\$ 2,221,685</b>	<b>\$ 12,919,945</b>	<b>\$ 1,059,817</b>	<b>\$ 1,648,451</b>	<b>\$ 382,726</b>	<b>\$ 1,080,324</b>	<b>\$ 400,000</b>	<b>\$ 39,274,429</b>

EXPENDITURES	General Fund	Debt Service Fund	Utility Fund	Storm Drainage Fund	Sales Tax Funds	Special Revenue	Internal Services	Impact Fees	TOTAL
Wages & Benefits	\$ 13,431,844	\$ -	\$ 1,804,518	\$ 178,781	\$ 308,234	\$ 21,825	\$ -	\$ -	\$ 15,745,202
Professional Fees	1,331,051	-	2,352,531	104,555	98,090	61,381	-	-	3,947,608
Maint. & Oper.	1,031,249	10,000	428,897	23,285	531,414	70,382	75,000	-	2,170,227
Supplies	480,705	-	82,140	7,293	2,500	37,030	-	-	609,668
Utilities/Comm	632,157	-	5,694,281	3,468	2,278	-	-	-	6,332,184
Vehicle & Fuel	333,716	-	92,000	11,250	-	-	-	-	436,966
Training	176,627	-	20,323	2,236	30,633	-	-	-	229,819
Capital Outlay	1,206,412	-	59,500	400,000	222,549	150,500	464,841	-	2,503,802
Capital Lease	-	-	-	-	17,500	-	-	-	17,500
Debt Service	-	2,210,358	1,215,964	221,585	-	-	468,332	-	4,116,239
Transfers	937,720	-	1,108,883	107,364	105,200	5,708	-	400,000	2,664,875
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,561,481</b>	<b>\$ 2,220,358</b>	<b>\$ 12,859,037</b>	<b>\$ 1,059,817</b>	<b>\$ 1,318,398</b>	<b>\$ 346,826</b>	<b>\$ 1,008,173</b>	<b>\$ 400,000</b>	<b>\$ 38,774,090</b>

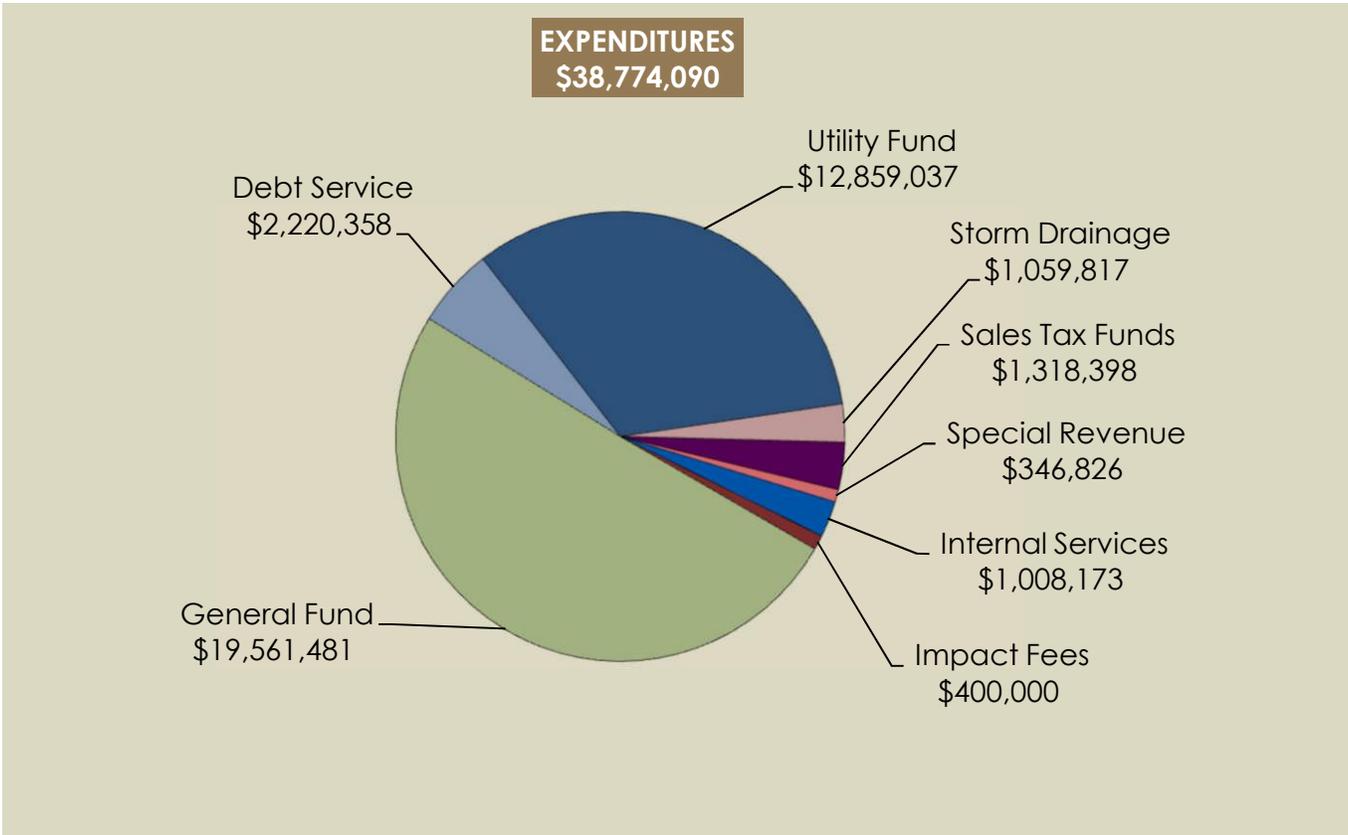
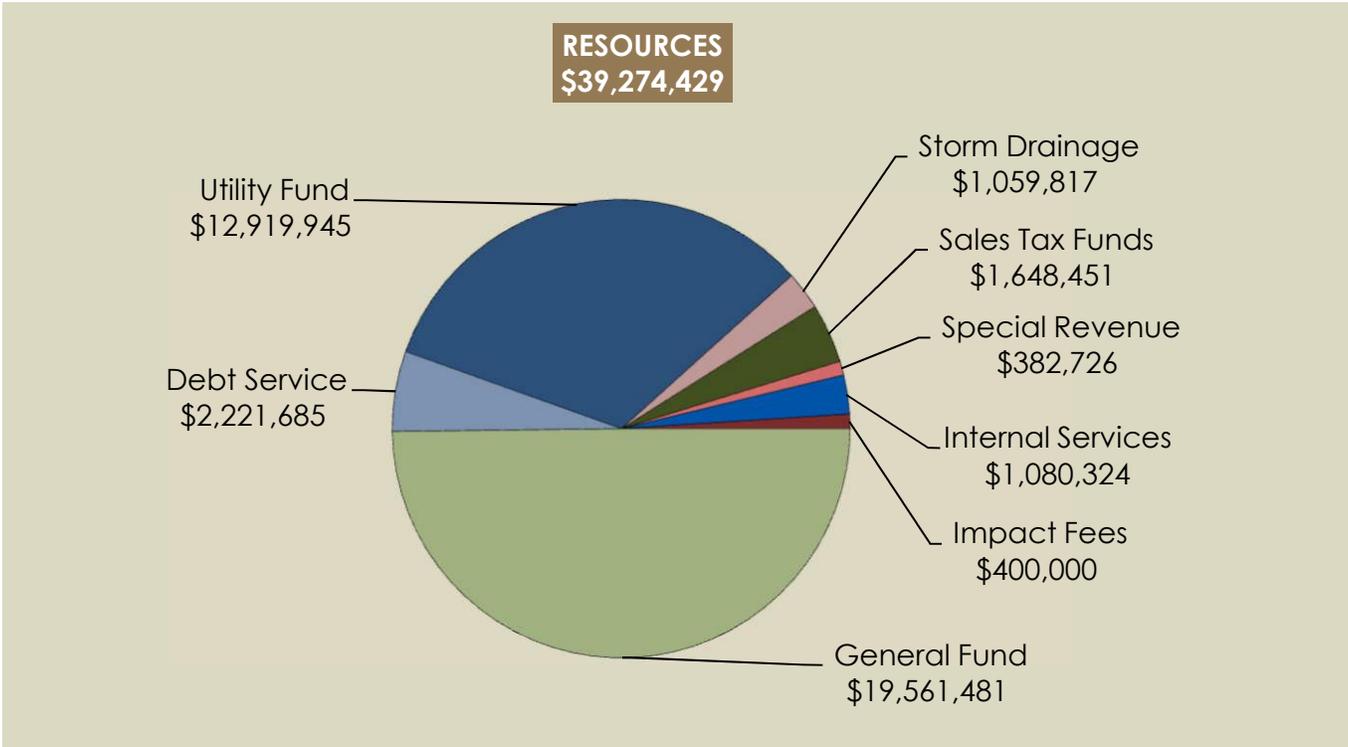
<b>Estimated Ending Fund Balance - 9/30/19</b>	<b>\$ 3,935,876</b>	<b>\$ 248,265</b>	<b>\$ 3,302,158</b>	<b>\$ 265,141</b>	<b>\$ 5,392,253</b>	<b>\$ 617,520</b>	<b>\$ 1,332,588</b>	<b>\$ 1,147,719</b>	<b>\$ 16,241,521</b>
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**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>USE OF FUND BALANCE</b>	<b>2018-19 BUDGET</b>
General Fund	\$ 16,774,349	\$ 17,973,317	\$ 17,631,207	\$ 18,488,049	\$ 1,073,432	\$ 19,561,481
Debt Service	10,171,153	2,299,552	2,299,552	2,221,685	-	2,221,685
Utility Fund	11,891,048	12,657,007	13,221,695	12,919,945	-	12,919,945
Storm Drainage	733,727	1,124,567	1,065,685	724,930	334,887	1,059,817
Economic Dev. Corp.	786,287	754,828	823,537	849,775	-	849,775
Street Maint. Sales Tax	385,165	385,660	402,182	419,001	-	419,001
Crime Control	348,124	328,424	362,766	379,675	-	379,675
Internal Services	1,077,437	1,142,777	1,338,067	901,921	178,403	1,080,324
Special Revenue	229,921	300,438	308,883	232,726	150,000	382,726
Impact Fees	702,839	700,000	903,915	-	400,000	400,000
<b>TOTAL RESOURCES</b>	<b>\$ 43,100,049</b>	<b>\$ 37,666,570</b>	<b>\$ 38,357,489</b>	<b>\$ 37,137,707</b>	<b>\$ 2,136,722</b>	<b>\$ 39,274,429</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
General Fund	\$ 15,070,651	\$ 17,973,317	\$ 17,631,207	\$ 17,331,373	\$ 2,230,108	\$ 19,561,481
Debt Service	10,127,726	2,299,552	2,299,552	2,220,358	-	2,220,358
Utility Fund	11,891,048	12,657,007	12,539,429	12,795,037	64,000	12,859,037
Storm Drainage	479,795	1,124,567	1,065,685	659,817	400,000	1,059,817
Economic Dev. Corp.	364,742	754,828	751,085	697,781	-	697,781
Street Maint. Sales Tax	148,327	385,660	385,660	212,333	55,000	267,333
Crime Control	268,761	312,413	260,622	335,784	17,500	353,284
Internal Services	815,855	1,026,007	848,206	902,403	105,770	1,008,173
Special Revenue	132,248	290,138	290,138	196,826	150,000	346,826
Impact Fees	78,649	700,000	700,000	-	400,000	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,377,802</b>	<b>\$ 37,523,489</b>	<b>\$ 36,771,584</b>	<b>\$ 35,351,712</b>	<b>\$ 3,422,378</b>	<b>\$ 38,774,090</b>

**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2018-19**



**PROJECTED APPROPRIABLE  
FUND BALANCES  
2018-19**

CATEGORY	APPROPRIABLE FUND BALANCE <sup>[1]</sup>	ESTIMATED REVENUES	ESTIMATED EXPENDITURES	PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup>
	10-1-17	2017-18	2017-18	9-30-18
General Fund	\$ 5,438,807	\$ 17,201,708	\$ 17,631,207	\$ 5,009,308
General Debt Service Fund <sup>[2]</sup>	390,681	2,155,809	2,299,552	246,938
Utility Fund	2,558,984	13,221,695	12,539,429	3,241,250
Storm Drainage Fund	945,513	720,200	1,065,685	600,028
Economic Development Fund	3,603,623	823,537	751,085	3,676,075
Street Maintenance Fund	936,562	402,182	385,660	953,084
Crime Control & Prevention District	330,897	362,766	260,622	433,041
	<u>\$ 14,205,067</u>	<u>\$ 34,887,897</u>	<u>\$ 34,933,240</u>	<u>\$ 14,159,724</u>

CATEGORY	PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup>	ADOPTED BUDGETED REVENUES	ADOPTED BUDGETED EXPENDITURES	PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup>
	9-30-18	2018-19	2018-19	9-30-19
General Fund	\$ 5,009,308	\$ 18,488,049	\$ 19,561,481	\$ 3,935,876
General Debt Service Fund <sup>[2]</sup>	246,938	2,221,685	2,220,358	248,265
Utility Fund	3,241,250	12,919,945	12,859,037	3,302,158
Storm Drainage Fund	600,028	724,930	1,059,817	265,141
Economic Development Fund	3,676,075	849,775	697,781	3,828,069
Street Maintenance Fund	953,084	419,001	267,333	1,104,752
Crime Control & Prevention District	433,041	379,675	353,284	459,432
	<u>\$ 14,159,724</u>	<u>\$ 36,003,060</u>	<u>\$ 37,019,091</u>	<u>\$ 13,143,693</u>

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

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

**STAFFING SUMMARY  
2018-19**

<b>PERSONNEL Full Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
City Administration	3.00	3.00	3.00	3.00	-	3.00
<b>Administrative Services</b>	3.00	3.00	3.00	3.00	-	3.00
Human Resources	3.00	3.00	4.00	4.00	-	4.00
<b>Human Resources</b>	3.00	3.00	4.00	4.00	-	4.00
Police	34.50	37.00	37.00	37.00	-	37.00
Lake Cities Fire Department	44.00	47.00	44.00	44.00	6.00	50.00
<b>Public Safety Services</b>	78.50	84.00	81.00	81.00	6.00	87.00
Streets	7.00	7.00	7.00	7.00	-	7.00
Parks & Recreation	9.00	9.00	9.00	9.00	2.00	11.00
<b>Public Works Services</b>	16.00	16.00	16.00	16.00	2.00	18.00
Planning	5.00	5.00	5.00	5.00	1.00	6.00
Community Development	5.00	5.00	5.00	5.00	-	5.00
<b>Planning &amp; Development</b>	10.00	10.00	10.00	10.00	1.00	11.00
Finance	7.50	7.50	6.50	6.50	-	6.50
Technology Services	5.00	5.00	5.00	5.00	-	5.00
Municipal Court	4.00	4.00	4.00	4.00	-	4.00
<b>Finance Services</b>	16.50	16.50	15.50	15.50	-	15.50
<b>TOTAL GENERAL FUND</b>	127.00	132.50	129.50	129.50	9.00	138.50

<b>PERSONNEL Full Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Utility Operations	19.00	19.00	19.00	-	-	-
Water	-	-	-	10.00	-	10.00
Wastewater	-	-	-	9.00	-	9.00
Engineering	4.00	4.00	4.00	4.00	-	4.00
Utility Billing	3.00	3.00	3.00	3.00	-	3.00
<b>TOTAL UTILITY FUND</b>	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	1.00	1.00	1.00	1.00	-	1.00
Crime Control District Fund	2.00	2.00	2.00	2.00	-	2.00
Child Safety Program Fund	0.50	0.50	0.50	0.50	-	0.50
Court Security Fund	0.50	-	-	-	-	-
<b>TOTAL OTHER FUNDS</b>	7.00	6.50	6.50	6.50	-	6.50
<b>TOTAL ALL FUNDS</b>	160.00	165.00	162.00	162.00	9.00	171.00

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes the addition of six firemen in the Fire department, one GIS analyst, and seasonal positions in the Parks department for summer camp program expansion.

**GENERAL FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Ad Valorem Taxes	\$ 8,092,389	\$ 8,415,105	\$ 8,435,744	\$ 9,301,606	\$ -	\$ 9,301,606
Sales Tax	1,529,340	1,430,981	1,572,475	1,650,458	-	1,650,458
Franchise Fees	1,073,788	1,128,227	1,142,589	1,176,428	-	1,176,428
Utility Fees	31,416	17,500	21,554	17,500	-	17,500
Fines & Forfeitures	594,119	705,268	706,252	712,385	-	712,385
Fees & Permits	1,147,711	751,334	784,381	685,038	-	685,038
Police Fees & Permits	375,397	508,298	510,002	526,007	-	526,007
Recreation Fees	158,463	164,874	171,564	234,538	-	234,538
Fire Services	2,741,558	2,711,950	2,799,809	2,708,835	-	2,708,835
Interest Income	65,390	37,000	99,000	63,000	-	63,000
Miscellaneous	54,447	66,900	45,165	88,317	-	88,317
Transfers	910,330	913,173	913,173	954,496	-	954,496
<b>TOTAL REVENUES</b>	<b>\$ 16,774,349</b>	<b>\$ 16,909,493</b>	<b>\$ 17,201,708</b>	<b>\$ 18,488,049</b>	<b>\$ -</b>	<b>\$ 18,488,049</b>
Use of Fund Balance	-	1,063,824	429,499	-	-	1,073,432
<b>TOTAL RESOURCES</b>	<b>\$ 16,774,349</b>	<b>\$ 17,973,317</b>	<b>\$ 17,631,207</b>	<b>\$ 18,488,049</b>	<b>\$ -</b>	<b>\$ 19,561,481</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 10,994,826	\$ 12,459,827	\$ 12,110,488	\$ 12,674,225	\$ 757,619	\$ 13,431,844
Professional Fees	1,085,896	1,359,345	1,362,541	1,331,051	-	1,331,051
Maint. & Operations	600,625	859,731	845,350	969,653	61,596	1,031,249
Supplies	389,888	426,187	426,149	448,224	32,481	480,705
Utilities/Communications	671,181	637,231	635,995	632,157	-	632,157
Vehicle & Fuel	360,602	313,768	312,679	333,716	-	333,716
Training	95,618	134,978	129,240	176,627	-	176,627
Capital Outlay	139,145	843,031	869,546	-	1,206,412	1,206,412
Transfers	732,870	939,219	939,219	765,720	172,000	937,720
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,070,651</b>	<b>\$ 17,973,317</b>	<b>\$ 17,631,207</b>	<b>\$ 17,331,373</b>	<b>\$ 2,230,108</b>	<b>\$ 19,561,481</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Administrative Services	3.00	3.00	3.00	3.00	-	3.00
Human Resources	3.00	3.00	4.00	4.00	-	4.00
Police Department	34.50	37.00	37.00	37.00	-	37.00
Fire Department	44.00	47.00	44.00	44.00	6.00	50.00
Public Works	16.00	16.00	16.00	16.00	2.00	18.00
Planning & Dev.	10.00	10.00	10.00	10.00	1.00	11.00
Finance & Strategic Svc.	16.50	16.50	15.50	15.50	-	15.50
<b>TOTAL PERSONNEL</b>	<b>127.00</b>	<b>132.50</b>	<b>129.50</b>	<b>129.50</b>	<b>9.00</b>	<b>138.50</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$25,000 for demolition of the old Police building, \$600,000 for the Lynchburg Creek Watershed project grant match, \$58,500 for the City Hall camera system, \$100,000 for fiber from City Hall to the Public Safety Complex, \$325,000 for the UDC and Parks Master Plan, \$25,000 for Geo Institute Hazard Mitigation Implementation, \$84,929 to add a GIS analyst, \$82,000 for Public Safety radio upgrades, \$722,133 to add six firemen, uniforms and equipment, \$90,000 for Fire House Alerting System, \$40,000 for soccer netting, and \$77,546 for a summer camp expansion program which includes the addition of seasonal personnel.

**GENERAL DEBT SERVICE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Ad Valorem Taxes	\$ 2,537,112	\$ 2,127,417	\$ 2,144,893	\$ 2,221,685	\$ -	\$ 2,221,685
Interest Income	5,081	-	8,000	-	-	-
Miscellaneous Income	17	-	-	-	-	-
Bond Proceeds	7,628,943	-	2,916	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,171,153</b>	<b>\$ 2,127,417</b>	<b>\$ 2,155,809</b>	<b>\$ 2,221,685</b>	<b>\$ -</b>	<b>\$ 2,221,685</b>
Use of Fund Balance	-	172,135	143,743	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 10,171,153</b>	<b>\$ 2,299,552</b>	<b>\$ 2,299,552</b>	<b>\$ 2,221,685</b>	<b>\$ -</b>	<b>\$ 2,221,685</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Debt Service	\$ 10,031,592	\$ 2,289,552	\$ 2,289,552	\$ 2,210,358	\$ -	\$ 2,210,358
Paying Agent Fees	96,134	10,000	10,000	10,000	-	10,000
Refund of PY Revenue	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,127,726</b>	<b>\$ 2,299,552</b>	<b>\$ 2,299,552</b>	<b>\$ 2,220,358</b>	<b>\$ -</b>	<b>\$ 2,220,358</b>

**UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Water Fees - City	\$ 5,632,605	\$ 2,792,989	\$ 2,960,510	\$ 2,862,813	\$ -	\$ 2,862,813
Water Fees - UTRWD	-	4,965,314	5,292,869	5,089,446	-	5,089,446
Wastewater Fees - City	4,335,178	1,905,326	1,905,326	2,001,736	-	2,001,736
Wastewater Fees - UTRWD	-	1,382,883	1,382,883	1,449,553	-	1,449,553
Garbage Fees	800,878	796,000	796,000	811,000	-	811,000
Fees & Permits	493,300	333,000	458,831	338,000	-	338,000
Interest Income	14,632	7,500	16,399	17,500	-	17,500
Miscellaneous	78,488	72,300	73,492	79,300	-	79,300
Transfers In	240,924	335,385	335,385	270,597	-	270,597
<b>TOTAL REVENUES</b>	<b>\$ 11,596,004</b>	<b>\$ 12,590,697</b>	<b>\$ 13,221,695</b>	<b>\$ 12,919,945</b>	<b>\$ -</b>	<b>\$ 12,919,945</b>
Use of Fund Balance	295,043	66,310	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 11,891,048</b>	<b>\$ 12,657,007</b>	<b>\$ 13,221,695</b>	<b>\$ 12,919,945</b>	<b>\$ -</b>	<b>\$ 12,919,945</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 1,677,554	\$ 1,865,894	\$ 1,757,594	\$ 1,804,518	\$ -	\$ 1,804,518
Professional Fees	2,272,809	2,357,123	2,358,123	2,352,531	-	2,352,531
Maint. & Operations	306,725	443,897	437,918	424,397	4,500	428,897
Supplies	65,824	98,867	98,067	82,140	-	82,140
Utilities/Communications	5,289,145	5,539,709	5,537,212	5,694,281	-	5,694,281
Vehicle & Fuel	87,112	98,014	98,014	92,000	-	92,000
Training	15,165	20,561	19,559	20,323	-	20,323
Capital Outlay	78,562	101,685	101,685	-	59,500	59,500
Debt Service	1,150,004	1,186,747	1,186,747	1,215,964	-	1,215,964
Transfers	948,147	944,510	944,510	1,108,883	-	1,108,883
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,891,048</b>	<b>\$ 12,657,007</b>	<b>\$ 12,539,429</b>	<b>\$ 12,795,037</b>	<b>\$ 64,000</b>	<b>\$ 12,859,037</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Utility Operations	19.00	19.00	19.00	-	-	-
Water	-	-	-	10.00	-	10.00
Wastewater	-	-	-	9.00	-	9.00
Engineering	4.00	4.00	4.00	4.00	-	4.00
Utility Billing	3.00	3.00	3.00	3.00	-	3.00
<b>TOTAL PERSONNEL</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>	<b>26.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$4,500 for the NTCOG Regional Public Works Program, \$10,000 for the purchase of a portable light tower, and \$49,500 for furniture for the new Public Works facility.

**STORM DRAINAGE UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Storm Drainage Fees	\$ 701,109	\$ 705,000	\$ 705,000	\$ 712,050	\$ -	\$ 712,050
Inspection Fees	26,088	8,000	5,000	8,080	-	8,080
Interest Income	6,400	3,867	10,200	4,800	-	4,800
Gain Sale of Fixed Assets	-	-	-	-	-	-
Miscellaneous Income	130	-	-	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 733,727</b>	<b>\$ 716,867</b>	<b>\$ 720,200</b>	<b>\$ 724,930</b>	<b>\$ -</b>	<b>\$ 724,930</b>
Use of Fund Balance	-	407,700	345,485	-	-	334,887
<b>TOTAL RESOURCES</b>	<b>\$ 733,727</b>	<b>\$ 1,124,567</b>	<b>\$ 1,065,685</b>	<b>\$ 724,930</b>	<b>\$ -</b>	<b>\$ 1,059,817</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 108,491	\$ 164,849	\$ 143,549	\$ 178,781	\$ -	\$ 178,781
Professional Fees	44,752	76,792	50,505	104,555	-	104,555
Maint. & Operations	9,759	21,597	18,969	23,285	-	23,285
Supplies	6,936	8,427	8,427	7,293	-	7,293
Utilities/Communications	5,489	5,834	7,120	3,468	-	3,468
Vehicle & Fuel	12,404	15,953	11,000	11,250	-	11,250
Training	1,208	2,236	2,236	2,236	-	2,236
Capital Outlay	-	85,000	80,000	-	400,000	400,000
Debt Service	193,999	251,841	251,841	221,585	-	221,585
Transfers	96,757	492,038	492,038	107,364	-	107,364
<b>TOTAL EXPENDITURES</b>	<b>\$ 479,795</b>	<b>\$ 1,124,567</b>	<b>\$ 1,065,685</b>	<b>\$ 659,817</b>	<b>\$ 400,000</b>	<b>\$ 1,059,817</b>

<b>PERSONNEL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
<b>Full-Time Equivalents</b>						
Drainage Personnel	3.00	3.00	3.00	3.00	-	3.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$400,000 for the Lynchburg Creek Watershed project grant match. The General Fund budget includes \$600,000 for a total grant match of \$1,000,000.

**ECONOMIC DEVELOPMENT CORPORATION  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 756,725	\$ 713,398	\$ 784,737	\$ 823,975	\$ -	\$ 823,975
Interest Income	29,498	18,800	38,800	25,800	-	25,800
Miscellaneous	63	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 786,287</b>	<b>\$ 732,198</b>	<b>\$ 823,537</b>	<b>\$ 849,775</b>	<b>\$ -</b>	<b>\$ 849,775</b>
Use of Fund Balance	-	22,630	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 786,287</b>	<b>\$ 754,828</b>	<b>\$ 823,537</b>	<b>\$ 849,775</b>	<b>\$ -</b>	<b>\$ 849,775</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 124,676	\$ 132,469	\$ 132,469	\$ 139,999	\$ -	\$ 139,999
Professional Fees	77,216	80,562	80,562	98,090	-	98,090
Maint. & Operations	5,643	192,063	188,390	319,081	-	319,081
Supplies	173	6,929	6,429	2,500	-	2,500
Utilities/Communications	3,088	3,532	3,962	2,278	-	2,278
Vehicle & Fuel	-	-	-	-	-	-
Training	10,039	30,348	30,348	30,633	-	30,633
Capital Outlay	-	-	-	-	-	-
Transfers	143,906	308,925	308,925	105,200	-	105,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 364,742</b>	<b>\$ 754,828</b>	<b>\$ 751,085</b>	<b>\$ 697,781</b>	<b>\$ -</b>	<b>\$ 697,781</b>

<b>PERSONNEL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
<b>Full-Time Equivalents</b>						
EDC	1.00	1.00	1.00	1.00	-	1.00
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$12,000 for a TIF analysis, \$75,000 for promotional materials, and \$200,000 for project incentives.

**STREET MAINTENANCE SALES TAX FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 378,376	\$ 356,711	\$ 392,382	\$ 412,001	\$ -	\$ 412,001
Investment Income	3,058	2,000	7,500	5,000	-	5,000
Interest Income	3,731	1,500	2,300	2,000	-	2,000
<b>TOTAL REVENUES</b>	<b>\$ 385,165</b>	<b>\$ 360,211</b>	<b>\$ 402,182</b>	<b>\$ 419,001</b>	<b>\$ -</b>	<b>\$ 419,001</b>
Use of Fund Balance	-	25,449	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 385,165</b>	<b>\$ 385,660</b>	<b>\$ 402,182</b>	<b>\$ 419,001</b>	<b>\$ -</b>	<b>\$ 419,001</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	148,327	310,660	310,660	212,333	-	212,333
Supplies	-	-	-	-	-	-
Utilities/Communications	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	75,000	75,000	-	55,000	55,000
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 148,327</b>	<b>\$ 385,660</b>	<b>\$ 385,660</b>	<b>\$ 212,333</b>	<b>\$ 55,000</b>	<b>\$ 267,333</b>

<b>PERSONNEL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
<b>Full-Time Equivalents</b>						

No personnel budgeted for this division.

**NEW PROGRAM FUNDING**

The FY2018-19 budget includes \$55,000 towards the shared replacement of a backhoe.

**CRIME CONTROL & PREVENTION FUND  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 346,090	\$ 327,424	\$ 360,166	\$ 378,175	\$ -	\$ 378,175
Interest Income	2,034	1,000	2,600	1,500	-	1,500
Misc. Income	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 348,124</b>	<b>\$ 328,424</b>	<b>\$ 362,766</b>	<b>\$ 379,675</b>	<b>\$ -</b>	<b>\$ 379,675</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 348,124</b>	<b>\$ 328,424</b>	<b>\$ 362,766</b>	<b>\$ 379,675</b>	<b>\$ -</b>	<b>\$ 379,675</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 159,864	\$ 171,457	\$ 171,457	\$ 168,235	\$ -	\$ 168,235
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	4,029	-	-	-	-	-
Utilities/Communications	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	80,138	30,389	30,389	-	17,500	17,500
Capital Lease	-	110,567	58,776	167,549	-	167,549
Transfers	24,730	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 268,761</b>	<b>\$ 312,413</b>	<b>\$ 260,622</b>	<b>\$ 335,784</b>	<b>\$ 17,500</b>	<b>\$ 353,284</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Sworn Officers	2.00	2.00	2.00	2.00	-	2.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$17,500 for Active Shooter equipment and \$167,549 for Enterprise lease payments.

**INTERNAL SERVICE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	USE OF FUND BALANCE	2018-19 BUDGET
General Vehicle & Equip. Replacement	\$ 73,898	\$ 191,095	\$ 209,500	\$ 77,753	\$ 99,831	\$ 177,584
Fire Vehicle & Equip. Replacement	269,885	358,880	527,517	300,000	51,073	351,073
Technology Replacement	53,509	144,751	145,601	183,891	-	183,891
Utility Vehicle & Equip. Replacement	80,161	48,051	55,449	65,277	27,499	92,776
Utility Meter Replacement	599,983	400,000	400,000	275,000	-	275,000
<b>TOTAL RESOURCES</b>	<b>\$ 1,077,437</b>	<b>\$ 1,142,777</b>	<b>\$ 1,338,067</b>	<b>\$ 901,921</b>	<b>\$ 178,403</b>	<b>\$ 1,080,324</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
General Vehicle & Equip. Replacement	\$ -	\$ 148,526	\$ 117,646	\$ 125,084	\$ 52,500	\$ 177,584
Fire Vehicle & Equip. Replacement	162,362	358,880	241,618	325,303	25,770	351,073
Technology Replacement	53,509	78,400	78,400	111,740	-	111,740
Utility Vehicle & Equip. Replacement	-	40,201	10,542	65,276	27,500	92,776
Utility Meter Replacement	599,983	400,000	400,000	275,000	-	275,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 815,855</b>	<b>\$ 1,026,007</b>	<b>\$ 848,206</b>	<b>\$ 902,403</b>	<b>\$ 105,770</b>	<b>\$ 1,008,173</b>

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**NEW PROGRAM FUNDING**

The FY 2018-19 **General Fund Vehicle Replacement** budget includes \$27,500 towards the shared replacement of a backhoe, \$25,000 for Police vehicle equipment, and \$77,753 for the Enterprise lease payments, and \$41,581 for Police and \$5,750 for Parks after-market equipment for the 2019 lease vehicles.

The FY 2018-19 **Fire Vehicle & Equipment Replacement** budget includes \$25,770 for TEC GEN jackets and \$43,005 for the Enterprise lease payments.

The FY 2018-19 **Technology Replacement** budget includes \$111,740 for computers and monitors for the three fire houses, MDTs for Public Safety, and a GIS Surface Studio.

The FY 2018-19 **Utility Vehicle & Equipment Replacement** budget includes \$27,500 towards the shared replacement of a backhoe, \$8,821 for the Enterprise lease payments for Drainage, and \$56,445 for the Enterprise lease payments for Water/Wastewater.

The FY 2018-19 **Utility Meter Replacement** budget includes \$200,000 for transponders and \$75,000 for meter replacement.

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>USE OF FUND BALANCE</b>	<b>2018-19 BUDGET</b>
Hotel Occupancy Tax	\$ 79,322	\$ 103,532	\$ 103,532	\$ 75,000	\$ -	\$ 75,000
Keep Corinth Beautiful	5,627	5,000	5,225	5,000	-	5,000
Police Confisc. Fund - State	1,782	20,000	20,170	25,000	-	25,000
Police Confisc. Fund - Federal	-	-	-	10,000	-	10,000
Child Safety Program	28,265	26,956	27,031	26,956	-	26,956
Municipal Court Security	29,368	12,800	13,275	12,800	-	12,800
Municipal Court Technology	14,961	48,150	48,150	17,000	-	17,000
Park Development	52,381	50,000	52,500	50,000	100,000	150,000
Community Park Improvement	10,889	34,000	34,000	10,970	-	10,970
Tree Mitigation Fund	7,325	-	5,000	-	50,000	50,000
<b>TOTAL RESOURCES</b>	<b>\$ 229,921</b>	<b>\$ 300,438</b>	<b>\$ 308,883</b>	<b>\$ 232,726</b>	<b>\$ 150,000</b>	<b>\$ 382,726</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Hotel Occupancy Tax	\$ 74,006	\$ 103,532	\$ 103,532	\$ 60,132	\$ -	\$ 60,132
Keep Corinth Beautiful	3,027	5,000	5,000	4,000	-	4,000
Police Confisc. Fund - State	-	20,000	20,000	25,000	-	25,000
Police Confisc. Fund - Federal	-	-	-	10,000	-	10,000
Child Safety Program	28,265	26,956	26,956	26,956	-	26,956
Municipal Court Security	9,015	7,500	7,500	7,500	-	7,500
Municipal Court Technology	-	48,150	48,150	13,238	-	13,238
Park Development	10,610	40,000	40,000	-	150,000	150,000
Community Park Improvement	-	34,000	34,000	-	-	-
Tree Mitigation Fund	7,325	5,000	5,000	50,000	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,248</b>	<b>\$ 290,138</b>	<b>\$ 290,138</b>	<b>\$ 196,826</b>	<b>\$ 150,000</b>	<b>\$ 346,826</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Child Safety Program Crossing Guards	0.50	0.50	0.50	0.50	-	0.50
Municipal Court Bailiff	0.50	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>

**NEW PROGRAM FUNDING**

The FY2018-19 **Hotel Occupancy** budget includes \$24,132 for the Pumpkin Palooza festival, \$28,500 for administrative services to promote tourism, and \$7,500 for special event advertising.

The FY2018-19 **Keep Corinth Beautiful** budget includes \$4,000 for the beautification programs.

The FY 2018-19 **Court Security** budget includes \$7,500 for Police security in the court.

The FY2018-19 **Court Technology** budget includes \$7,530 for replacement of body cameras and a \$5,708 transfer to the Tech Replacement Fund for future computers for the Municipal Court.

The FY2018-19 **Park Development** budget includes \$150,000 for rubber mulch for neighborhood parks.

The FY2018-19 **Tree Mitigation** budget includes \$50,000 for neighborhood park trees.

**IMPACT FEE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	USE OF FUND BALANCE	2018-19 BUDGET
Water Impact Fee	\$ 251,552	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Wastewater Impact Fee	289,995	-	202,315	-	-	-
Storm Drainage Impact Fee	766	-	600	-	-	-
Roadway Impact Fee	159,320	300,000	300,000	-	-	-
Street Escrow	1,206	-	1,000	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 702,839</b>	<b>\$ 700,000</b>	<b>\$ 903,915</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Water Impact Fee	\$ 36,783	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Wastewater Impact Fee	25,933	-	-	-	-	-
Storm Drainage Impact Fee	-	-	-	-	-	-
Roadway Impact Fee	15,933	300,000	300,000	-	-	-
Street Escrow	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,649</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**NEW PROGRAM FUNDING**

The FY 2018-19 **Water Impact Fee** budget includes \$400,000 for an elevated storage tank construction.



## General Fund

The General Fund is the financial structure used for the accounting of the receipt of resources (revenues) and the use 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

Revenues for the FY 2018-19 are estimated to be \$18,488,049, which represents an increase of \$1,578,556, or 9.33% percent over prior year budgeted revenues. A summary of major revenues is listed below.

*Ad Valorem Tax:* The Ad Valorem tax (property tax) is the largest revenue source for the General Fund. Property tax revenue is dependent on two variables, appraised value and the tax rate. The FY 2018-19 certified appraised value for the City is \$2,159,281,283, which is an increase of 10.58% over the prior year's certified value.

*Sales Tax:* The sales tax rate in Corinth is 8.25% of goods and services, sold within the City's boundaries and is the second largest revenue source in the General Fund. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District and .50% to the Economic Development Corporation. For FY 2018-19, the City of Corinth expects to receive \$1,650,458 in sales and use tax revenue or 5.00% over prior year estimate.

*Franchise Agreements:* Revenue from franchise agreements is projected at \$1,176,428, which is an increase of \$48,201, or 4.27% over the prior year's budget. The budgeted amount for FY 2018-19 is based on the services provided by companies holding franchise agreements with the City of Corinth.

*Fees & Permits:* Revenue from fees and permits is projected at \$685,038 which is a decrease of \$66,296, or 8.82% below the prior year estimated revenues.

*Fire Agreements:* Revenue from the Lake Cities Fire contracts is budgeted at \$1,906,192, which includes \$121,500 for replacement of Fire vehicles & equipment.

### Major Expenditure Summary

Total Expenditures for the FY 2018-19 have been appropriated at \$19,561,481. The budget includes the continuation of the step program for eligible public safety employees and merit increases for general employees and a market adjustment for all employees. Expenditures also include the addition of six firemen, a GIS analyst, and seasonal positions for an expanded summer camp program.

### *New Program Funding*

The FY 2018-19 Budget includes one-time funding of \$1,409,412 and new program funding of \$820,696 for the following:

- ✓ Demolition of the old Police building - \$25,000
- ✓ Lynchburg Creek Watershed project grant match - \$600,000
- ✓ City Hall Camera System - \$58,500
- ✓ Soccer Netting - \$40,000
- ✓ Fiber from City Hall to the Public Safety Complex - \$100,000
- ✓ UDC & Parks Master Plan - \$325,000
- ✓ Geo Institute Hazard Mitigation Implementation - \$25,000
- ✓ Public Safety Radio Upgrade - \$82,000
- ✓ Fire House Alerting System - \$90,000
- ✓ GIS Analyst - \$84,929
- ✓ Six Firemen, including uniforms and equipment - \$722,133
- ✓ Expanded Summer Camp Program with Seasonal Positions - \$77,546

**GENERAL FUND  
RESOURCE SUMMARY**

REVENUE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 BUDGET
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$ 7,945,800	\$ 8,355,605	\$ 8,355,605	\$ 9,222,506
Delinquent Ad Valorem Taxes	104,892	35,000	50,000	50,000
Current Year - Penalty & Interest	17,040	20,000	20,000	18,000
Prior Year - Penalty & Interest	23,634	3,000	8,639	10,000
Rendition Penalties	1,023	1,500	1,500	1,100
	<u>\$ 8,092,389</u>	<u>\$ 8,415,105</u>	<u>\$ 8,435,744</u>	<u>\$ 9,301,606</u>
<b>Sales Taxes</b>				
Sales Tax	\$ 1,513,477	\$ 1,414,947	\$ 1,556,441	\$ 1,634,264
Mixed Beverage Tax	15,862	16,034	16,034	16,194
	<u>\$ 1,529,340</u>	<u>\$ 1,430,981</u>	<u>\$ 1,572,475</u>	<u>\$ 1,650,458</u>
<b>Franchise Taxes</b>				
City of Denton Electric Franchise Fee	\$ 9,808	\$ 9,690	\$ 9,690	\$ 9,690
Oncor Electric Franchise Fee	531,325	576,300	576,300	576,300
CoServ Gas Franchise Fee	2,306	2,550	3,000	3,000
Atmos Gas Franchise Fee	140,486	163,200	169,054	170,000
Charter Communications	206,140	180,000	180,000	205,000
Grande Communications	13,821	20,000	20,000	20,000
Miscellaneous Telecomm Franchise	113,628	121,317	117,375	119,938
Garbage Franchise Fee - Residential	31,713	32,170	32,170	32,500
Garbage Franchise Fee - Commercial	24,562	23,000	35,000	40,000
	<u>\$ 1,073,788</u>	<u>\$ 1,128,227</u>	<u>\$ 1,142,589</u>	<u>\$ 1,176,428</u>
<b>Utility Fees</b>				
Public Improvement Inspections	\$ 28,336	\$ 16,000	\$ 16,000	\$ 16,000
CSI Fees	3,080	1,500	5,554	1,500
	<u>\$ 31,416</u>	<u>\$ 17,500</u>	<u>\$ 21,554</u>	<u>\$ 17,500</u>
<b>Fines &amp; Forfeitures</b>				
Traffic Fines	\$ 532,704	\$ 624,650	\$ 624,650	\$ 630,897
Animal Control Fines	2,795	3,479	3,479	3,500
Code Enforcement Fines	6,852	7,500	8,000	8,000
Administrative Fees	16,033	25,000	25,000	25,250
Uniform Traffic Act	7,465	10,000	10,000	10,100
Judicial Fees, City	2,164	2,500	2,500	2,525
Juvenile Child Restraint	177	-	484	-
Time Payment	2,496	3,800	3,800	4,000
Time Payment - L1 Court	618	890	890	850
OMNI Base City Fee	2,300	2,875	2,875	2,500
Court Civil Justice Fee	29	50	50	51
Judicial Ct & Personnel Training	1	5	5	5

**GENERAL FUND  
RESOURCE SUMMARY**

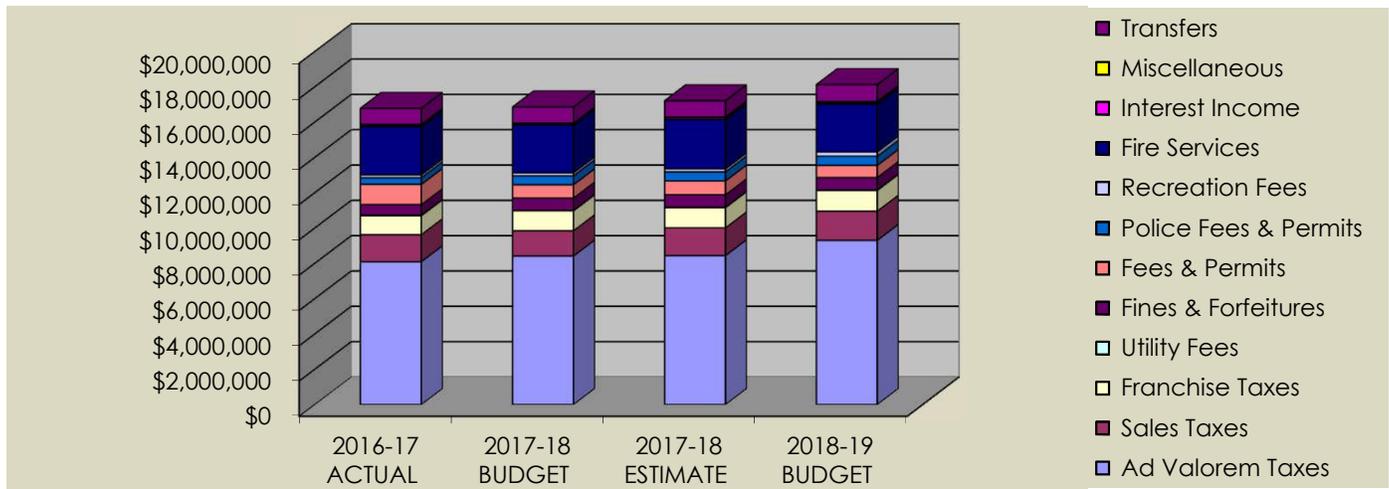
<b>REVENUE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 BUDGET</b>
Indigent Defense Fee	719	835	835	843
General Revenue Fees	11	30	30	15
Fugitive Apprehension	4	20	20	10
Consolidated Court Costs	12	50	50	20
04 Consolidated Court Costs	14,566	17,000	17,000	17,170
State Traffic Fee	3,729	4,944	4,944	4,993
State Jury Fees	1,444	1,640	1,640	1,656
	<b>\$ 594,119</b>	<b>\$ 705,268</b>	<b>\$ 706,252</b>	<b>\$ 712,385</b>
<b>Fees &amp; Permits</b>				
Plan Review	\$ 400,101	\$ 250,000	\$ 250,000	\$ 250,000
SUP Fees	990	250	250	250
Plat Fees	1,408	2,500	2,500	2,500
Zoning Change Fee	3,689	6,000	6,000	6,000
Variance Change Fees	1,100	2,000	2,019	2,000
Engineering Fees	21,225	45,000	45,000	45,000
Building Permits	248,677	120,000	80,000	130,000
Fence Permits	4,744	3,000	3,494	3,500
Sprinkler Permits	4,050	3,000	6,825	4,000
Swimming Pool/Spa Permits	21,440	15,000	18,421	20,000
Commercial Building	293,067	193,000	75,000	75,000
Residential Add/Remodel	14,549	2,500	2,500	2,500
Commercial Add/Remodel	-	5,000	5,000	5,000
Sign & Banner Permits	9,562	6,000	13,084	6,000
Site Plans	818	800	917	800
Misc. Residential	63,222	40,000	180,777	75,000
Misc. Commercial	23,481	20,000	43,747	20,000
Certificate of Occupancy	700	500	700	500
Contractor Registration	8,400	6,500	6,500	6,500
BOA Appeal Fees	100	-	100	-
Mowing Charges	5,826	6,000	6,000	6,000
Pool Inspections	400	600	600	600
Health Inspections	8,000	9,000	9,000	9,000
Re-Inspection Fees	3,600	5,000	5,000	5,000
Multi-family Inspections	8,532	9,684	9,684	9,684
Filing Fees	-	-	-	204
	<b>\$ 1,147,711</b>	<b>\$ 751,334</b>	<b>\$ 784,381</b>	<b>\$ 685,038</b>

**GENERAL FUND  
RESOURCE SUMMARY**

REVENUE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 BUDGET
<b>Police Fees &amp; Permits</b>				
Accident Reports	\$ 2,639	\$ 5,500	\$ 5,500	\$ 5,500
Alarm Permits	18,900	20,000	20,000	20,000
Solicitor Permits	2,802	1,500	1,500	1,500
Animal Control Fees & Registration	1,320	1,200	1,200	1,200
Finger Prints	505	250	330	250
School Resource Officer Reimbursement	167,145	248,562	248,562	266,271
Shady Shores Police Allocation	174,380	231,286	231,286	231,286
Shady Shores Vehicle Maintenance	7,706	-	1,624	-
	\$ 375,397	\$ 508,298	\$ 510,002	\$ 526,007
<b>Recreation Fees</b>				
Contract Programs	\$ 3,274	\$ 2,824	\$ 2,824	\$ 2,824
Special Events	14,526	15,000	15,000	15,000
Senior Trips/Events	1,423	1,400	1,400	1,400
Summer Camp	67,435	70,120	70,120	137,224
Administration Fees	3,510	4,000	4,000	5,000
Facility Rentals	38,228	40,000	45,000	45,000
Non-Residence Fees	1,030	1,200	1,440	1,950
Association Non Resident Fees	11,070	11,310	11,310	10,100
Participation Fees	10,710	10,970	10,970	9,540
Vendor Fees	5,445	2,550	4,000	4,000
Merchandise - Concessions	1,812	5,500	5,500	2,500
	\$ 158,463	\$ 164,874	\$ 171,564	\$ 234,538
<b>Fire Services</b>				
Fire Services - Lake Dallas	\$ 938,730	\$ 961,025	\$ 961,025	\$ 978,607
Fire Services - Hickory Creek	601,773	613,633	613,633	613,633
Fire Services - Shady Shores	301,104	308,292	308,292	313,952
EMS Services	546,404	650,000	650,000	650,000
EMS Supplemental Revenue	139,462	100,000	100,000	60,000
Denton County Agreement	52,592	46,000	46,000	57,143
Rescue Revenue	75,806	25,000	30,000	25,500
Fire Inspection Fees	14,032	8,000	11,500	10,000
Fire Department Reimbursement	71,066	-	78,844	-
Public Education Training	590	-	515	-
	\$ 2,741,558	\$ 2,711,950	\$ 2,799,809	\$ 2,708,835
<b>Grants</b>				
LCFD SAFER Grant	\$ -	\$ 58,883	\$ -	\$ 369,441
	\$ -	\$ 58,883	\$ -	\$ 369,441

**GENERAL FUND  
RESOURCE SUMMARY**

<b>REVENUE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 BUDGET</b>
<b>Interest Income</b>				
Investment Income	\$ 60,521	\$ 35,000	\$ 95,000	\$ 60,000
Interest Income	4,869	2,000	4,000	3,000
	<u>\$ 65,390</u>	<u>\$ 37,000</u>	<u>\$ 99,000</u>	<u>\$ 63,000</u>
<b>Miscellaneous</b>				
Festival Donations	\$ 12,950	\$ 11,750	-	-
Miscellaneous Income	24,130	25,000	25,000	25,500
Miscellaneous Police	67	2,500	2,500	2,550
Toll Tag Fee	5	-	15	-
NSF Fees	-	150	150	153
Credit Card Processing Fees	6,952	7,500	7,500	7,650
Purchasing Rebate Fee	10,343	20,000	10,000	10,000
LCMUA Contract Reimbursement	-	-	-	42,464
	<u>\$ 54,447</u>	<u>\$ 66,900</u>	<u>\$ 45,165</u>	<u>\$ 88,317</u>
<b>Transfers</b>				
Utility Fund Administrative Allocation	\$ 680,676	\$ 677,924	\$ 677,924	\$ 736,192
Drainage Fund Admin Allocation	34,679	50,534	50,534	62,314
Economic Development Admin Allocation	93,302	83,042	83,042	54,317
Transfer In - HOA Water Credits	101,673	101,673	101,673	101,673
	<u>\$ 910,330</u>	<u>\$ 913,173</u>	<u>\$ 913,173</u>	<u>\$ 954,496</u>
<b>TOTAL REVENUES</b>	<u>\$ 16,774,349</u>	<u>\$ 16,909,493</u>	<u>\$ 17,201,708</u>	<u>\$ 18,488,049</u>
Use of Fund Balance	-	1,063,824	429,499	1,073,432
<b>TOTAL RESOURCES</b>	<u>\$ 16,774,349</u>	<u>\$ 17,973,317</u>	<u>\$ 17,631,207</u>	<u>\$ 19,561,481</u>



**GENERAL FUND  
EXPENDITURE SUMMARY  
2018-19**

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
<b>ADMINISTRATIVE SERVICES</b>						
City Council	\$ 18,822	\$ 24,857	\$ 24,857	\$ 23,941	\$ -	\$ 23,941
City Administration	325,356	672,356	629,740	506,175	625,000	1,131,175
Legal	137,286	200,550	200,550	200,000	-	200,000
	<u>\$ 481,464</u>	<u>\$ 897,763</u>	<u>\$ 855,147</u>	<u>\$ 730,116</u>	<u>\$ 625,000</u>	<u>\$ 1,355,116</u>
<b>HUMAN RESOURCES</b>						
Human Resources	\$ 304,138	\$ 396,785	\$ 396,512	\$ 446,856	\$ -	\$ 446,856
	<u>\$ 304,138</u>	<u>\$ 396,785</u>	<u>\$ 396,512</u>	<u>\$ 446,856</u>	<u>\$ -</u>	<u>\$ 446,856</u>
<b>PUBLIC SAFETY</b>						
Police	\$ 3,746,159	\$ 4,351,261	\$ 4,150,697	\$ 4,390,886	\$ 60,000	\$ 4,450,886
Lake Cities Fire	5,494,361	5,971,141	5,953,228	5,868,256	834,133	6,702,389
	<u>\$ 9,240,520</u>	<u>\$ 10,322,402</u>	<u>\$ 10,103,925</u>	<u>\$ 10,259,142</u>	<u>\$ 894,133</u>	<u>\$ 11,153,275</u>
<b>PUBLIC WORKS</b>						
Streets	\$ 795,389	\$ 891,910	\$ 877,647	\$ 925,714	\$ -	\$ 925,714
Parks & Recreation	1,091,998	1,251,426	1,245,231	1,275,960	117,546	1,393,506
	<u>\$ 1,887,387</u>	<u>\$ 2,143,336</u>	<u>\$ 2,122,878</u>	<u>\$ 2,201,674</u>	<u>\$ 117,546</u>	<u>\$ 2,319,220</u>
<b>PLANNING &amp; DEVELOPMENT</b>						
Planning	\$ 547,733	\$ 600,395	\$ 591,265	\$ 632,984	\$ 434,929	\$ 1,067,913
Community Dev.	443,973	492,507	463,608	525,911	-	525,911
	<u>\$ 991,706</u>	<u>\$ 1,092,902</u>	<u>\$ 1,054,873</u>	<u>\$ 1,158,895</u>	<u>\$ 434,929</u>	<u>\$ 1,593,824</u>
<b>FINANCE SERVICES</b>						
Finance	\$ 867,677	\$ 991,781	\$ 984,974	\$ 1,052,655	\$ -	\$ 1,052,655
Municipal Court	384,331	406,970	391,520	421,911	-	421,911
Technology Services	735,716	895,702	895,702	689,648	100,000	789,648
General Services /City Hall	137,085	126,916	126,916	195,817	58,500	254,317
Public Safety Complex						
General Services	40,627	698,760	698,760	174,659	-	174,659
	<u>\$ 2,165,436</u>	<u>\$ 3,120,129</u>	<u>\$ 3,097,872</u>	<u>\$ 2,534,690</u>	<u>\$ 158,500</u>	<u>\$ 2,693,190</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 15,070,651</u>	<u>\$ 17,973,317</u>	<u>\$ 17,631,207</u>	<u>\$ 17,331,373</u>	<u>\$ 2,230,108</u>	<u>\$ 19,561,481</u>

The FY 2018-19 budget includes \$25,000 for demolition of the old Police building, \$600,000 for the Lynchburg Creek Watershed project grant match, \$58,500 for the City Hall camera system, \$100,000 for fiber from City Hall to the Public Safety Complex, \$325,000 for the UDC and Parks Master Plan, \$25,000 for Geo Institute Hazard Mitigation Implementation, \$84,929 to add a GIS analyst, \$82,000 for Public Safety radio upgrades, \$722,133 to add six firemen, uniforms and equipment, \$90,000 for Fire House Alerting System, \$40,000 for soccer netting, and \$77,546 for a summer camp expansion program which includes the addition of seasonal personnel.

**GENERAL FUND  
STAFFING SUMMARY  
2018-19**

<b>PERSONNEL Full Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
<b>ADMINISTRATIVE SERVICES</b>						
City Administration	3.00	3.00	3.00	3.00	-	3.00
	3.00	3.00	3.00	3.00	-	3.00
<b>HUMAN RESOURCES</b>						
Human Resources	3.00	3.00	4.00	4.00	-	4.00
	3.00	3.00	4.00	4.00	-	4.00
<b>PUBLIC SAFETY</b>						
Police	34.50	37.00	37.00	37.00	-	37.00
Lake Cities Fire Department	44.00	47.00	44.00	44.00	6.00	50.00
	78.50	84.00	81.00	81.00	6.00	87.00
<b>PUBLIC WORKS</b>						
Streets	7.00	7.00	7.00	7.00	-	7.00
Parks & Recreation	9.00	9.00	9.00	9.00	2.00	11.00
	16.00	16.00	16.00	16.00	2.00	18.00
<b>PLANNING &amp; DEVELOPMENT</b>						
Planning	5.00	5.00	5.00	5.00	1.00	6.00
Community Development	5.00	5.00	5.00	5.00	-	5.00
	10.00	10.00	10.00	10.00	1.00	11.00
<b>FINANCE SERVICES</b>						
Finance	7.50	7.50	6.50	6.50	-	6.50
Technology Services	5.00	5.00	5.00	5.00	-	5.00
Municipal Court	4.00	4.00	4.00	4.00	-	4.00
	16.50	16.50	15.50	15.50	-	15.50
<b>TOTAL</b>	<b>127.00</b>	<b>132.50</b>	<b>129.50</b>	<b>129.50</b>	<b>9.00</b>	<b>138.50</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes the addition of six firemen in the Fire department, a GIS analyst, and seasonal positions in the Parks department for summer camp program expansion.

## ADMINISTRATION

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### Accomplishments for FY 2017-18

- ✓ Manage open records requests within the Customer Relations Software System to streamline processing and correspondence with citizens.
- ✓ Obtained certification through the Texas Municipal Clerks Association.
- ✓ Coordinated with MuniCode to ensure ordinances are codified in a timely manner.
- ✓ Completed Community Wide Strategic Plan.

### Goals & Objectives for FY 2018-19

- ✓ Prepare an Infrastructure Asset Management Plan and incorporate into the CIP.
- ✓ Implementation of the Strategic Plan.
- ✓ TIF Analysis
- ✓ Negotiate Fire Agreements
- ✓ Pursue Lynchburg Creek grant funds.
- ✓ Issuance of bonds to fund Capital Improvement Program.
- ✓ Regional focus for Economic Development.

The City Manager is responsible for making recommendations to the City Council concerning policies and programs to ensure the efficient operation of all city services.

Administrative Services accounts for all expenditures relating to the City Manager, support staff, City Council and Legal.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$625,000 for the following:

- ✓ Lynchburg Creek Watershed Matching Grant - \$600,000
  - ✓ Demolition of Old Police Building - \$25,000
-

**ADMINISTRATION  
CITY COUNCIL (1001)**

**DIVISIONAL DESCRIPTION**

The City Council Division accounts for expenditures related to the City Council.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	713	5,000	5,000	5,782	-	5,782
Supplies	36	211	211	711	-	711
Utilities/Comm.	7,229	6,610	6,610	4,912	-	4,912
Vehicles/Fuel	-	-	-	-	-	-
Training	9,769	10,268	10,268	9,768	-	9,768
Capital Outlay	-	-	-	-	-	-
Transfers	1,075	2,768	2,768	2,768	-	2,768
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,822</b>	<b>\$ 24,857</b>	<b>\$ 24,857</b>	<b>\$ 23,941</b>	<b>\$ -</b>	<b>\$ 23,941</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

## ADMINISTRATION CITY ADMINISTRATION (1002)

### DIVISIONAL DESCRIPTION

The City Administration Division is committed to providing professional leadership and guidance in the implementation of City policies as established by the City Council. The Division is also committed to providing and ensuring that all divisions provide excellent customer service to our community. The Division encourages employee development and job satisfaction by providing a challenging and pleasurable work environment.

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ 218,950	\$ 396,925	\$ 352,925	\$ 378,571	\$ -	\$ 378,571
Professional Fees	50,716	38,232	40,668	25,681	-	25,681
Maint. & Operations	36,173	132,712	132,819	85,074	25,000	110,074
Supplies	2,489	2,728	2,728	1,563	-	1,563
Utilities/Comm	7,255	6,770	5,611	3,245	-	3,245
Vehicle & Fuel	1,015	2,000	2,000	2,000	-	2,000
Training	6,347	5,485	5,485	7,537	-	7,537
Capital Outlay	-	85,000	85,000	-	600,000	600,000
Transfers	2,410	2,504	2,504	2,504	-	2,504
<b>TOTAL EXPENDITURES</b>	<b>\$ 325,356</b>	<b>\$ 672,356</b>	<b>\$ 629,740</b>	<b>\$ 506,175</b>	<b>\$ 625,000</b>	<b>\$ 1,131,175</b>

FTE (Full-Time Equivalents)	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 CHANGES	2018-19 BUDGET
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	1.00	1.00	1.00	1.00	-	1.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$25,000 for the demolition of the old Police building and \$600,000 for the Lynchburg Creek Watershed project grant match. The Storm Drainage Fund includes \$400,000 for a total grant match of \$1,000,000.

**ADMINISTRATION  
LEGAL (1003)**

**DIVISIONAL DESCRIPTION**

The Legal Division 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. The City contracts for outside legal services.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	-	\$ -	\$ -	\$ -
Professional Fees	137,286	200,550	200,550	200,000	-	200,000
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 137,286</b>	<b>\$ 200,550</b>	<b>\$ 200,550</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

## HUMAN RESOURCES

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### Accomplishments for FY 2017-18

- ✓ Incorporated the Requisite Organization Principles in the Employee Selection process.
- ✓ Facilitated ICMA Supervisory Courses.
- ✓ Formed a Wellness Team to Create and Promote Wellness Initiatives for Employee's Wellbeing.
- ✓ Implemented the Time Record Keeping Software (Incode - ExecuTime).
- ✓ Implement an Employee Recognition Program.

### Goals & Objectives for FY 2018-19

- ✓ Continue deployment of the Requisite Organization Principles.
- ✓ Examine Salary and Benefits competitiveness.
- ✓ Continue to Promote and Engage Employees in Wellness Initiatives.
- ✓ Employee Culture Survey

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

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### *New Program Funding*

The FY 2018-19 Budget does not include new program funding.

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**HUMAN RESOURCES  
HUMAN RESOURCES (1101)**

**DIVISIONAL DESCRIPTION**

The mission of the Human Resources Division is to provide quality service to our internal and external customers. The Division 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.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 275,938	\$ 345,455	\$ 345,455	\$ 395,416	\$ -	\$ 395,416
Professional Fees	5,377	5,562	5,562	5,707	-	5,707
Maint. & Operations	9,280	29,666	29,666	25,847	-	25,847
Supplies	1,509	2,807	2,807	3,229	-	3,229
Utilities/Comm.	4,409	3,602	4,530	1,689	-	1,689
Vehicle & Fuel	-	-	-	-	-	-
Training	5,902	6,981	4,500	12,256	-	12,256
Capital Outlay	-	-	1,280	-	-	-
Transfers	1,723	2,712	2,712	2,712	-	2,712
<b>TOTAL EXPENDITURES</b>	<b>\$ 304,138</b>	<b>\$ 396,785</b>	<b>\$ 396,512</b>	<b>\$ 446,856</b>	<b>\$ -</b>	<b>\$ 446,856</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	2.00	2.00	3.00	3.00	-	3.00
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

**NEW PROGRAM FUNDING**

The FY 2017-18 budget included the transfer of the payroll function from Finance, which included the transfer of one professional position.

There is no new program funding for FY 2018-19.

## POLICE SERVICES

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### Accomplishments for FY 2017-18

- ✓ Continued emphasis on professional development and supervisory training. In total, nine (9) supervisors received approximately 360 hours of training during the 2017-18 FY.
- ✓ Continued community engagement initiatives through participation in National Night Out and by hosting CSI Camp. The CSI Camp graduated 22 students.
- ✓ Increased minimum patrol staffing by two (2) to improve response time, officer safety and overall presence in the community.
- ✓ Successful completion and transition into new Public Safety Complex.
- ✓ Continued advanced and executive level leadership training for supervisors and command staff.

### Goal & Objectives for FY 2018-19

- ✓ Increase sworn personnel and civilian personnel staffing to match the growing needs of our community.
- ✓ Improve health and well-being of officers through proper nutrition and training programs in collaboration with city wellness initiatives.
- ✓ Continue expanded community engagement initiatives (Citizens Police Academy, CSI: Camp, VIPS program).
- ✓ Expand the Department's in-house training to become a training provider through TCOLE.
- ✓ Earn Re-recognition status through the Texas Police Chief's Association's Best Practices Program (2019-2023).

The Corinth Police Department is committed to excellence in service through innovating 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.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$60,000 for the following:

- ✓ Radio Upgrades - \$60,000
-

**PUBLIC SAFETY  
POLICE (2200)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 3,110,828	\$ 3,726,530	\$ 3,526,530	\$ 3,794,345	\$ -	\$ 3,794,345
Professional Fees	167,361	160,932	160,932	173,250	-	173,250
Maint. & Operations	56,593	74,398	74,277	65,436	-	65,436
Supplies	63,559	83,091	83,091	81,662	-	81,662
Utilities/Comm.	87,552	71,793	71,350	37,075	-	37,075
Vehicle & Fuel	156,635	138,877	138,877	142,045	-	142,045
Training	20,705	27,798	27,798	42,153	-	42,153
Capital Outlay	10,976	20,337	20,337	-	-	-
Transfers	71,950	47,505	47,505	54,920	60,000	114,920
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,746,159</b>	<b>\$ 4,351,261</b>	<b>\$ 4,150,697</b>	<b>\$ 4,390,886</b>	<b>\$ 60,000</b>	<b>\$ 4,450,886</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	2.00	2.00	2.00	2.00	-	2.00
Professional	-	-	-	-	-	-
Office/Technical	3.00	3.00	3.00	3.00	-	3.00
Sworn/Civil Service	28.00	30.00	30.00	30.00	-	30.00
Service/Maintenance	1.50	2.00	2.00	2.00	-	2.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>34.50</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>-</b>	<b>37.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$60,000 transferred to the General Capital Fund for radio upgrades.

## FIRE SERVICES

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### Accomplishments for FY 2017-18

- ✓ Updated Standard Operating Procedures/Guidelines.
- ✓ Conducted ISO evaluation.
- ✓ Completed construction of Public Safety Complex and Fire House No. 3.
- ✓ Applied for Federal grants.
- ✓ Updated the International Fire Codes.
- ✓ High School Fire Academy graduated class #1 and began its second class.

### Goals & Objectives for FY 2018-19

- ✓ Work with Public Works for infrastructure improvements to the Fire Training Field.
- ✓ Implementation of Master Plan for the Fire Training Field.
- ✓ Command level training for Fire Captains.
- ✓ Begin Fire Prevention Program for senior citizens.
- ✓ Open Fire House No. 3.
- ✓ Update Emergency Response and Mitigation Plan.

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

We'll Be There – Ready to respond, compassionate in our care, and safe in our work.

The department operates under the core values of: Loyalty, Respect and Courage

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$834,133 for the following:

- ✓ Six Firemen, Uniforms & Equipment - \$722,133
  - ✓ Radio Upgrades - \$22,000
  - ✓ Fire House Alerting System - \$90,000
-

**PUBLIC SAFETY  
FIRE (2300)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 4,478,436	\$ 4,774,030	\$ 4,735,030	\$ 4,776,413	\$ 627,640	\$ 5,404,053
Professional Fees	125,590	162,083	161,383	149,257	-	149,257
Maint. & Operations	94,689	79,636	79,516	98,495	-	98,495
Supplies	220,384	207,664	207,626	219,573	32,081	251,654
Utilities/Comm.	111,257	107,004	105,414	101,016	-	101,016
Vehicle & Fuel	132,450	116,432	114,732	126,171	-	126,171
Training	22,870	32,767	32,767	28,191	-	28,191
Capital Outlay	25,390	4,765	30,000		62,412	62,412
Transfers	283,295	486,760	486,760	369,140	112,000	481,140
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,494,361</b>	<b>\$ 5,971,141</b>	<b>\$ 5,953,228</b>	<b>\$ 5,868,256</b>	<b>\$ 834,133</b>	<b>\$ 6,702,389</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	4.00	4.00	4.00	4.00	-	4.00
Professional	-	-	-	-	-	-
Office/Technical	1.00	1.00	1.00	1.00	-	1.00
Sworn/Civil Service	39.00	42.00	39.00	39.00	6.00	45.00
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>44.00</b>	<b>47.00</b>	<b>44.00</b>	<b>44.00</b>	<b>6.00</b>	<b>50.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$722,133 for the addition of six firemen to be hired through a SAFER grant and associated uniforms and equipment, \$22,000 transferred to the General Capital Fund for radio upgrades and \$90,000 transferred to the General Capital Fund for the Fire House Alerting System.

## PUBLIC WORKS & PARKS MAINTENANCE SERVICES

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### Accomplishments for FY 2017-18

- ✓ Identified and repaired sidewalks which pose a risk (trip hazard) to pedestrians.
- ✓ Implemented a three-year road striping program.
- ✓ Renewed all Sports Association contracts.
- ✓ Renewed R.O.W. and parks mowing contracts.
- ✓ Public Works facility remodel design.
- ✓ Green Ribbon project with TXDOT for FM2181 and FM2499.
- ✓ Completed IPWEA Asset Management training program.
- ✓ Entered into agreement with PSD to perform an Asset Management Program for Corinth.
- ✓ Achieved APWA Accreditation.
- ✓ Recognized as a member of the Mayors Monarch Pledge.
- ✓ Developed & Implemented Water Conservation Incentive Program.

### Goals & Objectives for FY 2018-19

- ✓ Continue making major and minor street repairs.
- ✓ Continue to Identify and repair sidewalks which pose a risk (trip hazard) to pedestrians.
- ✓ Continue with the three-year road striping program.
- ✓ Public Works Facility remodel construction.
- ✓ Become accredited Tree City USA member.
- ✓ Complete City-wide asset management.
- ✓ APWA Accreditation Promotion.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$117,546 for the following:

- ✓ Soccer netting - \$40,000
  - ✓ Expanded Summer Camp Program and Seasonal Positions - \$77,546
- 

Streets and Parks and Recreation are divisions of the Public Works Department. The Department has multi-faceted missions comprised of the following: Maintain the City Transportation System through proactive maintenance, preserve and enhance the City's quality of life through recreational programs for adults and children, landscaping and park amenities in the community's public open spaces

**PUBLIC WORKS  
STREETS (4800)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 420,977	\$ 463,623	\$ 463,491	\$ 491,569	\$ -	\$ 491,569
Professional Fees	38,051	43,854	43,854	43,435	-	43,435
Maint. & Operations	11,285	71,279	57,148	94,686	-	94,686
Supplies	26,719	20,795	20,795	26,392	-	26,392
Utilities/Comm.	168,066	153,140	153,140	153,216	-	153,216
Vehicle & Fuel	26,381	25,390	25,390	24,000	-	24,000
Training	2,161	701	701	4,161	-	4,161
Capital Outlay	-	20,000	20,000	-	-	-
Transfers	101,749	93,128	93,128	88,255	-	88,255
<b>TOTAL EXPENDITURES</b>	<b>\$ 795,389</b>	<b>\$ 891,910</b>	<b>\$ 877,647</b>	<b>\$ 925,714</b>	<b>\$ -</b>	<b>\$ 925,714</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	-	-	-	-	-	-
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	6.00	6.00	6.00	6.00	-	6.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

**PUBLIC WORKS  
PARKS & RECREATION (5600)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 441,223	\$ 469,948	\$ 461,948	\$ 492,243	\$ 45,050	\$ 537,293
Professional Fees	231,491	274,636	276,396	259,483	-	259,483
Maint. & Operations	75,081	89,671	89,671	109,336	32,096	141,432
Supplies	28,991	57,017	57,017	60,768	400	61,168
Utilities/Comm.	134,362	125,705	126,680	121,593	-	121,593
Vehicle & Fuel	38,571	23,512	23,512	31,800	-	31,800
Training	3,267	4,450	3,520	16,775	-	16,775
Capital Outlay	-	-	-	-	40,000	40,000
Transfers	139,011	206,487	206,487	183,962	-	183,962
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,091,998</b>	<b>\$ 1,251,426</b>	<b>\$ 1,245,231</b>	<b>\$ 1,275,960</b>	<b>\$ 117,546</b>	<b>\$ 1,393,506</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management		-	-	-	-	-
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	6.00	6.00	6.00	6.00	-	6.00
Seasonal/Part-Time	2.00	2.00	2.00	2.00	2.00	4.00
<b>TOTAL</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>2.00</b>	<b>11.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$40,000 for soccer netting, and \$77,546 for a summer camp expansion program which includes the addition of seasonal personnel.



## PLANNING & DEVELOPMENT SERVICES

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### Accomplishments for FY 2017-18

- ✓ Continued implementation of the Zucker report.
- ✓ Revised Future Land Use assumptions for the Impact Fees and Utility Master Plans.
- ✓ Implemented community monument signage at some key intersections and at City Hall and initiated wayfinding sign considerations
- ✓ Adopted 2015 Building Codes.
- ✓ Adopted Irrigation Ordinance.
- ✓ Amended UDC to regulate Photovoltaic Systems (Solar Panel Systems)
- ✓ Adopted a Right of Way Management Ordinance
- ✓ Amended Landscape Regulations in the UDC to with a recommended plant list associated with the USDA Hardiness Zone 7b.
- ✓ Amend UDC Site Plan Regulations to allow administrative approval to provide improved service in development.

### Goals & Objectives for FY 2018-19

- ✓ Adopt 2018 International Codes (ICC).
- ✓ Initiate a Comprehensive Plan Amendment after Completion of the Strategic Plan.
- ✓ GIS – Create a Street Repair App and Tree Inventory App
- ✓ GIS – Reconfigure ArcGIS Server and Upgrade to 10.6
- ✓ GIS – Pumpkin Palooza Public Facing Maps
- ✓ Adopt Irrigation Ordinance.
- ✓ GIS – Redo Storm Sewer Maintenance in Portal.
- ✓ Pursue grant funding for Lynchburg Creek mitigation.

The Department provides professional services in the areas of short and long-range planning, and encourages the development of safe, accessible, and attractive properties that enhance property values within the City of Corinth.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$434,929 for the following:

- ✓ UDC & Parks Master Plan - \$325,000
  - ✓ GIS Analyst - \$84,929
  - ✓ Geo Institute Hazard Mitigation Implementation - \$25,000
-

**PLANNING & DEVELOPMENT  
PLANNING (1400)**

**DIVISIONAL DESCRIPTION**

The mission of the Planning Division 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.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 482,278	\$ 515,914	\$ 508,914	\$ 525,098	\$ 84,929	\$ 610,027
Professional Fees	20,757	15,917	15,617	36,234	-	36,234
Maint. & Operations	11,696	18,132	18,132	29,063	-	29,063
Supplies	4,923	2,802	2,802	3,620	-	3,620
Utilities/Comm	10,606	8,856	8,856	4,645	-	4,645
Vehicle & Fuel	123	881	881	1,500	-	1,500
Training	11,888	14,745	12,915	22,175	-	22,175
Capital Outlay	-	15,500	15,500	-	350,000	350,000
Transfers	5,462	7,648	7,648	10,649	-	10,649
<b>TOTAL EXPENDITURES</b>	<b>\$ 547,733</b>	<b>\$ 600,395</b>	<b>\$ 591,265</b>	<b>\$ 632,984</b>	<b>\$ 434,929</b>	<b>\$ 1,067,913</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	4.00	4.00	4.00	4.00	1.00	5.00
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>1.00</b>	<b>6.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$84,929 for the addition of a GIS analyst, \$25,000 for Geo Institute Hazard Mitigation Implementation, and \$325,000 for the UDC & Parks Master Plan.

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

**DIVISIONAL DESCRIPTION**

The mission of the Community 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.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 215,720	\$ 365,079	\$ 335,679	\$ 399,893	\$ -	\$ 399,893
Professional Fees	88,537	52,320	52,320	51,940	-	51,940
Maint. & Operations	13,171	34,790	34,790	32,718	-	32,718
Supplies	1,317	3,671	3,671	3,778	-	3,778
Utilities/Comm.	9,629	8,780	8,670	4,335	-	4,335
Vehicle & Fuel	3,566	4,246	4,857	3,900	-	3,900
Training	624	7,209	7,209	9,090	-	9,090
Capital Outlay	-	4,200	4,200	-	-	-
Transfers	111,410	12,212	12,212	20,257	-	20,257
<b>TOTAL EXPENDITURES</b>	<b>\$ 443,973</b>	<b>\$ 492,507</b>	<b>\$ 463,608</b>	<b>\$ 525,911</b>	<b>\$ -</b>	<b>\$ 525,911</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	-	-	-
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	1.00	1.00	1.00	1.00	-	1.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	3.00	3.00	3.00	3.00	-	3.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.



## FINANCE & STRATEGIC SERVICES

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### Accomplishments for FY 2017-18

- ✓ Implemented an internal paperless payment processing system.
- ✓ Received Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting.
- ✓ Implemented new Vehicle Replacement Program.
- ✓ Installed new phone system for all city facilities  
Replaced all city printers with a leased model
- ✓ Completed scanning of all Planning files into Laserfiche
- ✓ Implemented fiber connection to City of Denton via Denton County.
- ✓ Coordinated the installation of new HVAC unit at City Hall.
- ✓ Completed Communication Strategic Plan.
- ✓ Implemented a Water Conservation Incentive Program.

### Goal & Objectives for 2018-19

- ✓ Continue to receive the GFOA awards for the Distinguished Budget Presentation Award and Certificate of Achievement for Excellence in Financial Reporting.
- ✓ Upgrade existing Incode ERP system to version 10 for increased functionality and efficiency.
- ✓ Initiate program through customer portal to enable customers to access and print their billing statements.
- ✓ Install new IP camera system in City Hall
- ✓ Implement Laserfiche Forms for other departments (Police, HR, Public Works, etc.)
- ✓ Expand participation in the Water Conservation Incentive program.

The Finance & Administrative Services Department mission is to optimally manage the City's resources through its budgeting, purchasing, management analysis and financial reporting. The department is comprised of Accounting, Budgeting, Purchasing, Communications & Special Events, Technology Services, and Municipal Court.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$158,500 for the following:

- ✓ City Hall Camera System - \$58,500
  - ✓ Fiber from City Hall to the Public Safety Complex - \$100,000
-

**FINANCE & STRATEGIC SERVICES  
FINANCE (1100)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 685,441	\$ 704,329	\$ 697,522	\$ 698,266	\$ -	\$ 698,266
Professional Fees	113,523	120,014	120,014	134,528	-	134,528
Maint. & Operations	13,313	128,914	128,914	193,349	-	193,349
Supplies	13,106	6,917	6,917	4,526	-	4,526
Utilities/Comm.	11,744	8,947	8,947	3,189	-	3,189
Vehicle & Fuel	-	-	-	-	-	-
Training	5,454	14,288	14,288	12,026	-	12,026
Capital Outlay	19,775	1,000	1,000	-	-	-
Transfers	5,320	7,372	7,372	6,771	-	6,771
<b>TOTAL EXPENDITURES</b>	<b>\$ 867,677</b>	<b>\$ 991,781</b>	<b>\$ 984,974</b>	<b>\$ 1,052,655</b>	<b>\$ -</b>	<b>\$ 1,052,655</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	5.00	5.00	5.00	5.00	-	5.00
Office/Technical	1.50	1.50	0.50	0.50	-	0.50
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>7.50</b>	<b>7.50</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>6.50</b>

**NEW PROGRAM FUNDING**

The FY 2017-18 budget included the transfer of the payroll function to Human Resources, which included the transfer of one professional position.

There is no new program funding for FY 2018-19. However, the communication expenditures were transferred from City Administration to the Finance budget.

**FINANCE & STRATEGIC SERVICES  
MUNICIPAL COURT (1500)**

**DIVISIONAL DESCRIPTION**

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

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 238,530	\$ 255,164	\$ 240,164	\$ 264,887	\$ -	\$ 264,887
Professional Fees	70,645	126,321	126,321	144,124	-	144,124
Maint. & Operations	8,227	5,891	5,775	4,819	-	4,819
Supplies	4,768	6,010	6,010	643	-	643
Utilities/Comm.	8,330	6,337	6,500	2,956	-	2,956
Vehicle & Fuel	-	-	-	-	-	-
Training	1,546	3,923	3,426	4,482	-	4,482
Capital Outlay	48,598	3,324	3,324	-	-	-
Transfers	3,687	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 384,331</b>	<b>\$ 406,970</b>	<b>\$ 391,520</b>	<b>\$ 421,911</b>	<b>\$ -</b>	<b>\$ 421,911</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	-	-	-
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	3.00	3.00	3.00	3.00	-	3.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

**FINANCE & STRATEGIC SERVICES  
TECHNOLOGY SERVICES (1102)**

**DIVISIONAL DESCRIPTION**

The Technology Services Division 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.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 426,505	\$ 442,830	\$ 442,830	\$ 457,524	\$ -	\$ 457,524
Professional Fees	9,618	6,606	6,606	7,571	-	7,571
Maint. & Operations	223,457	142,333	142,333	156,650	-	156,650
Supplies	16,879	20,885	20,885	28,461	-	28,461
Utilities/Comm.	12,129	11,327	11,327	5,447	-	5,447
Vehicles/Fuel	1,859	2,330	2,330	2,200	-	2,200
Training	5,085	6,363	6,363	8,013	-	8,013
Capital Outlay	34,406	192,905	192,905	-	100,000	100,000
Transfers	5,778	70,123	70,123	23,782	-	23,782
<b>TOTAL EXPENDITURES</b>	<b>\$ 735,716</b>	<b>\$ 895,702</b>	<b>\$ 895,702</b>	<b>\$ 689,648</b>	<b>\$ 100,000</b>	<b>\$ 789,648</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	2.00	2.00	2.00	2.00	-	2.00
Office/Technical	2.00	2.00	2.00	2.00	-	2.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$100,000 for Fiber from City Hall to the Public Safety Complex.

**FINANCE & STRATEGIC SERVICES  
GENERAL SERVICES/CITY HALL (1004)**

**DIVISIONAL DESCRIPTION**

The mission of the City Hall Division is to ensure the 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.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	23,004	30,001	30,001	51,823	-	51,823
Maint. & Operations	46,947	37,737	37,737	37,678	4,500	42,178
Supplies	5,209	7,054	7,054	8,919	-	8,919
Utilities/Comm.	61,926	52,074	52,074	97,347	-	97,347
Vehicle & Fuel	-	50	50	50	-	50
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	54,000	54,000
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 137,085</b>	<b>\$ 126,916</b>	<b>\$ 126,916</b>	<b>\$ 195,817</b>	<b>\$ 58,500</b>	<b>\$ 254,317</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$58,500 to replace the City Hall camera system.

**FINANCE & STRATEGIC SERVICES  
PUBLIC SAFETY GENERAL SERVICES (2000)**

**DIVISIONAL DESCRIPTION**

The Public Safety division is used to account for expenditures related to the new shared Public Safety facility.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	3,939	122,317	122,317	48,018	-	48,018
Maint. & Operations	-	9,572	9,572	30,720	-	30,720
Supplies	-	4,535	4,535	4,379	-	4,379
Utilities/Comm.	36,688	66,286	66,286	91,492	-	91,492
Vehicle & Fuel	-	50	50	50	-	50
Training	-	-	-	-	-	-
Capital Outlay	-	496,000	496,000	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,627</b>	<b>\$ 698,760</b>	<b>\$ 698,760</b>	<b>\$ 174,659</b>	<b>\$ -</b>	<b>\$ 174,659</b>

**NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.



## 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

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.

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). The City will maintain procedures to comply with arbitrage rebate and other federal requirements.

Rating Agency Communication. The City staff will seek to maintain and improve the current bond rating so the borrowing costs are reduced to a minimum and 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.

Debt Limit. The State of Texas limits the ad valorem tax rate to \$2.50 per \$100

valuation. Corinth's proposed tax rate of \$.53000 per \$100 valuation falls well below this limit. The FY 2018-19 maintenance and operations tax rate is \$0.42711, and the interest and sinking tax rate is \$0.10289.

Bond Ratings. Corinth's bonds currently have the following ratings: Moody's "Aa2"; Standard & Poor's "AA".

### Major Expenditure Summary

The City's total debt obligation for FY 2018-19 will total \$42,474,566. Of the total outstanding debt \$30,209,434 is General Fund (tax supported) debt, \$8,660,185 is Water/Wastewater debt and \$1,487,692 is Storm Drainage Debt.

Obligations to be paid out of the debt service fund total \$2,220,358 (including Fees) leaving a projected fund balance of \$248,265.

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### *New Program Funding*

The FY 2018-19 Budget includes no new program funding.

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**SUMMARY OF RESOURCES & EXPENDITURES  
DEBT SERVICE FUND  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Ad Valorem Taxes	\$ 2,537,112	\$ 2,127,417	\$ 2,144,893	\$ 2,221,685	\$ -	\$ 2,221,685
Interest Income	5,081	-	8,000	-	-	-
Miscellaneous Income	17	-	-	-	-	-
Bond Proceeds	7,628,943	-	2,916	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,171,153</b>	<b>\$ 2,127,417</b>	<b>\$ 2,155,809</b>	<b>\$ 2,221,685</b>	<b>\$ -</b>	<b>\$ 2,221,685</b>
Use of Fund Balance	-	172,135	143,743	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 10,171,153</b>	<b>\$ 2,299,552</b>	<b>\$ 2,299,552</b>	<b>\$ 2,221,685</b>	<b>\$ -</b>	<b>\$ 2,221,685</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Debt Service	\$ 10,031,592	\$ 2,289,552	\$ 2,289,552	\$ 2,210,358	\$ -	\$ 2,210,358
Paying Agent Fees	96,134	10,000	10,000	10,000	-	10,000
Refund of PY Revenue	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,127,726</b>	<b>\$ 2,299,552</b>	<b>\$ 2,299,552</b>	<b>\$ 2,220,358</b>	<b>\$ -</b>	<b>\$ 2,220,358</b>

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION  
2018-19 BUDGET**

Assessed Valuation for 2017		\$	1,952,654,794
Gain/(Loss) in Value			206,626,489
Net Assessed Valuation for 2018		<b>\$</b>	<b>2,159,281,283</b>

**GENERAL FUND:**

Tax Rate Per \$100 valuation		x	0.42711
			9,222,506
Estimated Collections		x	100.00%
<b>TOTAL REVENUE</b>			<b>\$ 9,222,506</b>

**GENERAL DEBT SERVICE FUND:**

Tax Rate Per \$100 valuation		x	0.10289
			2,221,685
Estimated Collections		x	100.00%
<b>TOTAL REVENUE</b>			<b>\$ 2,221,685</b>

DISTRIBUTION	2017-18 BUDGET	2018-19 BUDGET	2018-19 BUDGET REVENUE	PERCENT
General Fund	\$ 0.42791	\$ 0.42711	\$ 9,222,506	80.59%
General Debt Service Fund	0.10895	0.10289	2,221,685	19.41%
<b>TOTAL</b>	<b>\$ 0.53686</b>	<b>\$ 0.53000</b>	<b>\$ 11,444,191</b>	<b>100.00%</b>

**GENERAL LONG-TERM DEBT  
2018-19 BUDGET**

Issue	Interest Rate	Issue Date	Final Maturity	Original Amount of Issue	Gross Amount outstanding at 9/30/18	Final Payment Date
<b>2010 Certificates of Obligation</b> Proceeds to be used to (i) purchase replacement vehicles and equipment for the Fire department, and (ii) pay costs associated with the issuance of the bonds.	3.43 to 3.84	05-14-2010	02-15-2020	\$ 1,500,000	\$ 140,000	02-15-2020
<b>2016 Certificates of Obligation</b> Proceeds to be used for (i) constructing and improving streets, roads, alleys and sidewalks and related utility relocation, drainage, signalization, landscaping, lighting and signage; (ii) constructing and equipping improvements and renovations to City Hall; (iii) acquiring, improving and equipping a public safety facility for the police and fire departments; (iv) constructing and equipping a new fire station and improvements to existing fire stations; (v) constructing, acquiring, installing and equipping addition, extensions and improvements to the City's waterworks and sewer system; and (vi) paying legal, fiscal and engineering fees in connection with such projects and to pay costs of issuance of the Certificates.	2.00 to 5.00	05/15/2016	02/15/2036	\$ 13,275,000	\$ 13,275,000	02/15/2036
<b>2016 General Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt in order to lower the overall debt service requirements of the City, and (ii) to pay the costs associated with the issuance of the bonds.	2.00	5/15/2016	02-15-2020	\$ 1,510,000	\$ 1,130,000	02-15-2020
<b>2017 General Obligation/Certificates of Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt for debt service savings, and (ii) to pay the costs associated with the issuance of the bonds.	2.00 to 5.00	8/15/2017	02-15-2027	\$ 14,240,000	\$ 12,335,000	02-15-2027
<b>2017 Certificates of Obligation</b> Proceeds from the sale of the Certificates will be used for (i) constructing and improving streets, roads, alleys and sidewalks, and related utility relocation, drainage, signalization, landscaping, lighting and signage; (ii) acquiring, improving and equipping a public safety facility for the police and fire departments; (iii) constructing and equipping a new fire station and improvements to existing fire stations; (iv) constructing and equipping renovations and improvement to the existing public works department facility, including drainage improvement, and constructing and equipping a storage facility for the public works department; (v) paying legal, fiscal and engineering fees in connection with such projects.	2.00 to 3.375	08-15-2017	02-15-2037	\$ 4,855,000	\$ 4,855,000	02-15-2037
				<b>\$ 35,380,000</b>	<b>\$ 31,735,000</b>	

**GENERAL DEBT SERVICE REQUIREMENTS  
2018-19 BUDGET**

		<b>General Fund (Tax Supported)</b>		
		Principal & Interest Requirements for 2017-18		
Issue		Principal	Interest	Total
2010	Certificates of Obligation	\$ 70,000	\$ 4,217	\$ 74,217
2016	Certificates of Obligation	-	507,235	507,235
2016	General Obligation Refunding	417,300	13,455	430,755
2017	General Obligation/Certificates of Obligation Refunding	787,497	269,414	1,056,911
2017	Certificates of Obligation	20,731	120,509	141,240
		<b>\$ 1,295,528</b>	<b>\$ 914,830</b>	<b>\$ 2,210,358</b>

		<b>Water/Wastewater</b>		
		Principal & Interest Requirements for 2017-18		
Issue		Principal	Interest	Total
2016	General Obligation Refunding	\$ 117,700	\$ 3,795	\$ 121,495
2016	Certificates of Obligation	-	55,065	55,065
2017	General Obligation/Certificates of Obligation Refunding	727,402	248,853	976,255
2017	Certificates of Obligation	9,269	53,879	63,148
		<b>\$ 854,371</b>	<b>\$ 361,592</b>	<b>\$ 1,215,963</b>

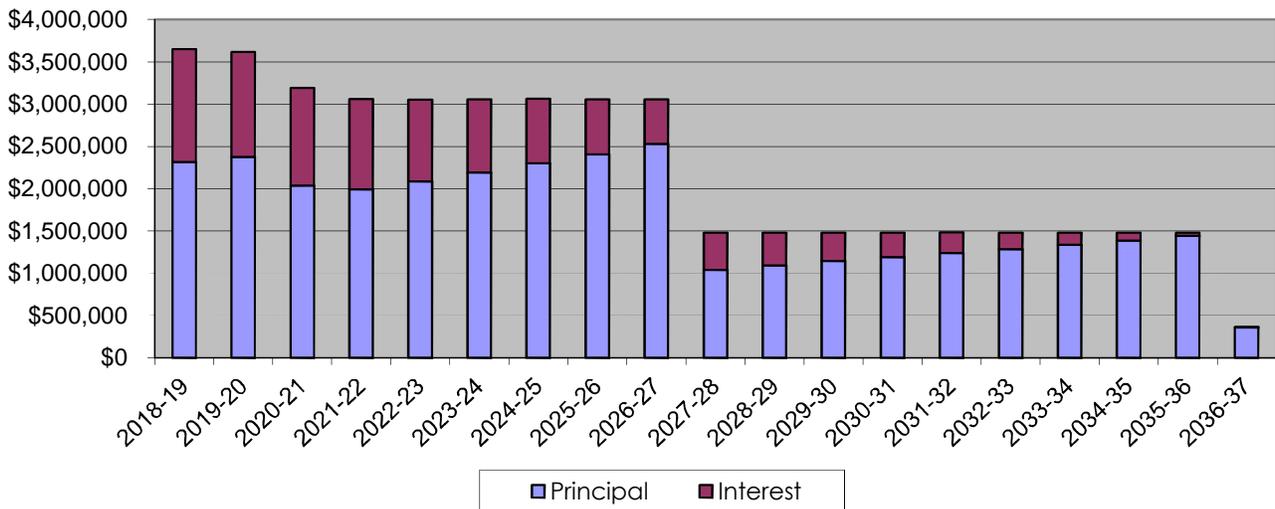
		<b>Storm Drainage</b>		
		Principal & Interest Requirements for 2017-18		
Issue		Principal	Interest	Total
2017	General Obligation/Certificates of Obligation Refunding	\$ 165,101	\$ 56,484	\$ 221,585
		<b>\$ 165,101</b>	<b>\$ 56,484</b>	<b>\$ 221,585</b>

<b>GRAND TOTAL</b>	<b>\$ 2,315,000</b>	<b>\$ 1,332,906</b>	<b>\$ 3,647,906</b>
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**GENERAL LONG-TERM DEBT  
PRINCIPAL & INTEREST REQUIREMENTS  
AS OF OCTOBER 1, 2018**

Year	General Debt Principal	General Debt Interest	Total General Debt	Water/Wastewater Debt	Drainage Debt	General Fund (Tax Supported) Debt
2018-19	2,315,000	1,332,905	3,647,905	1,215,962	221,585	2,210,358
2019-20	2,375,000	1,241,180	3,616,180	1,051,438	168,774	2,395,968
2020-21	2,035,000	1,157,088	3,192,088	963,334	168,074	2,060,680
2021-22	1,990,000	1,066,988	3,056,988	904,708	154,647	1,997,633
2022-23	2,085,000	967,237	3,052,237	903,084	154,525	1,994,628
2023-24	2,190,000	865,763	3,055,763	905,526	155,065	1,995,172
2024-25	2,300,000	762,362	3,062,362	907,011	155,261	2,000,090
2025-26	2,405,000	649,262	3,054,262	903,907	154,635	1,995,720
2026-27	2,530,000	525,887	3,055,887	905,215	155,126	1,995,546
2027-28	1,040,000	437,988	1,477,988	-	-	1,255,488
2028-29	1,090,000	387,488	1,477,488	-	-	1,255,248
2029-30	1,145,000	335,912	1,480,912	-	-	1,258,327
2030-31	1,190,000	287,888	1,477,888	-	-	1,255,356
2031-32	1,240,000	242,338	1,482,338	-	-	1,259,190
2032-33	1,285,000	194,788	1,479,788	-	-	1,256,816
2033-34	1,335,000	145,230	1,480,230	-	-	1,257,250
2034-35	1,385,000	93,550	1,478,550	-	-	1,255,877
2035-36	1,440,000	39,638	1,479,638	-	-	1,257,114
2036-37	360,000	6,074	366,074	-	-	252,973
<b>TOTAL</b>	<b>\$ 31,735,000</b>	<b>\$ 10,739,566</b>	<b>\$ 42,474,566</b>	<b>\$ 8,660,185</b>	<b>\$ 1,487,692</b>	<b>\$ 30,209,434</b>

**2017-2036 GENERAL DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS**



## Utility Fund

The Utility Fund is the fund used to account for water, wastewater and garbage collection and billing services for the residents of the City of Corinth. The Utility Fund is also charged with maintaining City infrastructure critical to the delivery of utility services. Accrual based accounting is used for the Utility Fund; with depreciation expenses not being included as budgeted expenditures. The City of Corinth's Utility Fund is financed and operated in a manner like a private business enterprise, where costs of providing the services to the public are financed primarily through user fees. 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. Total revenues for FY 2018-19 have been projected at \$12,919,945.

A water/wastewater rate study was completed in July 2017 to determine the water and wastewater rates necessary to cover operating and capital expenses. As a result, the City Council adopted a one-year fixed rate structure. A utility rate review in January 2019 will be necessary to incorporate the projects on the capital improvement program and to better align the water and wastewater rates. FY 2018-19 water revenues are projected to total \$7,952,259 which is \$193,956 or 2.50% higher than the prior budget. The current year estimate for water charges is \$495,076 above the current year budget due to a dry and hot spring season.

Residential wastewater treatment charges are determined by a winter average process from November through February that takes the lowest three winter months of water consumption to determine a baseline wastewater treatment demand. The winter weather, when wet, drives lower wastewater charges for the year, when dry, it drives higher charges. The FY 2018-19 wastewater revenue is budgeted at \$3,451,289 which is \$163,080 or 5% more than the prior year budget.

### Major Expenditure Summary

Total Expenditures for the FY 2018-19 have been appropriated at \$12,859,037. Operating expenses are dominated by contractual payments for 1) the purchase of water for resale and City use from the Upper Trinity Regional Water District; 2) wastewater treatment from Upper Trinity Regional Water District and the City of Denton. Solid Waste collection is a pass-through cost billed by the City with a minimal net effect on the budget. The FY 2018-19 budget includes debt service payments of \$1,215,963.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding for one-time projects of \$59,500 and new program funding of \$4,500 for the following:

- ✓ Purchase Portable Light Tower - \$10,000
  - ✓ Furniture for New Public Works Facility - \$49,500.
  - ✓ NTCOG Regional Public Works Program - \$4,500
-

**UTILITY FUND  
SUMMARY OF RESOURCES  
2018-19**

RESOURCES	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 BUDGET
Water Charges - City	\$ 5,632,605	\$ 2,792,989	\$ 2,960,510	\$ 2,862,813
Water Charges - UTRWD	-	4,965,314	5,292,869	5,089,446
<b>Water Subtotal</b>	<b>\$ 5,632,605</b>	<b>\$ 7,758,303</b>	<b>\$ 8,253,379</b>	<b>\$ 7,952,259</b>
Wastewater Disposal Charges - City	\$ 4,335,178	\$ 1,905,326	\$ 1,905,326	\$ 2,001,736
Wastewater Disposal Charges - UTRWD	-	1,382,883	1,382,883	1,449,553
<b>Wastewater Subtotal</b>	<b>\$ 4,335,178</b>	<b>\$ 3,288,209</b>	<b>\$ 3,288,209</b>	<b>\$ 3,451,289</b>
Garbage Tax Revenue	\$ 59,823	\$ 60,000	\$ 60,000	\$ 55,000
Garbage Billing Fees	15,620	16,000	16,000	16,000
Garbage Revenue-Regular	633,362	630,000	630,000	645,000
Garbage Revenue-Seniors	92,073	90,000	90,000	95,000
<b>Garbage Subtotal</b>	<b>\$ 800,878</b>	<b>\$ 796,000</b>	<b>\$ 796,000</b>	<b>\$ 811,000</b>
Penalties & Late Charges	\$ 131,139	\$ 160,000	\$ 160,000	\$ 160,000
Reconnect Fees	22,250	40,000	40,000	40,000
Water Tap Fees	162,201	70,000	155,627	75,000
Wastewater Tap Fees	114,906	50,000	87,544	50,000
Public Improvement Inspec.	45,809	-	2,660	
Service fees	16,995	13,000	13,000	13,000
<b>Charges &amp; Fees Subtotal</b>	<b>\$ 493,300</b>	<b>\$ 333,000</b>	<b>\$ 458,831</b>	<b>\$ 338,000</b>
Investment Income	\$ 11,720	\$ 6,500	\$ 12,879	\$ 15,000
Interest Income	2,911	1,000	3,520	2,500
<b>Interest Income</b>	<b>\$ 14,632</b>	<b>\$ 7,500</b>	<b>\$ 16,399</b>	<b>\$ 17,500</b>
Miscellaneous Income	\$ 7,860	\$ 5,000	\$ 6,192	\$ 7,500
NSF Fees	1,225	1,800	1,800	1,800
CC Processing Fees	69,402	65,500	65,500	70,000
<b>Miscellaneous Income</b>	<b>\$ 78,488</b>	<b>\$ 72,300</b>	<b>\$ 73,492</b>	<b>\$ 79,300</b>
General Fund Admin. Fee	\$ 204,096	\$ 297,177	\$ 297,177	\$ 234,964
Drainage Admin. Fee	36,828	38,208	38,208	35,633
<b>Transfers In Subtotal</b>	<b>\$ 240,924</b>	<b>\$ 335,385</b>	<b>\$ 335,385</b>	<b>\$ 270,597</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,596,004</b>	<b>\$ 12,590,697</b>	<b>\$ 13,221,695</b>	<b>\$ 12,919,945</b>
Use of Fund Balance	295,044	66,310	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 11,891,048</b>	<b>\$ 12,657,007</b>	<b>\$ 13,221,695</b>	<b>\$ 12,919,945</b>

**UTILITY FUND  
SUMMARY OF EXPENDITURES  
2018-19**

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Utility Operations	10,274,318	11,005,467	10,922,269	-	-	-
Water	-	-	-	7,127,300	14,500	7,141,800
Wastewater	-	-	-	4,003,520	-	4,003,520
General Services	21,945	21,881	21,881	47,815	49,500	97,315
Engineering	502,211	489,488	470,463	437,625	-	437,625
Utility Billing	298,521	348,863	333,508	372,777	-	372,777
Garbage	794,053	791,308	791,308	806,000	-	806,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,891,048</b>	<b>\$ 12,657,007</b>	<b>\$ 12,539,429</b>	<b>\$ 12,795,037</b>	<b>\$ 64,000</b>	<b>\$ 12,859,037</b>

<b>PERSONNEL Full Time Equivalent</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Utility Operations	19.00	19.00	19.00	-	-	-
Water	-	-	-	10.00	-	10.00
Wastewater	-	-	-	9.00	-	9.00
Engineering	4.00	4.00	4.00	4.00	-	4.00
Utility Billing	3.00	3.00	3.00	3.00	-	3.00
<b>TOTAL PERSONNEL</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>	<b>26.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$4,500 for the NTCOG Regional Public Works Program, \$10,000 for the purchase of a portable light tower, and \$49,500 for furniture for the new Public Works facility.

## WATER/WASTEWATER OPERATIONS

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### Accomplishments for FY 2017-18

- ✓ Upgrade and replace Phase 2 of the City's Utility transponder system to a single point meter reading system.
- ✓ Completed all State Reports to stay in compliance with TCEQ.
- ✓ Updated the Engineering Design Manual.
- ✓ Completed 3A Lift Station rehab from fire damage.

### Goal & Objectives for FY 2018-19

- ✓ Upgrade and replace Phase 3 of the City's Utility transponder system to a single point meter reading system and and to be completed by January 1, 2019.
- ✓ Meter replacement for meters exceeding life usage.
- ✓ Meet State requirements for the City's public water system to be recognized with the Outstanding award from TCEQ.

The mission of the Water/ Wastewater Operations division is to safeguard the health, safety and welfare of the citizens by providing potable water, at adequate pressure and in sufficient quantity to the citizens of Corinth.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$64,000 for the following:

- ✓ Portable Light Tower - \$10,000
  - ✓ NTCOG Regional Public Works Program - \$4,500
  - ✓ Furniture for the New Public Works Facility - \$49,500
-

## UTILITY OPERATIONS (8800)

### DIVISIONAL DESCRIPTION

The mission of Utility Operations Division is to provide a safe and adequate supply of drinking water and the treatment of wastewater in compliance with state and federal regulations.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 1,088,986	\$ 1,282,344	\$ 1,208,544	\$ -	\$ -	\$ -
Professional Fees	1,463,189	1,493,927	1,493,927	-	-	-
Maint. & Operations	195,631	285,396	279,417	-	-	-
Supplies	52,886	84,106	83,306	-	-	-
Utilities/Comm.	5,274,309	5,526,604	5,523,985	-	-	-
Vehicle & Fuel	84,635	92,027	92,027	-	-	-
Training	10,549	15,505	15,505	-	-	-
Capital Outlay	23,885	101,685	101,685	-	-	-
Debt Service	1,136,250	1,186,747	1,186,747	-	-	-
Transfers	943,999	937,126	937,126	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,274,318</b>	<b>\$ 11,005,467</b>	<b>\$ 10,922,269</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	-	-	-
Professional	1.00	1.00	1.00	-	-	-
Office/Technical	1.00	1.00	1.00	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	16.00	16.00	16.00	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes dividing the Water and Wastewater Operations into separate divisions.

## **WATER (8896)**

### **DIVISIONAL DESCRIPTION**

The mission of the Water Operations Division is to provide a safe and adequate supply of drinking water in compliance with state and federal regulations.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ 686,459	\$ -	\$ 686,459
Professional Fees	-	-	-	59,514	-	59,514
Maint. & Operations	-	-	-	212,755	4,500	217,255
Supplies	-	-	-	21,031	-	21,031
Utilities/Comm.	-	-	-	4,453,260	-	4,453,260
Vehicle & Fuel	-	-	-	63,000	-	63,000
Training	-	-	-	6,300	-	6,300
Capital Outlay	-	-	-	-	10,000	10,000
Debt Service	-	-	-	533,619	-	533,619
Transfers	-	-	-	1,091,362	-	1,091,362
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,127,300</b>	<b>\$ 14,500</b>	<b>\$ 7,141,800</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	1.00	-	1.00
Professional	-	-	-	-	-	-
Office/Technical	-	-	-	1.00	-	1.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	8.00	-	8.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>

### **NEW PROGRAM FUNDING**

The FY 2018-19 budget includes dividing the Water and Wastewater Operations into separate divisions. The budget also includes \$4,500 for the NTCOG Regional Public Works Program and \$10,000 for the purchase of a portable light tower.

## WASTEWATER (8897)

### DIVISIONAL DESCRIPTION

The mission of the Wastewater Operations Division is to provide for the treatment of wastewater in compliance with state and federal regulations.

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ -	\$ -	\$ -	\$ 523,309	\$ -	\$ 523,309
Professional Fees	-	-	-	1,448,082	-	1,448,082
Maint. & Operations	-	-	-	50,071	-	50,071
Supplies	-	-	-	46,587	-	46,587
Utilities/Comm.	-	-	-	1,212,489	-	1,212,489
Vehicle & Fuel	-	-	-	25,000	-	25,000
Training	-	-	-	5,500	-	5,500
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	682,345	-	682,345
Transfers	-	-	-	10,137	-	10,137
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,003,520</b>	<b>\$ -</b>	<b>\$ 4,003,520</b>

FTE (Full-Time Equivalents)	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 CHANGES	2018-19 BUDGET
Management	-	-	-	-	-	-
Professional	-	-	-	1.00	-	1.00
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	8.00	-	8.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes dividing the Water and Wastewater Operations into separate divisions.

**GENERAL SERVICES (8000)**

**DIVISIONAL DESCRIPTION**

The General Service Division is used to account for expenditures that are related to the general administration expenditures of the Public Works facility.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	6,364	8,040	8,040	9,340	-	9,340
Maint. & Operations	7,469	7,020	7,020	9,069	-	9,069
Supplies	8,112	6,821	6,821	6,971	-	6,971
Utilities/Comm.	-	-	-	22,435	-	22,435
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	49,500	49,500
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,945</b>	<b>\$ 21,881</b>	<b>\$ 21,881</b>	<b>\$ 47,815</b>	<b>\$ 49,500</b>	<b>\$ 97,315</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$49,500 for furniture for the new Public Works facility.

## ENGINEERING (8801)

### DIVISIONAL DESCRIPTION

The Engineering Division was created in FY2016-17 to safeguard the health, safety and welfare of the citizens through the administration of engineering related involvement such as the design and review of construction drawing for development and capital improvement projects, monitoring of construction related activities and master planning and implementation.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 403,391	\$ 403,710	\$ 385,210	\$ 383,428	\$ -	\$ 383,428
Professional Fees	6,378	51,893	51,893	23,851	-	23,851
Maint. & Operations	4,669	8,473	8,473	7,233	-	7,233
Supplies	3,038	5,742	5,742	6,368	-	6,368
Utilities/Comm.	7,062	6,799	7,276	3,141	-	3,141
Vehicle & Fuel	2,477	5,987	5,987	4,000	-	4,000
Training	4,615	3,308	2,306	6,028	-	6,028
Capital Outlay	54,677	-	-	-	-	-
Debt Service	13,754	-	-	-	-	-
Transfers	2,148	3,576	3,576	3,576	-	3,576
<b>TOTAL EXPENDITURES</b>	<b>\$ 502,211</b>	<b>\$ 489,488</b>	<b>\$ 470,463</b>	<b>\$ 437,625</b>	<b>\$ -</b>	<b>\$ 437,625</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	-	-	-
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	1.00	1.00	1.00	1.00	-	1.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	2.00	2.00	2.00	2.00	-	2.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.

## UTILITY BILLING (8802)

### DIVISIONAL DESCRIPTION

The Utility Billing Division exists 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, and compassion.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 185,177	\$ 179,840	\$ 163,840	\$ 211,322	\$ -	\$ 211,322
Professional Fees	59,454	72,263	73,263	67,744	-	67,744
Maint. & Operations	42,328	82,700	82,700	83,269	-	83,269
Supplies	1,789	2,198	2,198	1,183	-	1,183
Utilities/Comm.	7,774	6,306	5,951	2,956	-	2,956
Vehicle & Fuel	-	-	-	-	-	-
Training	-	1,748	1,748	2,495	-	2,495
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	2,000	3,808	3,808	3,808	-	3,808
<b>TOTAL EXPENDITURES</b>	<b>\$ 298,521</b>	<b>\$ 348,863</b>	<b>\$ 333,508</b>	<b>\$ 372,777</b>	<b>\$ -</b>	<b>\$ 372,777</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	-	-	-
Professional	1.00	1.00	1.00	1.00	-	1.00
Office/Technical	2.00	2.00	2.00	2.00	-	2.00
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.

## **GARBAGE (8803)**

### **DIVISIONAL DESCRIPTION**

The purpose of the Garbage Division is to record the collection and expenditure of the garbage fees. The City contracts with Community Waste Disposal (CWD) for solid waste collection services. The contract term is for five years with three one-year renewals. The contract is up for renewal January 2019.

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	737,425	731,000	731,000	744,000	-	744,000
Maint. & Operations	56,628	60,308	60,308	62,000	-	62,000
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 794,053</b>	<b>\$ 791,308</b>	<b>\$ 791,308</b>	<b>\$ 806,000</b>	<b>\$ -</b>	<b>\$ 806,000</b>

### **NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.



## Storm Drainage 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 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 fees covering all associated operating costs.

### Major Revenue Summary

The 2004 ordinance creating the fund included an initial fee of \$3.00 per month with an increase of \$0.50 annually over 4 years. The FY 2008-09 Budget incorporated the final increase to \$5.00 per month. In 2011, with the completion of several drainage capital projects and the reallocation of the 2007 bond payments to the drainage fund, it was determined that the revenue from the storm drainage fee was not sufficient to cover the estimated capital improvement costs on the bonds issued in 2007. As a result, the drainage fee was increased to \$6.00 per month. The storm drainage fee approved in FY 2011-12, is \$6.00. The FY 2017-18 Budget does not include a rate increase. The Storm Drainage Fund expects to receive \$712,050 in storm drainage fees which is \$7,050 or 1% more than the prior budget year. The fund is designed to cover costs to build and maintain storm water infrastructure such as curb and gutter repair, maintenance of storm water structures and the City's federally mandated storm water quality management program. Additionally, the storm water fee will fund the capital improvements to the City's drainage infrastructure including drainage relief systems and detention facilities.

### Major Expenditure Summary

Total expenditures for the FY 2018-19 have been appropriated at \$1,059,817 which is \$64,750 less than the prior budget. The budget includes debt service payments of \$221,585 for the 2017 General Obligation Refunding bonds.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding for one-time projects of \$400,000 for the following:

- ✓ Lynchburg Creek Watershed Project Grant Match of \$400,000 in addition to the General Fund \$600,000 contribution for a total grant match of \$1,000,000.

## STORM DRAINAGE

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### Accomplishments for FY 2017-18

- ✓ Met or exceeded all Texas Commission on Environmental Quality (TCEQ) Storm Water Compliance regulations and Best Management Practices (BMP's). Annual Report (year 11) approved.
- ✓ Began Lynchburg Creek drainage study
- ✓ Preventative maintenance has resulted in reduction of resident generated work orders.
- ✓ Renew Vector Disease Control International (VDCI) Mosquito Contract and Mosquito Abatement Program.
- ✓ Completed street/drainage projects at the corners of Meadows-Shady Shores & Dalton-Shady Shores.

### Goal & Objectives for FY 2018-19

- ✓ Continue reducing resident work order requests with proactive maintenance.
- ✓ Continue to meet or exceed TCEQ Storm Water Compliance regulations and BMP's.
- ✓ Continue sending information preventing storm water Pollution to all residents, businesses and staff.
- ✓ Continue storm drainage inspections, to monitor pollution.
- ✓ Continue to renew VDCI's contract for the third year. For the Mosquito Abatement Program.

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 departmental efforts are conducted with a strong commitment to customer service.

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### *New Program Funding*

The FY 2018-19 Budget includes one-time program funding of \$400,000 for the following:

- ✓ Lynchburg Creek Watershed Matching Grant of \$400,000 in addition to the General Fund contribution of \$600,000 for a total grant match of \$1,000,000.

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

**DIVISIONAL DESCRIPTION**

The Storm Drainage Utility Fund was established as a mechanism to protect the public health and safety from damage caused by surface water overflows, 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.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Storm Drainage Fees	\$ 701,109	\$ 705,000	\$ 705,000	\$ 712,050	\$ -	\$ 712,050
Inspection Fees	26,088	8,000	5,000	8,080	-	8,080
Investment Income	4,588	2,500	8,000	2,800	-	2,800
Interest Income	1,812	1,367	2,200	2,000	-	2,000
Gain Sale of Fixed Assets	-	-	-	-	-	-
Misc. Income	130	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 733,727</b>	<b>\$ 716,867</b>	<b>\$ 720,200</b>	<b>\$ 724,930</b>	<b>\$ -</b>	<b>\$ 724,930</b>
Use of Fund Balance	-	407,700	345,485	-	-	334,887
<b>TOTAL RESOURCES</b>	<b>\$ 733,727</b>	<b>\$ 1,124,567</b>	<b>\$ 1,065,685</b>	<b>\$ 724,930</b>	<b>\$ -</b>	<b>\$ 1,059,817</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 108,491	\$ 164,849	\$ 143,549	\$ 178,781	\$ -	\$ 178,781
Professional Fees	44,752	76,792	50,505	104,555	-	104,555
Maint. & Operations	9,759	21,597	18,969	23,285	-	23,285
Supplies	6,936	8,427	8,427	7,293	-	7,293
Utilities/Comm.	5,489	5,834	7,120	3,468	-	3,468
Vehicle & Fuel	12,404	15,953	11,000	11,250	-	11,250
Training	1,208	2,236	2,236	2,236	-	2,236
Capital Outlay	-	85,000	80,000	-	400,000	400,000
Debt Service	193,999	251,841	251,841	221,585	-	221,585
Transfer Out	96,757	492,038	492,038	107,364	-	107,364
<b>TOTAL EXPENDITURES</b>	<b>\$ 479,795</b>	<b>\$ 1,124,567</b>	<b>\$ 1,065,685</b>	<b>\$ 659,817</b>	<b>\$ 400,000</b>	<b>\$ 1,059,817</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	-	-	-	-	-	-
Professional	-	-	-	-	-	-
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	3.00	3.00	3.00	3.00	-	3.00
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$400,000 for the Lynchburg Creek Watershed project grant match. The General Fund budget includes \$600,000 for a total grant match of \$1,000,000.



## Sales Tax Funds

A city can adopt a sales tax if the combined rate of all local sales taxes would not exceed two percent at any location within its territorial limits. 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.

### Economic Development Sales Tax Fund

The Development Corporation Act of 1979 authorizes a city to adopt a sales tax for Economic Development. This form of tax can be imposed by any incorporated city. Revenues must be turned over to a development corporation formed to act on behalf of the city in carrying out programs related to a wide variety of projects including parks and business development. In the November 2002 election the 1/2¢ Economic Development Sales Tax was passed, with collections beginning in January 2005. The FY 2018-19 Budget projects the sales tax will generate \$823,975 in revenues. Additionally, the budget includes expenditures of \$697,781 which includes \$200,000 for project incentives, \$75,000 for promotional expenses, \$12,000 for a TIF analysis, and a \$50,000 transfer to the Park Development Fund for miscellaneous park improvements. The Economic Development Corporation Board of Directors recommended the budget on July 2, 2018.

### Street Maintenance Sales Tax Fund

All cities are authorized to hold an election to adopt a sales tax to repair and maintain existing city streets. The tax expires after four years unless a new election is held to reauthorize the tax. The revenue from this tax can only be used to maintain and repair existing city streets per Chapter 327 of the Tax Code. In September 2004 the 1/4¢ Street Maintenance Sales Tax was passed in Corinth, 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 most recent four-year reauthorization of this dedicated sales tax was re-approved by voters in the November 2016. The FY 2018-19 Budget projects the sales tax will generate \$412,001 in revenues. The budgeted expenditures include \$55,000 towards the shared replacement of a backhoe and \$212,333 for street repaving and maintenance.

### Crime Control & Prevention District Sales Tax Fund

Subject to voter approval, this sales tax can be imposed by a city located in a county with a population of more than 5,000 or by a county with a population of more than 130,000. The governing body in a municipality may specify the number of years the district will be continued. Revenues from the sales tax may only be used to finance a wide variety of crime control and prevention programs per Chapter 363 of the Local Government Code and Section 323.105 of the Tax Code. In September 2004 the Corinth Crime Control and Prevention District was established with the passage of 1/4¢ dedicated sales tax. The most recent authorization for a continuous dedicated sales tax was approved by voters in the May 2014 election. The FY 2018-19 Budget projects the sales tax will generate \$378,175 in revenues. Budgeted expenditures of \$353,284 include the retention of two Police Officers, \$17,000 for Active Shooter equipment and \$167,549 for the Enterprise Fleet Replacement program. The budget will be approved by the Crime Control & Prevention District Board on August 23, 2018.

## ECONOMIC DEVELOPMENT FUND

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### Accomplishments for FY 2017-18

- ✓ Attracted and incentivized Corinth's second hotel, a Fairfield Inn & Suites, which will generate \$10 million of new investment and create at least 22 full-time employment positions.
- ✓ Incentivized the relocation and expansion of Huffines Kia and Subaru ensuring the retention and creation of a minimum of 70 full-time employment positions.
- ✓ Revised the Business Improvement Grant Program.

### Goal & Objectives for FY 2018-19

- ✓ Create and execute a marketing strategy that will increase Corinth's awareness locally, regionally and nationally, while adding value to the community's overall brand.
- ✓ Build a relationship with the Commercial Real Estate Brokers.
- ✓ Continue to retain, expand and attract businesses.
- ✓ Continue to cultivate relationships with the business, development and educational communities to grow the tax base and develop a talented workforce.
- ✓ Continue to explore opportunities to coordinate with adjacent cities to craft policies to create and sustain desirable and thriving business districts.

The mission of the City of Corinth's Economic Development Corporation is to continually expand the 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.

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### *Program Funding*

The FY 2018-19 Budget includes program funding for the following:

- ✓ Project Incentives - \$200,000
  - ✓ Promotional Expenses - \$75,000
  - ✓ TIF Analysis - \$12,000
-

**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 creating a local .50% sales and use tax for Economic Development.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 756,725	\$ 713,398	\$ 784,737	\$ 823,975	\$ -	\$ 823,975
Investment Income	28,592	18,000	38,000	25,000	-	25,000
Interest Income	907	800	800	800	-	800
Miscellaneous	63	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 786,287</b>	<b>\$ 732,198</b>	<b>\$ 823,537</b>	<b>\$ 849,775</b>	<b>\$ -</b>	<b>\$ 849,775</b>
Use of Fund Balance	-	22,630	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 786,287</b>	<b>\$ 754,828</b>	<b>\$ 823,537</b>	<b>\$ 849,775</b>	<b>\$ -</b>	<b>\$ 849,775</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 124,676	\$ 132,469	\$ 132,469	\$ 139,999	\$ -	\$ 139,999
Professional Fees	77,216	80,562	80,562	98,090	-	98,090
Maint. & Operations	5,643	192,063	188,390	319,081	-	319,081
Supplies	173	6,929	6,429	2,500	-	2,500
Utilities/Comm.	3,088	3,532	3,962	2,278	-	2,278
Vehicle & Fuel	-	-	-	-	-	-
Training	10,039	30,348	30,348	30,633	-	30,633
Capital Outlay	-	-	-	-	-	-
Transfers	143,906	308,925	308,925	105,200	-	105,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 364,742</b>	<b>\$ 754,828</b>	<b>\$ 751,085</b>	<b>\$ 697,781</b>	<b>\$ -</b>	<b>\$ 697,781</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 3,182,079	\$ 3,603,623	\$ 3,603,623	\$ 3,676,075	\$ -	\$ 3,676,075
Net Income	421,545	(22,630)	72,452	151,994	-	151,994
<b>ENDING FUND BALANCE</b>	<b>\$ 3,603,623</b>	<b>\$ 3,580,993</b>	<b>\$ 3,676,075</b>	<b>\$ 3,828,069</b>	<b>\$ -</b>	<b>\$ 3,828,069</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Management	1.00	1.00	1.00	1.00	-	1.00
Professional	-	-	-	-	-	-
Office/Technical	-	-	-	-	-	-
Sworn/Civil Service	-	-	-	-	-	-
Service/Maintenance	-	-	-	-	-	-
Seasonal/Part-Time	-	-	-	-	-	-
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$12,000 for a TIF analysis, \$75,000 for promotional materials, and \$200,000 for project incentives.

## STREET MAINTENANCE SALES TAX FUND

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### Accomplishments for FY 2017-18

- ✓ Contracting for eight major street repairs.
- ✓ Conducted quarterly contract street sweeping

### Goals & Objectives for FY 2018-19

- ✓ Continue contract street repairs.

The mission of the Street Maintenance Sales Tax Fund is to address the citizens' concerns and provide a high standard of customer service through large scale preventative maintenance projects.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$267,333 for the following:

- ✓ Shared Replacement of a Backhoe - \$55,000
  - ✓ Street Repaving & Maintenance - \$212,333
-

**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 November 8, 2016 reauthorized the tax.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 378,376	\$ 356,711	\$ 392,382	\$ 412,001	\$ -	\$ 412,001
Investment Income	3,058	2,000	7,500	5,000	-	5,000
Interest Income	3,730	1,500	2,300	2,000	-	2,000
Miscellaneous	1	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 385,165</b>	<b>\$ 360,211</b>	<b>\$ 402,182</b>	<b>\$ 419,001</b>	<b>\$ -</b>	<b>\$ 419,001</b>
Use of Fund Balance	-	25,449	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 385,165</b>	<b>\$ 385,660</b>	<b>\$ 402,182</b>	<b>\$ 419,001</b>	<b>\$ -</b>	<b>\$ 419,001</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	148,327	310,660	310,660	212,333	-	212,333
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	75,000	75,000	-	55,000	55,000
Transfers	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 148,327</b>	<b>\$ 385,660</b>	<b>\$ 385,660</b>	<b>\$ 212,333</b>	<b>\$ 55,000</b>	<b>\$ 267,333</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 699,724	\$ 936,562	\$ 936,562	\$ 953,084	\$ -	\$ 953,084
Net Income	236,838	(25,449)	16,522	206,668	(55,000)	151,668
<b>ENDING FUND BALANCE</b>	<b>\$ 936,562</b>	<b>\$ 911,113</b>	<b>\$ 953,084</b>	<b>\$ 1,159,752</b>	<b>\$ (55,000)</b>	<b>\$ 1,104,752</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
No personnel budgeted in this division.						

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$55,000 towards the shared replacement of a backhoe.

## CRIME CONTROL & PREVENTION SALES TAX FUND

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### Accomplishments for FY 2017-18

- ✓ Utilized funding to complete vehicle fleet transition.
- ✓ Purchased thermal imaging unit for patrol.
- ✓ Completed body worn camera transition.

### Goals & Objectives for FY 2018-19

- ✓ Re-initiate transition of police personnel to general fund.
- ✓ Continue contributions to the vehicle replacement program.

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### *New Program Funding*

The FY 2018-19 Budget includes new program funding of \$17,500 for the following:

- ✓ Purchase and implement Active Shooter Response gear for each patrol unit. The gear will consist of a tactical plate carrier with ballistic plates and one ballistic Kevlar helmet.
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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.

**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 and 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 10, 2014 reauthorized the dedicated sales tax for another five years.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sales Tax	\$ 346,090	\$ 327,424	\$ 360,166	\$ 378,175	\$ -	\$ 378,175
Investment Income	-	-	-	-	-	-
Interest Income	2,034	1,000	2,600	1,500	-	1,500
Miscellaneous	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>348,124</b>	<b>\$ 328,424</b>	<b>\$ 362,766</b>	<b>\$ 379,675</b>	<b>\$ -</b>	<b>\$ 379,675</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 348,124</b>	<b>\$ 328,424</b>	<b>\$ 362,766</b>	<b>\$ 379,675</b>	<b>\$ -</b>	<b>\$ 379,675</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 159,864	\$ 171,457	\$ 171,457	\$ 168,235	\$ -	\$ 168,235
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	4,029	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	80,138	30,389	30,389	-	17,500	17,500
Capital Lease	-	110,567	58,776	167,549	-	167,549
Transfers	24,730	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 268,761</b>	<b>\$ 312,413</b>	<b>\$ 260,622</b>	<b>\$ 335,784</b>	<b>\$ 17,500</b>	<b>\$ 353,284</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 251,535	\$ 330,897	\$ 330,897	\$ 433,041	\$ -	\$ 433,041
Net Income	79,362	16,011	102,144	43,891	-	26,391
<b>ENDING FUND BALANCE</b>	<b>330,897</b>	<b>\$ 346,908</b>	<b>\$ 433,041</b>	<b>\$ 476,932</b>	<b>\$ -</b>	<b>\$ 459,432</b>

<b>FTE (Full-Time Equivalents)</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Sworn/Civil Service	2.00	2.00	2.00	2.00	-	2.00
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$17,500 for an Active Shooter equipment, and \$167,549 for Enterprise lease payments.



## Internal Service Funds

The Internal Service funds were established to accumulate sufficient resources to replace existing vehicles and equipment that has reached or exceeded its useful life. The funds are managed to purchase City vehicles and equipment in a manner that will not create a burden on the City budgets. Departments contribute annual payments to the fund based on the number, type of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles and equipment. Vehicles and equipment are replaced based on a schedule established to maintain a safe fleet for public service.

### General Fund Vehicle & Equipment Replacement Fund

The FY 2018-19 Budget includes transfers from General Fund of \$77,753. The budgeted expenditures include \$77,753 for the Enterprise Fleet Replacement Program, \$66,581 for Police vehicle and after-market equipment, \$27,500 towards the shared replacement of a backhoe, and \$5,750 for Parks after-market equipment.

### Lake Cities Fire Department Vehicle & Equipment Replacement Fund

The Lake Cities Fire Department Vehicle Replacement fund was created in FY 2011-12. Through an inter-local agreement with Lake Dallas, Hickory Creek, and Shady Shores, the cities provide annual lease payments to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Vehicles and equipment are replaced on a schedule in order to maintain a safe fleet for public service for the Lake Cities area. The FY 2018-19 Budget includes a transfer of \$300,000 from the General Fund that includes contributions from Lake Dallas, Hickory Creek and Shady Shores in the amount of \$121,500. The budgeted expenditures include \$43,005 for the Enterprise Fleet Replacement program and \$25,770 for TEC GEN jackets. The budget also continues funding of \$97,288 for a Quint lease, \$39,935 for a medic lease, \$65,075 for the pumper lease, and \$80,000 for the Fire House No.3 engine.

### Technology Services Equipment Replacement Fund

The Fund was created to replace existing computer systems (equipment and software) that have reached or exceeded their useful lives. Resources are acquired through charges to operating departments. The FY 2018-19 Budget includes the transfer of \$183,891 from the General, Utility, Storm Drainage and Economic Development Fund. The budgeted expenditures include \$111,740 for the replacement of computers and monitors for the three fire houses, MDTs for Public Safety and a GIS Surface Studio.

### Utility Fund Vehicle & Equipment Replacement Fund

The FY 2018-19 Budget includes budgeted expenditures for the Enterprise Fleet Replacement Program of \$56,445 for Water/Wastewater and \$8,821 for Drainage and \$27,500 towards the shared replacement of a backhoe.

### Utility Meter Replacement Fund

The fund is used to manage the purchase/replacement of the Utility water meters and transponders in a manner that does not create the burden of high expenditures during any single year. The FY 2018-19 Budget includes the transfer of \$275,000 from the Utility Fund for the Transponder Meter Replacement Program. The budgeted expenditures include \$200,000 to purchase transponders and \$75,000 for replacement meters.

**INTERNAL SERVICES FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>USE OF FUND BALANCE</b>	<b>2018-19 BUDGET</b>
Fire Service Agreement	\$ 19,266	\$ 111,375	\$ 122,661	\$ 121,500	\$ -	\$ 121,500
Charges for Services	-	-	-	-	-	-
Interest Income	16,048	-	9,605	-	-	-
Gain on Sale of Fixed Assets	17,273	281,500	302,159	-	-	-
Lease Proceeds	-	-	-	-	-	-
Transfers In	480,742	482,022	654,642	780,421	-	780,421
<b>TOTAL REVENUES</b>	<b>\$ 533,330</b>	<b>\$ 874,897</b>	<b>\$ 1,089,067</b>	<b>\$ 901,921</b>	<b>\$ -</b>	<b>\$ 901,921</b>
Use of Fund Balance	544,108	267,880	249,000	72,634	-	178,403
<b>TOTAL RESOURCES</b>	<b>\$ 1,077,437</b>	<b>\$ 1,142,777</b>	<b>\$ 1,338,067</b>	<b>\$ 974,555</b>	<b>\$ -</b>	<b>\$ 1,080,324</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	75,000	-	75,000
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	653,493	593,761	593,761	359,071	105,770	464,841
Capital Lease	162,362	432,246	254,445	468,332	-	468,332
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 815,855</b>	<b>\$ 1,026,007</b>	<b>\$ 848,206</b>	<b>\$ 902,403</b>	<b>\$ 105,770</b>	<b>\$ 1,008,173</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 1,480,505	\$ 1,197,979	\$ 1,197,979	\$ 1,438,840	\$ -	\$ 1,438,840
Net Income	(282,525)	(151,110)	240,861	(482)	-	(106,252)
<b>ENDING FUND BALANCE</b>	<b>\$ 1,197,979</b>	<b>\$ 1,046,869</b>	<b>\$ 1,438,840</b>	<b>\$ 1,438,358</b>	<b>\$ -</b>	<b>\$ 1,332,588</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 **General Fund Vehicle Replacement** budget includes \$27,500 towards the shared replacement of a backhoe, \$25,000 for Police vehicle equipment, and \$77,753 for the Enterprise lease payments and \$41,581 for Police and \$5,750 for Parks after-market equipment for the 2019 lease vehicles.

The FY 2018-19 **Fire Vehicle & Equipment Replacement** budget includes \$25,770 for TEC GEN jackets and \$43,005 for the Enterprise lease payments.

The FY 2018-19 **Technology Replacement** budget includes \$111,740 for computers and monitors for the three fire houses, MDTs for Public Safety, and a GIS Surface Studio.

The FY 2018-19 **Utility Vehicle & Equipment Replacement** budget includes \$27,500 towards the shared replacement of a backhoe, \$8,821 for the Enterprise lease payments for Drainage, and \$56,445 for the Enterprise lease payments for Water/Wastewater.

The FY 2018-19 **Utility Meter Replacement** budget includes \$200,000 for transponders and \$75,000 for meter replacement.

**GENERAL FUND VEHICLE & EQUIPMENT REPLACEMENT FUND**

**DESCRIPTION**

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

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In - General Fund	60,000	23,295	23,295	77,753	-	77,753
Transfer In - Police	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Gain on Sale of Fixed Assets	12,954	167,800	185,205	-	-	-
Interest Income	944	-	1,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 73,898</b>	<b>\$ 191,095</b>	<b>\$ 209,500</b>	<b>\$ 77,753</b>	<b>\$ -</b>	<b>\$ 77,753</b>
Use of Fund Balance	-	-	-	47,331	-	99,831
<b>TOTAL RESOURCES</b>	<b>\$ 73,898</b>	<b>\$ 191,095</b>	<b>\$ 209,500</b>	<b>\$ 125,084</b>	<b>\$ -</b>	<b>\$ 177,584</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Capital Lease - City Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease - Tech Srvs	-	18,398	10,372	16,882	-	16,882
Capital Lease - Planning	-	19,564	11,412	18,910	-	18,910
Capital Lease - Comm. Dev.	-	-	-	-	-	-
Capital Lease - Police	-	-	-	-	-	-
Capital Lease - Animal Control	-	7,333	4,277	7,748	-	7,748
Capital Lease - Streets	-	7,464	1,071	14,343	-	14,343
Capital Lease - Parks	-	12,606	7,353	19,870	-	19,870
Capital Outlay - Streets	-	-	-	-	27,500	27,500
Capital Outlay - Parks	-	-	-	5,750	-	5,750
Capital Outlay - Police	-	83,161	83,161	41,581	25,000	66,581
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 148,526</b>	<b>\$ 117,646</b>	<b>\$ 125,084</b>	<b>\$ 52,500</b>	<b>\$ 177,584</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 41,677	\$ 115,575	\$ 115,575	\$ 207,429	\$ -	\$ 207,429
Net Income	73,898	42,569	91,854	(47,331)	-	(99,831)
<b>ENDING FUND BALANCE</b>	<b>\$ 115,575</b>	<b>\$ 158,144</b>	<b>\$ 207,429</b>	<b>\$ 160,098</b>	<b>\$ -</b>	<b>\$ 107,598</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$27,500 towards the shared replacement of a backhoe, \$25,000 for Police vehicle equipment, \$77,753 for the Enterprise lease payments, and \$41,581 for Police and \$5,750 for Parks after-market equipment for the 2019 lease vehicles.

## FIRE DEPARTMENT VEHICLE & EQUIPMENT REPLACEMENT FUND

### DESCRIPTION

This fund is used to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Through an interlocal agreement with Lake Dallas, Hickory Creek, and Shady Shores the cities provide annual lease payments for the fire department based on the number and types of vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles/equipment. Vehicles and equipment are then replaced on a schedule in order to maintain a safe fleet for public service for the Lake Cities area.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Fire Services Agreement	\$ 19,266	\$ 111,375	\$ 122,661	\$ 121,500		\$ 121,500
Transfer In	247,755	163,625	336,245	178,500		178,500
Gain on Sale of Fixed Assets	1	66,000	66,000			-
Interest Income	2,863	-	2,611			-
Lease Proceeds	-	-	-			-
<b>TOTAL REVENUES</b>	<b>\$ 269,885</b>	<b>\$ 341,000</b>	<b>\$ 527,517</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>
Use of Fund Balance	-	17,880	-	25,303	-	51,073
<b>TOTAL RESOURCES</b>	<b>\$ 269,885</b>	<b>\$ 358,880</b>	<b>\$ 527,517</b>	<b>\$ 325,303</b>	<b>\$ -</b>	<b>\$ 351,073</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	-	32,200	32,200	-	25,770	25,770
Capital Lease	162,362	326,680	209,418	325,303	-	325,303
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 162,362</b>	<b>\$ 358,880</b>	<b>\$ 241,618</b>	<b>\$ 325,303</b>	<b>\$ 25,770</b>	<b>\$ 351,073</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 199,450	\$ 306,974	\$ 306,974	\$ 592,872	\$ -	\$ 592,872
Net Income	107,523	(17,880)	285,899	(25,303)	-	(51,073)
<b>ENDING FUND BALANCE</b>	<b>\$ 306,974</b>	<b>\$ 289,094</b>	<b>\$ 592,872</b>	<b>\$ 567,569</b>	<b>\$ -</b>	<b>\$ 541,799</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$25,770 for TEC GEN jackets and \$43,005 for the Enterprise lease payments.

## TECHNOLOGY REPLACEMENT FUND

### DESCRIPTION

This fund was created to manage the replacement of existing computer systems and software that have reached or exceeded their useful lives. Resources are acquired through charges to operating divisions. A five-year replacement schedule for the City has been compiled.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Interest Income	\$ 306	\$ -	\$ 850	\$ -	\$ -	\$ -
Gain on Sale	3,119	-	-	-	-	-
Transfer In	47,987	144,751	144,751	183,891	-	183,891
<b>TOTAL REVENUES</b>	<b>\$ 51,412</b>	<b>\$ 144,751</b>	<b>\$ 145,601</b>	<b>\$ 183,891</b>	<b>\$ -</b>	<b>\$ 183,891</b>
Use of Fund Balance	2,097	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 53,509</b>	<b>\$ 144,751</b>	<b>\$ 145,601</b>	<b>\$ 183,891</b>	<b>\$ -</b>	<b>\$ 183,891</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Professional Fees	\$ -	\$ -	\$ -	\$ -	-	\$ -
Maintenance & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	53,509	78,400	78,400	111,740	-	111,740
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,509</b>	<b>\$ 78,400</b>	<b>\$ 78,400</b>	<b>\$ 111,740</b>	<b>\$ -</b>	<b>\$ 111,740</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 29,747	\$ 27,649	\$ 27,649	\$ 94,850	\$ -	\$ 94,850
Net Income	(2,097)	66,351	67,201	72,151	-	72,151
<b>ENDING FUND BALANCE</b>	<b>\$ 27,649</b>	<b>\$ 94,000</b>	<b>\$ 94,850</b>	<b>\$ 167,001</b>	<b>\$ -</b>	<b>\$ 167,001</b>

### PROGRAM FUNDING

The FY 2018-19 budget includes \$111,740 for computers and monitors for the three fire houses, MDTs for Public Safety, and a GIS Surface Studio.

## UTILITY VEHICLE & EQUIPMENT REPLACEMENT FUND

### DESCRIPTION

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

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Transfer In	\$ -	\$ 351	\$ 351	\$ 56,456	\$ -	\$ 56,456
Transfer In - Water	50,000	-	-	-	-	-
Transfer In - Wastewater	-	-	-	-	-	-
Transfer In - Drainage	25,000	-	-	8,821	-	8,821
Gain on Sale of Fixed Assets	1,196	47,700	50,954	-	-	-
Interest Income	3,965	-	4,144	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 80,161</b>	<b>\$ 48,051</b>	<b>\$ 55,449</b>	<b>\$ 65,277</b>	<b>\$ -</b>	<b>\$ 65,277</b>
Use of Fund Balance	-	-	-	-	-	27,499
<b>TOTAL RESOURCES</b>	<b>\$ 80,161</b>	<b>\$ 48,051</b>	<b>\$ 55,449</b>	<b>\$ 65,277</b>	<b>\$ -</b>	<b>\$ 92,776</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Capital Lease - W/WW	\$ -	\$ 32,186	\$ 9,072	\$ 56,455	\$ -	\$ 56,455
Capital Outlay	-	-	-	-	27,500	27,500
Capital Lease - Drainage	-	8,015	1,470	8,821	-	8,821
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 40,201</b>	<b>\$ 10,542</b>	<b>\$ 65,276</b>	<b>\$ 27,500</b>	<b>\$ 92,776</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 324,223	\$ 404,384	\$ 404,384	\$ 449,291	\$ -	\$ 449,291
Net Income	80,161	7,850	44,907	1	-	(27,499)
<b>ENDING FUND BALANCE</b>	<b>\$ 404,384</b>	<b>\$ 412,234</b>	<b>\$ 449,291</b>	<b>\$ 449,292</b>	<b>\$ -</b>	<b>\$ 421,792</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$27,500 towards the shared replacement of a backhoe, \$8,821 for the Enterprise lease payments for Drainage, and \$56,445 for the Enterprise lease payments for Water/Wastewater.

## UTILITY METER REPLACEMENT FUND

### DESCRIPTION

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

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Transfer In	\$ 50,000	\$ 150,000	\$ 150,000	\$ 275,000	\$ -	\$ 275,000
Gain on Sale of Fixed Assets	3	-	-	-	-	-
Interest Income	7,970	-	1,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 57,973</b>	<b>\$ 150,000</b>	<b>\$ 151,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>
Use of Fund Balance	542,011	250,000	249,000	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 599,983</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	75,000	-	75,000
Capital Outlay	599,983	400,000	400,000	200,000	-	200,000
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 599,983</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ 275,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 885,408	\$ 343,398	\$ 343,398	\$ 94,398	\$ -	\$ 94,398
Net Income	(542,011)	(250,000)	(249,000)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 343,398</b>	<b>\$ 93,398</b>	<b>\$ 94,398</b>	<b>\$ 94,398</b>	<b>\$ -</b>	<b>\$ 94,398</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$200,000 for transponders and \$75,000 for meter replacement.



## Special Revenue Funds

Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects.

### Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund was created by City Ordinance (08-06-05-15). Funds are restricted and may only be used for expenses directly enhancing and promoting tourism and the convention and hotel industry under Ch.351 and Ch.156 of the Tax Code. The City's Hotel Occupancy Tax, which is levied at 7% of the room rental rate is estimated at \$75,000 for FY 2018-19. Expenditures include funding for Pumpkin Palooza Music Festival of \$24,132, administrative services to promote tourism of \$28,500 and \$7,500 for special event advertising.

### 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 as authorized by City Ordinance (04-09-02-19). The FY 2018-19 Budget includes revenues of \$5,000 and expenditures of \$4,000 to continue funding beautification programs.

### Police Confiscation Fund - State

The Police Confiscation Fund was created by state statute (Code of Criminal Procedures 59). Funds are restricted for law enforcement programs. For FY 2018-19 includes \$25,000 of anticipated court awarded cash and \$25,000 of expenditures for law enforcement programs.

### Police Confiscation Fund - Federal

The Police Confiscation Fund was created by Federal Equitable Sharing Agreement. Funds are restricted for law enforcement programs. For FY 2018-19 includes \$10,000 of anticipated court awarded cash and \$10,000 of expenditures for law enforcement programs.

### Child Safety Program Fund

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 2018-19 Budget includes funding of \$14,325 for two part time crossing guards and \$12,631 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 fund is restricted to provide security related services and improvements to buildings that house the Municipal Court. The FY 2018-19 Budget projects revenues of \$12,800. The budget includes expenditures of \$7,500 for police overtime to provide Municipal Court bailiff services.

### Municipal Court Technology Fund

The Municipal Court Technology Fee was created by state statute (Code of Criminal Procedures Art.102.0171). The fund is restricted to provide technological enhancements for a Municipal Court. The FY 2018-19 Budget includes revenues of \$17,000. Budget expenditures includes \$7,530 for body cameras and a transfer of \$5,708 for future computers for the Municipal Court.

### Park Development Fund

The Park Development Fund was created in 2008 to account for all monetary contributions and payments to the City by developers in lieu of the dedication of actual park land as authorized by City Ordinance (02-08-01-15). The fund also accounts for donations, contributions, & payments associated with various park programs. For FY 2018-19, budgeted revenues include a \$50,000 transfer from the Economic Development Corporation for miscellaneous improvements to the park system. The FY 2018-19 budgeted expenditures include \$150,000 for rubber mulch for neighborhood parks.

### Community Park Improvement Fund

The Community Park Improvement Fund was created by City Ordinance (13-07-18-12) and is funded through participation fees collected from the City's Co-Sponsored Athletic Leagues. The funds are restricted for improvements to the Community Park. The FY 2018-19 Budget includes revenues of \$10,970 and no budgeted expenditures.

### Tree Mitigation Fund

The Tree Mitigation Fund was created by City Ordinance (15-11-19-23) to account for payment by City developers in lieu of adhering to the City's tree mitigation program. The funds are restricted to purchase, plant or irrigate trees on public property, to preserve wooded property that remains in a naturalistic state in perpetuity, to perform and maintain a city-wide tree inventory, and to educate citizens and developers on the benefits and value of trees. The FY 2018-19 Budget includes expenditures of \$50,000 in neighborhood parks.

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Hotel Occupancy Tax	\$ 77,673	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Donations	5,400	5,000	5,000	5,000	-	5,000
Fees & Permits	34,700	37,926	37,926	37,926	-	37,926
Fines & Forfeiture	25,627	29,800	29,800	29,800	-	29,800
Interest Income	6,750	-	6,190	-	-	-
Miscellaneous	1,783	20,000	20,000	35,000	-	35,000
Transfers In	67,771	50,000	50,000	50,000	-	50,000
<b>TOTAL REVENUES</b>	<b>\$ 219,704</b>	<b>\$ 217,726</b>	<b>\$ 223,916</b>	<b>\$ 232,726</b>	<b>\$ -</b>	<b>\$ 232,726</b>
Use of Fund Balance	10,217	82,712	84,967	-	-	150,000
<b>TOTAL RESOURCES</b>	<b>\$ 229,921</b>	<b>\$ 300,438</b>	<b>\$ 308,883</b>	<b>\$ 232,726</b>	<b>\$ -</b>	<b>\$ 382,726</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 16,514	\$ 20,913	\$ 20,913	\$ 21,825	\$ -	\$ 21,825
Professional Fees	13,543	54,793	55,279	61,381	-	61,381
Maint. & Operations	10,610	14,782	14,782	70,382	-	70,382
Supplies	4,780	26,530	26,044	37,030	-	37,030
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	86,802	155,412	155,412	500	150,000	150,500
Transfer Out	-	17,708	17,708	5,708	-	5,708
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,248</b>	<b>\$ 290,138</b>	<b>\$ 290,138</b>	<b>\$ 196,826</b>	<b>\$ 150,000</b>	<b>\$ 346,826</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 CHANGES</b>	<b>2018-19 BUDGET</b>
Child Safety Program						
Crossing Guards	0.50	0.50	0.50	0.50	-	0.50
Municipal Court Bailiff	0.50	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 **Hotel Occupancy** budget includes \$24,132 for the Pumpkin Palooza festival, \$28,500 for administrative services to promote tourism, and \$7,500 for special event advertising.

The FY 2018-19 **Keep Corinth Beautiful** budget includes \$4,000 for the beautification programs.

The FY 2018-19 **Court Security** budget includes \$7,500 for Police security in the court.

The FY 2018-19 **Court Technology** budget includes \$7,530 for replacement of body cameras and a \$5,708 transfer to the Tech Replacement Fund for future computers for the Municipal Court.

The FY 2018-19 **Park Development** budget includes \$150,000 for rubber mulch for neighborhood parks.

The FY 2018-19 **Tree Mitigation** budget includes \$50,000 for neighborhood park trees.

## HOTEL OCCUPANCY TAX FUND

### DESCRIPTION

The Hotel Occupancy Tax Fund was created under City 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 seven statutorily provided categories: convention & visitor information centers, conventions, advertising, arts, historical preservation, promotion of sporting events, and the enhancement of existing sports facilities.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Hotel Occupancy Tax	\$ 77,673	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Interest Income	1,650	-	1,150	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 79,322</b>	<b>\$ 75,000</b>	<b>\$ 76,150</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>
Use of Fund Balance	-	28,532	27,382	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 79,322</b>	<b>\$ 103,532</b>	<b>\$ 103,532</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	38,250	38,250	41,750	-	41,750
Maint. & Operations	-	13,282	13,282	18,382	-	18,382
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	74,006	52,000	52,000	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 74,006</b>	<b>\$ 103,532</b>	<b>\$ 103,532</b>	<b>\$ 60,132</b>	<b>\$ -</b>	<b>\$ 60,132</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 170,098	\$ 175,414	\$ 175,414	\$ 148,032	\$ -	\$ 148,032
Net Income	5,316	(28,532)	(27,382)	14,868	-	14,868
<b>ENDING FUND BALANCE</b>	<b>\$ 175,414</b>	<b>\$ 146,882</b>	<b>\$ 148,032</b>	<b>\$ 162,900</b>	<b>\$ -</b>	<b>\$ 162,900</b>

### PROGRAM FUNDING

The FY 2018-19 budget includes \$24,132 for the Pumpkin Palooza festival, \$28,500 for administrative services to promote tourism, and \$7,500 for special event advertising.

## 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 as authorized under City Ordinance 04-09-02-19. This organization partners with the citizens of Corinth to beautify and preserve the community.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Donations	\$ 5,400	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,000
Interest Income	227	-	225			-
Transfer In	-	-	-			-
<b>TOTAL REVENUES</b>	<b>\$ 5,627</b>	<b>\$ 5,000</b>	<b>\$ 5,225</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 5,627</b>	<b>\$ 5,000</b>	<b>\$ 5,225</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	1,500	1,500	2,000	-	2,000
Supplies	3,027	2,000	2,000	1,500	-	1,500
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	1,500	1,500	500	-	500
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,027</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 24,350	\$ 26,950	\$ 26,950	\$ 27,175	\$ -	\$ 27,175
Net Income	2,600	-	225	1,000	-	1,000
<b>ENDING FUND BALANCE</b>	<b>\$ 26,950</b>	<b>\$ 26,950</b>	<b>\$ 27,175</b>	<b>\$ 28,175</b>	<b>\$ -</b>	<b>\$ 28,175</b>

### PROGRAM FUNDING

The FY 2018-19 budget includes \$4,000 for beautification programs.

## POLICE CONFISCATION FUND - STATE

### 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 Department for law enforcement purposes. Monies from this fund are restricted to various law enforcement programs.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sale of Seized Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Awarded Cash	1,783	20,000	20,000	25,000	-	25,000
Interest Income	(1)	-	170	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,782</b>	<b>\$ 20,000</b>	<b>\$ 20,170</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,782</b>	<b>\$ 20,000</b>	<b>\$ 20,170</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	3,000	3,486	5,000	-	5,000
Maint. & Operations	-	-	-	-	-	-
Supplies	-	17,000	16,514	20,000	-	20,000
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ -	\$ 1,782	\$ 1,782	\$ 1,952	\$ -	\$ 1,952
Net Income	1,782	-	170	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 1,782</b>	<b>\$ 1,782</b>	<b>\$ 1,952</b>	<b>\$ 1,952</b>	<b>\$ -</b>	<b>\$ 1,952</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.

## POLICE CONFISCATION FUND - FEDERAL

### DESCRIPTION

The Police Confiscation Fund was created by Federal Equitable Sharing Agreement. Funds are restricted for law enforcement programs. 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 Department for law enforcement purposes. Monies from this fund are restricted to various law enforcement programs.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Sale of Seized Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Awarded Cash	-	-	-	10,000	-	10,000
Interest Income	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	2,000	-	2,000
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	8,000	-	8,000
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.

## 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.

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Fees & Permits	\$ 23,990	\$ 26,956	\$ 26,956	\$ 26,956	\$ -	\$ 26,956
Interest Income	75	-	75	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 24,065</b>	<b>\$ 26,956</b>	<b>\$ 27,031</b>	<b>\$ 26,956</b>		<b>\$ 26,956</b>
Use of Fund Balance	4,200	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 28,265</b>	<b>\$ 26,956</b>	<b>\$ 27,031</b>	<b>\$ 26,956</b>	<b>\$ -</b>	<b>\$ 26,956</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ 12,969	\$ 13,413	\$ 13,413	\$ 14,325	\$ -	\$ 14,325
Professional Fees	13,543	13,543	13,543	12,631	-	12,631
Maint. & Operations	-	-	-	-	-	-
Supplies	1,753	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,265</b>	<b>\$ 26,956</b>	<b>\$ 26,956</b>	<b>\$ 26,956</b>	<b>\$ -</b>	<b>\$ 26,956</b>

PROJECTED FUND BALANCE REVIEW	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Beginning Fund Balance	\$ 26,499	\$ 22,299	\$ 22,299	\$ 22,374	\$ -	\$ 22,374
Net Income	(4,200)	-	75	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 22,299</b>	<b>\$ 22,299</b>	<b>\$ 22,374</b>	<b>\$ 22,374</b>	<b>\$ -</b>	<b>\$ 22,374</b>

PERSONNEL Full-Time Equivalents	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Seasonal/Part-Time	0.50	0.50	0.50	0.50	-	0.50
<b>TOTAL PERSONNEL</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>

### PROGRAM FUNDING

The FY 2018-19 budget includes \$12,631 in continued funding for the Denton County Child Advocacy program and \$14,325 for crossing guards.

## 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.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Fines & Forfeitures	\$ 10,993	\$ 12,800	\$ 12,800	\$ 12,800	\$ -	\$ 12,800
Interest Income	603	-	475	-	-	-
Transfer In	17,771	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,368</b>	<b>\$ 12,800</b>	<b>\$ 13,275</b>	<b>\$ 12,800</b>	<b>\$ -</b>	<b>\$ 12,800</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 29,368</b>	<b>\$ 12,800</b>	<b>\$ 13,275</b>	<b>\$ 12,800</b>	<b>\$ -</b>	<b>\$ 12,800</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ 3,545	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	5,471	-	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,015</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,500</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Municipal Court Bailiff	0.50	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 49,373	\$ 69,725	\$ 69,725	\$ 75,500	\$ -	\$ 75,500
Net Income	20,353	5,300	5,775	5,300	-	5,300
<b>ENDING FUND BALANCE</b>	<b>\$ 69,725</b>	<b>\$ 75,025</b>	<b>\$ 75,500</b>	<b>\$ 80,800</b>	<b>\$ -</b>	<b>\$ 80,800</b>

### PROGRAM FUNDING

There FY 2018-19 budget includes \$7,500 for Police security in the court.

## MUNICIPAL COURT TECHNOLOGY FUND

### DESCRIPTION

The Municipal Court Technology Fund was created by state statute (Code of Criminal Procedures Art.102.0171). A \$4.00 fee is imposed 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.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Fines & Forfeitures	\$ 14,634	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
Interest Income	327	-	370	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 14,961</b>	<b>\$ 17,000</b>	<b>\$ 17,370</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 17,000</b>
Use of Fund Balance	-	31,150	30,780	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 14,961</b>	<b>\$ 48,150</b>	<b>\$ 48,150</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 17,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	7,530	7,530	7,530	-	7,530
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	22,912	22,912	-	-	-
Transfer Out	-	17,708	17,708	5,708	-	5,708
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 48,150</b>	<b>\$ 48,150</b>	<b>\$ 13,238</b>	<b>\$ -</b>	<b>\$ 13,238</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 29,578	\$ 44,539	\$ 44,539	\$ 13,759	\$ -	\$ 13,759
Net Income	14,961	(31,150)	(30,780)	3,762	-	3,762
<b>ENDING FUND BALANCE</b>	<b>\$ 44,539</b>	<b>\$ 13,389</b>	<b>\$ 13,759</b>	<b>\$ 17,521</b>	<b>\$ -</b>	<b>\$ 17,521</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$7,530 for the replacement of body cameras and a \$5,708 transfer to the Tech Replacement Fund for future computers for the Municipal Court.

## **PARK DEVELOPMENT FUND**

### **DESCRIPTION**

The Park Development Fund was created in September 2008 to account for all monetary contributions and payments to the City of Corinth by developers in lieu of the dedication of actual park land as authorized under City Ordinance 02-08-01-15. The Fund also accounts for donations, contributions and payments associated with various park programs.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Fee in Lieu of Land	-	-	-	-	-	-
Interest Income	2,381	-	2,500	-	-	-
Transfer In	50,000	50,000	50,000	50,000	-	50,000
<b>TOTAL REVENUES</b>	<b>\$ 52,381</b>	<b>\$ 50,000</b>	<b>\$ 52,500</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
Use of Fund Balance	-	-	-	-	-	100,000
<b>TOTAL RESOURCES</b>	<b>\$ 52,381</b>	<b>\$ 50,000</b>	<b>\$ 52,500</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	10,610	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	40,000	40,000	-	150,000	150,000
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,610</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 237,797	\$ 279,568	\$ 279,568	\$ 292,068	\$ -	\$ 292,068
Net Income	41,772	10,000	12,500	50,000	-	(100,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 279,568</b>	<b>\$ 289,568</b>	<b>\$ 292,068</b>	<b>\$ 342,068</b>	<b>\$ -</b>	<b>\$ 192,068</b>

### **NEW PROGRAM FUNDING**

The FY 2018-19 budget includes \$150,000 for rubber mulch for neighborhood parks.

## COMMUNITY PARK IMPROVEMENT FUND

### DESCRIPTION

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

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Participation Fees	\$ 10,710	\$ 10,970	\$ 10,970	\$ 10,970	\$ -	\$ 10,970
Interest Income	179	-	200	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,889</b>	<b>\$ 10,970</b>	<b>\$ 11,170</b>	<b>\$ 10,970</b>	<b>\$ -</b>	<b>\$ 10,970</b>
Use of Fund Balance	-	23,030	22,830	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 10,889</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 10,970</b>	<b>\$ -</b>	<b>\$ 10,970</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	34,000	34,000	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROJECTED FUND BALANCE REVIEW	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Beginning Fund Balance	\$ 12,050	\$ 22,939	\$ 22,939	\$ 109	\$ -	\$ 109
Net Income	10,889	(23,030)	(22,830)	10,970	-	10,970
<b>ENDING FUND BALANCE</b>	<b>\$ 22,939</b>	<b>\$ (91)</b>	<b>109</b>	<b>\$ 11,079</b>	<b>\$ -</b>	<b>\$ 11,079</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.

## TREE MITIGATION FUND

### DESCRIPTION

The Tree Mitigation Fund was created in November 2015, by City Ordinance (15-11-19-23) and is funded by developers through the Fee in Lieu of Replacement Trees. The Tree Mitigation Fund can only be used for the following purposes: to purchase, plant and irrigate trees on public property, to preserve wooded property that remains in a naturalistic state in perpetuity, to perform and maintain a city-wide tree inventory, and to educate citizens and developers on the benefits and value of trees.

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Fee in Lieu of Replacement Trees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	1,308	-	1,025	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	\$ 1,308	\$ -	\$ 1,025	\$ -	\$ -	\$ -
Use of Fund Balance	6,017	-	3,975	-	-	50,000
<b>TOTAL RESOURCES</b>	\$ 7,325	\$ -	\$ 5,000	\$ -	\$ -	\$ 50,000

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	50,000	-	50,000
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	7,325	5,000	5,000	-	-	-
Transfer Out	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 7,325	\$ 5,000	\$ 5,000	\$ 50,000	\$ -	\$ 50,000

PROJECTED FUND BALANCE REVIEW	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Beginning Fund Balance	\$ 160,642	\$ 154,625	\$ 154,625	\$ 150,650	\$ -	\$ 150,650
Net Income	(6,017)	(5,000)	(3,975)	(50,000)	-	(50,000)
<b>ENDING FUND BALANCE</b>	\$ 154,625	\$ 149,625	150,650	\$ 100,650	\$ -	\$ 100,650

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$50,000 for neighborhood park trees.

## Impact Fee Funds

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.

### Water Impact Fee Fund

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. The City is currently in the process of conducting an impact fee study to reevaluate fees levied and to identify eligible capital projects. The FY 2018-19 budgeted expenditures include \$400,000 for the construction of a new elevated storage tank.

### Wastewater Impact Fee Fund

The Wastewater Impact Fee Fund is used to account for the collection and use of wastewater impact fees and is authorized by City Ordinance (04-11-18-26). The City is currently in the process of conducting an impact fee study to reevaluate fees levied and to identify eligible capital projects. There are no budgeted expenditures for FY 2018-19.

### Storm Drainage Impact Fee Fund

The Storm Drainage Impact Fee Fund was used to account for the collection and use of storm drainage fees and was authorized by City Ordinance (04-12-16-27) to fund a portion of eligible drainage projects. The City no longer levies the Storm Drainage Impact Fee. On December 2, 2010 the City Council passed an Ordinance (10-12-02-47) repealing the Storm Drainage Impact Fee Ordinance. The remaining funds will be allocated to eligible drainage projects. There are no budgeted expenditures for FY 2018-19.

### Roadway Impact Fee Fund

The Roadway Impact Fee Fund is authorized by City Ordinance (04-12-16-28) and is used to account for fees for construction of street projects. The City is currently in the process of conducting an impact fee study to reevaluate fees levied and to identify eligible capital projects. There are no budgeted expenditures for FY 2018-19.

### Street Escrow Fund

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. There are no budgeted expenditures for FY 2018-19.

**IMPACT FEE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2018-19**

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees & Permits	692,010	-	564,270	-	-	-
Fines & Forfeiture	-	-	-	-	-	-
Interest Income	11,223	-	10,719	-	-	-
Miscellaneous	(394)	-	-	-	-	-
Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 702,839</b>	<b>\$ -</b>	<b>\$ 574,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	700,000	328,926	-	-	400,000
<b>TOTAL RESOURCES</b>	<b>\$ 702,839</b>	<b>\$ 700,000</b>	<b>\$ 903,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	78,649	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer Out	-	700,000	700,000	-	400,000	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,649</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 1,048,540	\$ 1,672,730	\$ 1,672,730	\$ 1,547,719	\$ -	\$ 1,547,719
Net Income	624,190	(700,000)	(125,011)	-	-	(400,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 1,672,730</b>	<b>\$ 972,730</b>	<b>\$ 1,547,719</b>	<b>\$ 1,547,719</b>	<b>\$ -</b>	<b>\$ 1,147,719</b>

**NEW PROGRAM FUNDING**

The FY 2018-19 **Water Impact Fee** budget includes \$400,000 for an elevated storage tank construction.

## 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 re-evaluate the fees levied and adjust them as necessary.

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Water Impact Fees	\$ 248,374	\$ -	\$ 267,499	\$ -	\$ -	\$ -
Interest Income	3,571	-	2,559	-	-	-
Miscellaneous	(394)	-	-	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 251,552</b>	<b>\$ -</b>	<b>\$ 270,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	400,000	129,942	-	-	400,000
<b>TOTAL RESOURCES</b>	<b>\$ 251,552</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	36,783	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer	-	400,000	400,000	-	400,000	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 36,783</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

PROJECTED FUND BALANCE REVIEW	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Beginning Fund Balance	\$ 318,865	\$ 533,634	\$ 533,634	\$ 403,692	\$ -	\$ 403,692
Net Income	214,768	(400,000)	(129,942)	-	-	(400,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 533,634</b>	<b>\$ 133,634</b>	<b>\$ 403,692</b>	<b>\$ 403,692</b>	<b>\$ -</b>	<b>\$ 3,692</b>

### NEW PROGRAM FUNDING

The FY 2018-19 budget includes \$400,000 for the elevated storage tank.

## 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 City 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 re-evaluate the fees levied and adjust them as necessary.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wastewater Impact Fees	\$ 287,075	\$ -	\$ 196,955	\$ -	\$ -	\$ -
Interest Income	2,920	-	5,360	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 289,995</b>	<b>\$ -</b>	<b>\$ 202,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 289,995</b>	<b>\$ -</b>	<b>\$ 202,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	25,933	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,933</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 237,944	\$ 502,006	\$ 502,006	\$ 704,321	\$ -	\$ 704,321
Net Income	264,062	-	202,315	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 502,006</b>	<b>\$ 502,006</b>	<b>704,321</b>	<b>\$ 704,321</b>	<b>\$ -</b>	<b>\$ 704,321</b>

### **NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

## STORM DRAINAGE IMPACT FEE FUND

### **DIVISIONAL DESCRIPTION**

The Storm Drainage Impact Fee Fund was used to account for the collection and use of storm drainage fees. Fees were paid by developers for construction of drainage projects under City Ordinance (04-12-16-27). City Council repealed the Storm Drainage Impact fees with City Ordinance (10-12-02-47) on December 2, 2010. The remaining funds in the Storm Drainage Fund will be allocated to eligible drainage projects.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Impact Fees - Lynchburg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees - Swisher	-	-	-	-	-	-
Impact Fee - PEC 1	-	-	-	-	-	-
Impact Fee - Veal SP/Griff	-	-	-	-	-	-
Interest Income	766	-	600	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 766</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 90,693	\$ 91,459	\$ 91,459	\$ 92,059	\$ -	\$ 92,059
Net Income	766	-	600	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 91,459</b>	<b>\$ 91,459</b>	<b>\$ 92,059</b>	<b>\$ 92,059</b>	<b>\$ -</b>	<b>\$ 92,059</b>

### **NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

## ROADWAY IMPACT FEE FUND

### **DIVISIONAL DESCRIPTION**

The Roadway Impact Fee Fund 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. The City must undertake an impact fee study update every five years to re-evaluate the fees levied and adjust them as necessary.

<b>RESOURCE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Roadway Impact Fees	\$ 156,559	\$ -	\$ 99,816	\$ -	\$ -	\$ -
Interest Income	2,762	-	1,200	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 159,320</b>	<b>\$ -</b>	<b>\$ 101,016</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	300,000	198,984	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 159,320</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURE SUMMARY</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	-	\$ -
Professional Fees	15,933	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer	-	300,000	300,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,933</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PROJECTED FUND BALANCE REVIEW</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 BUDGET</b>	<b>2017-18 ESTIMATE</b>	<b>2018-19 REQUESTED</b>	<b>2018-19 PACKAGES</b>	<b>2018-19 BUDGET</b>
Beginning Fund Balance	\$ 248,923	\$ 392,310	\$ 392,310	\$ 193,326	\$ -	\$ 193,326
Net Income	143,387	(300,000)	(198,984)	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 392,310</b>	<b>\$ 92,310</b>	<b>\$ 193,326</b>	<b>\$ 193,326</b>	<b>\$ -</b>	<b>\$ 193,326</b>

### **NEW PROGRAM FUNDING**

There is no new program funding for FY 2018-19.

## 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.

RESOURCE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Escrow	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	1,205	-	1,000	-	-	-
Transfer In	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,206</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,206</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURE SUMMARY	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-
Training	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfer	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

PROJECTED FUND BALANCE REVIEW	2016-17 ACTUAL	2017-18 BUDGET	2017-18 ESTIMATE	2018-19 REQUESTED	2018-19 PACKAGES	2018-19 BUDGET
Beginning Fund Balance	\$ 152,115	\$ 153,321	\$ 153,321	\$ 154,321	\$ -	\$ 154,321
Net Income	1,206	-	1,000	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 153,321</b>	<b>\$ 153,321</b>	<b>\$ 154,321</b>	<b>\$ 154,321</b>	<b>\$ -</b>	<b>\$ 154,321</b>

### NEW PROGRAM FUNDING

There is no new program funding for FY 2018-19.



## 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.

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### Capital Management Summary

The Capital Improvement Program (CIP) 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.

### Major Expenditure Summary

The City has finished a Water/Wastewater Master Plan update. The last plan, finalized in 2006, included projects completed with the 2007 bond issuance. A Comprehensive Capital Program has been developed for both the General Fund and the Water/Wastewater Fund.

**CITY OF CORINTH  
CAPITAL IMPROVEMENT PROGRAM  
2018-19**

	2018-19	2019-20	2020-21	2021-22	2022-23	Over 5 Years	Total
<b>Water System Improvements</b>							
Quail Run Drive/Dobbs 12", 16" & 20" Waterlines	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
Lake Sharon/Oakmont to FM2499	601,000	-	-	-	-	-	601,000
Quail Run 1.0 MG Elevated Tank	4,250,000	-	-	-	-	-	4,250,000
Trim Impellers on Existing Lake Sharon Pumps	-	-	90,000	-	-	-	90,000
Parkridge Waterline	-	-	-	800,000	-	-	800,000
Lake Sharon Pump Station & Expansion	-	-	-	-	-	600,000	600,000
Lake Sharon 3MG Ground Storage Tank Rehabilitation	-	-	-	-	-	1,700,000	1,700,000
<b>Total Water System</b>	<b>\$ 7,451,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ 10,641,000</b>
<b>Wastewater System Improvements</b>							
Parkridge Sewer Line	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
LCMUA (Liftstation/Sewer Main)	-	-	-	-	-	1,500,000	1,500,000
Old Highway 77 Clay Tile Sewer Rehab	-	-	150,000	-	-	-	150,000
Shady Rest Lift station 12" Sewer Line	-	-	-	-	-	500,000	500,000
Lift Station 3A Upgrade	-	-	-	-	-	470,000	470,000
South Lift Station, Force Main and Gravity Improvements	-	-	-	-	-	2,200,000	2,200,000
Southwest Lift Station, Force Main and Gravity Improvements	-	-	-	-	-	2,200,000	2,200,000
North Corinth 8" WW Improvements	-	-	-	-	-	555,000	555,000
Parkridge Gravity Sewer Improvements	-	-	-	-	-	2,100,000	2,100,000
<b>Total Wastewater System</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,525,000</b>	<b>\$ 10,175,000</b>
<b>Drainage System Improvements</b>							
Lynchburg Creek Watershed	5,000,000	-	-	-	-	-	5,000,000
Lake Sharon/Oakmont to FM2499	2,070,000	-	-	-	-	-	2,070,000
Meadowview Pond Dredging	-	-	-	-	-	500,000	500,000
<b>Total Drainage System</b>	<b>\$ 7,070,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>7,570,000</b>
<b>Total Capital Improvement Program</b>	<b>\$ 14,521,000</b>	<b>\$ 500,000</b>	<b>\$ 240,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 12,325,000</b>	<b>\$ 28,386,000</b>
<b>FUNDING SOURCES</b>							
Unissued/Unauthorized Bond Proceeds	\$ 7,513,577	\$ -	\$ -	\$ 800,000	\$ -	\$ 12,325,000	\$ 20,638,577
Issued Bond Proceeds	1,374,796	-	-	-	-	-	1,374,796
Aid In Construction	-	-	-	-	-	-	-
Water/Wastewater Operating Funds	-	-	-	-	-	-	-
Drainage Operating Funds	400,000	-	-	-	-	-	400,000
Water Impact Fees/Escrow Funds	400,000	-	90,000	-	-	-	490,000
General Operating Funds	600,000	-	-	-	-	-	600,000
Grant Funds	4,000,000	-	-	-	-	-	4,000,000
Wastewater Impact Fees/Escrow Funds	-	500,000	150,000	-	-	-	650,000
Utility Capital Improvement Fund	232,627	-	-	-	-	-	232,627
<b>TOTAL</b>	<b>\$ 14,521,000</b>	<b>\$ 500,000</b>	<b>\$ 240,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ 12,325,000</b>	<b>\$ 28,386,000</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**CITY OF CORINTH  
CAPITAL IMPROVEMENT PROGRAM  
2018-19**

	2018-19	2019-20	2020-21	2021-22	2022-23	Over 5 Years	Total
<b>Streets</b>							
Lake Sharon/Corinth Parkway Extension & Quail Run Reconstruction	\$ 3,000,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Cliff Oak Drive	-	-	1,525,000	-	-	-	1,525,000
Walton Drive	-	-	-	-	1,473,000	-	1,473,000
Vintage	-	-	-	-	125,000	-	125,000
Parkridge Collector Road	-	-	-	2,621,000	-	-	2,621,000
Post Oak Road	-	-	-	-	-	6,475,000	6,475,000
Shady Shores Road	-	-	-	-	-	3,500,000	3,500,000
Tower Ridge Drive	-	-	-	-	-	800,000	800,000
South Garrison Street	-	-	-	-	-	900,000	900,000
<b>Total Street Improvements</b>	<b>\$ 3,000,000</b>	<b>\$ 2,100,000</b>	<b>\$ 1,525,000</b>	<b>\$ 2,621,000</b>	<b>\$ 1,598,000</b>	<b>\$ 11,675,000</b>	<b>\$ 22,519,000</b>
<b>Parks &amp; Recreation</b>							
Corinth Parkway Street Lighting	\$ -	\$ -	\$ -	\$ 490,000	\$ -	\$ -	\$ 490,000
Field Lights for Multipurpose Fields	-	-	-	-	550,000	-	550,000
Additional 14U Baseball Fields	-	-	-	-	-	400,000	400,000
Additional 12U Baseball Fields	-	-	-	-	400,000	-	400,000
Additional Fast Pitch Softball Field	-	-	-	-	-	400,000	400,000
Field Lights for Football	-	-	-	-	-	360,000	360,000
<b>Total Park Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 490,000</b>	<b>\$ 950,000</b>	<b>\$ 1,160,000</b>	<b>\$ 2,600,000</b>
<b>General</b>							
Public Safety Communication	82,000	172,000	172,000	172,000	172,000	-	770,000
Fire House Alerting	90,000	-	-	-	-	-	90,000
Fiber Optic Lines (CH to PH2/PW)	-	150,000	-	-	-	-	150,000
Fiber Optic Lines (CH to PSF)	100,000	-	-	-	-	-	100,000
PSF - Covered Parking	-	-	-	150,000	-	-	150,000
Point-to-Point Microwave (CH to PSF)	-	-	-	-	75,000	-	75,000
FH3/Sally Port Epoxy Floor	-	-	-	-	129,000	-	129,000
<b>Total General Improvements</b>	<b>\$ 272,000</b>	<b>\$ 322,000</b>	<b>\$ 172,000</b>	<b>\$ 322,000</b>	<b>\$ 376,000</b>	<b>\$ -</b>	<b>1,464,000</b>
<b>Total Capital Improvement Program</b>	<b>\$ 3,272,000</b>	<b>\$ 2,422,000</b>	<b>\$ 1,697,000</b>	<b>\$ 3,433,000</b>	<b>\$ 2,924,000</b>	<b>\$ 12,835,000</b>	<b>\$ 26,583,000</b>
<b>FUNDING SOURCES</b>							
Unissued/Unauthorized Bond Proceeds	\$ 2,486,423	\$ 2,100,000	\$ 1,525,000	\$ 3,111,000	\$ 2,548,000	\$ 12,835,000	\$ 24,605,423
Issued Bond Proceeds	94,201	-	-	-	-	-	94,201
Aid In Construction	-	-	-	-	-	-	-
General Operating Funds	272,000	322,000	172,000	322,000	376,000	-	1,464,000
General Capital Improvement Fund	419,376	-	-	-	-	-	419,376
<b>TOTAL</b>	<b>\$ 3,272,000</b>	<b>\$ 2,422,000</b>	<b>\$ 1,697,000</b>	<b>\$ 3,433,000</b>	<b>\$ 2,924,000</b>	<b>\$ 12,835,000</b>	<b>\$ 26,583,000</b>



**BUSINESS ITEM 1.**

**City Council Regular and Workshop Session**

**Meeting Date:** 08/02/2018

**Title:** Corinth Economic Development Bylaws

**Submitted For:** Bob Hart, City Manager

**Submitted By:** Kim Pence, City Secretary

**Finance Review:** N/A

**Legal Review:** Yes

**City Manager Review: Approval:** Bob Hart, City Manager

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**AGENDA ITEM**

Consider and act on an amendment to the Corinth Economic Development Corporation Bylaws.

**AGENDA ITEM SUMMARY/BACKGROUND**

The EDC Board considered amendments at their July 2 meeting. Melissa Cranford, city attorney prepared language based on the discussions at the June 11 meeting. The EDC Board voted 4 (Blazewick, Glockel, Henderson, Holzwarth) - 2 (Burnett, Ray)(with Hinson absent) to submit to City Council the following bylaw amendments to Sections 4.9 and 5.5.

Section 4.9 Personnel. The Corporation may establish full-time and/or part-time personnel positions to be filled by appointment by the City Manager with the advice and counsel of the Board. Personnel positions assigned to support the Board shall be reflected in the Annual Corporate Budget and approved as provided in these Bylaws.

Section 5.5 Executive Director. The Executive Director and all other positions assigned to support the Board are appointed by the City Manager as compensated employees of the City to be documented as required by state law. A current or former Board Director shall not be eligible to serve as Executive Director while serving on the Board and for a year after leaving the Board. The Executive Director and all positions assigned to support the Board shall report to the City Manager for all daily operations and implementation of Board policies and resolutions. The Executive Director or a representative of the City's management as designated by the City Manager shall attend all Board meetings.

Councilmember Johnson requested, by email, "a list of 5 cities with similar bylaws governing the relationship between their respective EDC organization and cities." These provisions follow:

**Duncanville**

Article IV Section 1 Chief Administrative Officer. The City Manager or his designee shall be the chief administrative officer of the Corporation and be in general charge of the properties and affairs of the Corporation, shall administer all work orders, requisitions for payment, purchase orders, contract administration/oversight, and other instruments or activities prescribed by the Board in the name of the Corporation.

The City Manager shall employ such full or part-time employees as needed to carry out the programs of the Board. These employees shall be employees of the City and perform those duties as are assigned to them. These employees shall be compensated as prescribed in Article III, Section 8 of these bylaws. The City Manager shall have the authority, and subject to provision of the City Charter and policies-procedures of the City, to hire, fire, direct, and control the work, as functionally appropriate, of such employees.

The City Manager or his designee shall have the responsibility to see to the handling, custody, and security of all funds and securities of the Corporation. When the necessary or proper, the City Manager shall endorse and sign, on behalf of the Corporation, for collection or issuance, checks, notes and other obligations drawn upon such bank or banks or depositories as shall be designated by the City Council consistent with these bylaws. The City Manager shall see to the entry in the books of the Corporation of full and accurate accounts of all monies received and paid out on account of the Corporation. The City Manager shall, at the expense of the Corporation, give such bond for

the faithful discharge of the duties in such form and amount as the City Council shall require, by resolution. The City Manager shall submit a monthly report to the Board, in sufficient detail, of all checks or drafts issued on behalf of the Corporation for the previous month.

### **Georgetown**

The registered agent for the corporation shall be the City Manager, provided that the Board from time to time, may change the registered agent and/or address of the registered office, in accordance with state law and subject to City Council approval, provided that such change is appropriately reflected in these bylaws and in the Article of Incorporation.

Section 7. Board's relationship with the City. In accordance with state law, the Board shall be responsible for the proper discharge of its duties assigned herein. The Board shall determine its policies and directives within the limitations of the duties herein imposed by applicable laws, the Articles, these Bylaws, contracts entered into with the City, and budget and fiduciary responsibilities. Such policies and directives are subject to approval by the City Council. Any request for services made to departments of the City shall be made in by the Board or its designee in writing to the City Manager. The City Manager may approve such request for assistance from the Board when he finds such requested services are available within the City and that the Board has agreed to reimburse the City for the cost of such services so provided, as provided in Article III, Section 3.08 of these bylaws.

### **Gonzales**

4.15 Board's relationship with administrative departments of the city. Subject to the paramount authority of the City Manager under the charter of the City, the Corporation shall have the right to utilize the services of the City Legal Advisor, the City Secretary, and staff and employees of the Economic Development Department and Finance Department of the City provided the performance of such services does not materially interfere with other duties of such personnel of the City.

### **Pittsburg**

Section 6. Services of City Staff and Officers. Subject to the paramount authority of the City Manager, the Corporation shall have the right to utilize the services and the staff and employees of the City, provided (i) that the corporation shall pay reasonable compensation to the City for such services, and (ii) the performance of such services does not materially interfere with other duties of such personnel of the City.

### **Midlothian**

Section 10. Board's relationship with the city. In accordance with state law, the Board shall be responsible for the proper discharge of its duties assigned herein. The Board shall determine its policies and directives within the limitations of the duties herein imposed by applicable laws, the Articles, these Bylaws, contracts entered into with the City, and budget and fiduciary responsibilities. Any request for services made to departments of the City shall be made in by the Board or its designee in writing to the City Manager. The City Manager may approve such request for assistance from the Board when he finds such requested services are available within the City and that the Board has agreed to reimburse the City for the cost of such services so provided, as provided in these bylaws.

Subject to the authority of the City Manager under the Charter of the City, the Corporation shall have the right to utilize the services of the staff and employees of the City, provided (i) that the City Manager approves of the utilization of such services, (ii) that the Corporation shall pay, as approved by the City Manager, reasonable compensation to the City of such services, and (iii) personnel of the City. Utilization of the aforesaid City staff shall be solely by a contract approved by the City Council and the Board.

### **Melissa**

Section 7. Board relationship with the City. In accordance with state law, the Board shall be responsible for the proper discharge of its duties assigned herein. The Board shall determine its policies and directives within the limitations of the duties herein imposed by applicable laws, the Articles, these Bylaws, contracts entered into with the City, and budget and fiduciary responsibilities. Such policies and directives are subject to approval by the City Council. Any request for services made to departments of the City shall be made in by the Board or its designee in writing to the City Manager. The City Manager may approve such request for assistance from the Board when he

finds such requested services are available within the City and that the Board has agreed to reimburse the City for the cost of such services so provided, as provided in Article III, Section 8 of these bylaws.

Schertz bylaws not accessible but following is a summary of position.

The City of Schertz form of government is Council-Manager, with the City Council and Mayor serving as the city's elected officials and the City Manager appointed by Council. City Hall, overseen by the City Manager, includes services such as Permitting, Municipal Court, and Economic Development. The Schertz Economic Development Corporation (SEDC) is a nonprofit corporation and is an industrial development corporation under the Development Corporation Act, as amended, Title 12, Subtitle C1, Texas Local Government Code (the "Act") and governed by Chapter 501, Chapter 502, and Chapter 505 of the Act.

The affairs of the SEDC are managed by a Board of Directors, which is composed of 7 members appointed by City Council. The City Manager, or his designee, shall serve as the Executive Director of the SEDC to provide administrative support services for the advancement to economic prosperity for the City.

**Grapevine**

Bylaws do not provide for staff for the EDC. The City Manager serves as the executive director.

**RECOMMENDATION**

Approval of the bylaw changes in sections 4.9 and 5.5 as recommended by the EDC Board.

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**Attachments**

EDC Bylaws

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*Gateway to success*

## BYLAWS

### CORINTH ECONOMIC DEVELOPMENT CORPORATION BOARD OF DIRECTORS

### **A TEXAS NON-PROFIT CORPORATION**

## ARTICLE I

### **PURPOSE AND POWERS**

- 1.1 Purpose. These bylaws ("Bylaws") govern the affairs of the Corinth Economic Development Corporation (hereafter "the Corporation"), a Type B Corporation created for the purposes set forth in Article IV of its Articles of Incorporation, the same to be accomplished on behalf of and for the benefit of the City of Corinth, Texas, a Texas municipal corporation (the "City") as its duly constituted authority and instrumentality in accordance with the Development Corporation Act of 1979, Chapters 501 and 505 et seq. of the Texas Local Government Code as amended (collectively, the "Act"), and other applicable laws.
- 1.2 Powers. In the fulfillment of its corporate purpose, the Corporation shall be governed by the Act and Bylaws and shall have all the powers set forth and conferred in its Articles of Incorporation, in the Act, and in other applicable laws.

ARTICLE II

**OFFICES**

- 2.1 Principal Office. The principal office of the Corporation shall be in the City of Corinth, Denton County, Texas being 3300 Corinth Parkway, Corinth, Texas 76208.
- 2.2 Registered Office and Registered Agent. The Corporation shall have and continuously maintain in the State of Texas a registered office and a registered agent, whose office shall be identical with such registered office, as required by the Texas Non-Profit Corporation Act. The registered office may be, but need not be identical with the principal office of the corporation in the State of Texas, and the Board may change the address of the registered office from time to time.

ARTICLE III

**MEMBERS&STOCKHOLDERS**

- 3.1 The Corporation shall have no members or stockholders.

ARTICLE IV

**BOARD OF DIRECTORS**

- 4.1 Powers. Number and Term of Office:
- (a) The property and affairs of the Corporation shall be managed and controlled by the Board of Directors (hereafter "the Board"), and subject to the restrictions imposed by all applicable laws, the Articles of Incorporation, and these Bylaws, and the Board shall exercise all of the powers of the Corporation.

- (b) The Board shall consist of seven (7) Directors each of whom shall be appointed by the City Council of the City of Corinth (hereafter "City Council"), as provided in Article VII of the Articles of Incorporation.
- (c) Each member of the Board of Directors shall serve a two (2) year term, or until his/her successor is appointed, unless sooner removed or resigned. Each Director shall be eligible for reappointment. No Director shall serve more than two (2) consecutive terms excluding the initial term, if less than two (2) years. Any vacancy occurring on the Board shall be filled by appointment of the City Council, to hold office until the expiration of the term of the vacating member. Unless otherwise provided, terms shall begin on October 1st and expire on September 30<sup>th</sup>.
- (d) The Directors constituting the first Board shall be those Directors named in the Articles of Incorporation. The respective initial terms of the Board are set forth in the Articles of Incorporation. Thereafter, each successor member of the Board shall be appointed and serve for two (2) years, or until his or her successor is appointed as hereafter provided.
- (e) Any Director may be removed from the Board by the City Council at any time without cause.

4.2 Regular and Special Meetings. The Board shall hold its annual meeting at 6:00 PM on the first Monday of the month of June of each year and shall hold regular meetings at 6:00 PM on the first Monday of each month. The Directors shall hold their regular and special meetings at such place, or places within the City limits, as the Board may determine from time to time; provided, however, in the absence of any such determination by the Board, the meetings shall be held at the principal office of the Corporation as specified in Article II of these Bylaws. Special meetings of the Board shall be held whenever called by the President,

a majority of the Directors, the Mayor of the City, or a majority of the City Council. In addition to posting a meeting notice in accordance with these Bylaws, a copy of each such meeting notice shall be delivered to each Director not less than 72 hours before the time of the meeting. A meeting notice shall be deemed delivered to any Director when (i) deposited in the United States mail addressed to the Director at his or her address as it appears on the records of the Corporation, or (ii) sent by email to the Director at his or her email address as it appears on the records of the Corporation. A Director may waive such notice in writing at any time either before or after the time of the meeting and such notice shall be deemed waived by attendance.

4.3 Notice and Open Meetings Act. The Corporation shall be considered a "governmental body" within the meaning of the Texas Government Code, Sec. 551.001, and notice of each meeting and deliberation shall be given to the public in accordance with the provisions of the Texas Government Code, Chapter 551 (as amended).

4.4 Quorum and Voting. Four (4) Directors shall constitute a quorum for conducting official business of the Corporation. The act of a quorum of Directors shall constitute the act of the Board, and of the Corporation, unless law requires the act of a greater number. No Director may vote or attend by proxy. Directors must be present to vote at any meeting.

4.5 Attendance. Regular attendance is required at all meetings. Two (2) consecutive unexcused absences from regular scheduled meetings of the Board shall constitute cause for replacement of a Director. An unexcused absence is one not approved by the President.

4.6 Conduct of Business:

- (a) At the meetings of the Board, Roberts' Rules of Order shall be the guide by which business is conducted.
- (b) At all meetings of the Board, the President shall preside, and in the absence of the President, the Vice-President shall exercise the powers of the President; provided, however, in the absence of the President and Vice-President, the quorum may elect a

temporary President for such meeting.

- (c) The Secretary of the Corporation shall act as Secretary of all meetings of the Board, but in the absence of the Secretary, the presiding officer may appoint any person to act as Secretary of the meeting.

4.7 Sub-Committees of the Board. The Board may designate no more than three (3) Directors to constitute an official sub-committee of the Board to exercise such authority of the Board as may be specified in any resolution; however, any subcommittee shall function as a recommending body only. Only the Board may exercise final official action of the Corporation. The subcommittees may include external representation if deemed necessary by the Board. Each subcommittee shall keep regular minutes of the transactions of its meetings.

4.8 Compensation. Officers of the Corporation who are Directors of the Board shall not receive any salary or compensation for their services, except that they may be reimbursed for their actual and reasonable expenses incurred in the performance of their duties hereafter by the President, or the Vice-President in the case of reimbursement to the President. Other officers, who are not Directors of the Board, may be compensated as directed by the Board.

4.9 Personnel. The Corporation may establish full-time and/or part-time personnel positions to be filled by appointment by the City Manager with the advice and counsel of the Board. Personnel positions assigned to support the Board shall be reflected in the Annual Corporate Budget and approved as provided in these Bylaws.

## ARTICLE V

### OFFICERS

5.1 Titles and Terms of Office.

- (a) The officers of the Corporation shall consist of a President, a Vice-President, a

Secretary, a Treasurer and any other officers as the Board may from time to time elect or appoint. One person may hold more than one office, except the President shall not hold the office of the Secretary. Terms of officers shall be two (2) years, beginning October 1<sup>st</sup> or other appropriate date in the case of an initial partial year and ending September 30<sup>th</sup>.

- (b) The City Council of the City of Corinth shall recommend to the Board the person to serve as President. All officers shall be elected by and subject to removal from office at the will of and at any time by a vote of a majority of the Board.

5.2 President. The President shall be a Director of the Board and shall have the following authority:

- (a) Shall preside over all meetings of the Board;
- (b) Shall have the power to vote on all matters coming before the Board;
- (c) Shall have the authority, upon notice to the members of the Board, to call a Special Meeting of the Board when in his or her judgment such a meeting is required;
- (d) Shall have the authority to appoint, with Board approval, sub-committees to aid and assist the Board in its business undertakings or other matters incident to the operation and functions of the Board; and
- (e) Shall sign and execute all contracts and other legal documents in the name of the Corporation as approved by the Board.

5.3 Vice-President. The Vice-President shall be a Director of the Board and shall exercise the powers of the President during the President's absence, refusal or inability to act. Any action taken by the Vice-President in the performance of the duties of the President shall be conclusive evidence of the President's absence, inability or refusal to act at the time such action was taken.

5.4 Treasurer. The Treasurer need not be a Director of the Board. The Treasurer may be an

employee of the City's Finance Department and shall have the responsibility to monitor the handling, custody and security of all funds and securities of the Corporation in accordance with these Bylaws and the statutes governing the Corporation formed under the Act. The Treasurer shall oversee the books of the Corporation and the full and accurate accounting of all monies received by and paid on behalf of the Corporation. The Treasurer shall, at the expense of the Corporation, give such bond for faithful discharge of his/her duties in such form as the Board may require.

5.5 Executive Director. The Executive Director and all other positions assigned to support the Board are appointed by the City Manager as compensated employees of the City to be documented as required by state law. A current or former Board Director shall not be eligible to serve as Executive Director while serving on the Board and for a year after leaving the Board. The Executive Director and all positions assigned to support the Board shall report to the City Manager for all daily operations and implementation of Board policies and resolutions. The Executive Director or a representative of the City's management as designated by the City Manager shall attend all Board meetings.

5.6 Secretary. The Secretary shall be a Director of the Board and may sign with the President upon the approval of the Board in the name of the Corporation, and/or attest to the signature thereto, all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other instruments, except the papers as the Board may direct, all of which shall at all reasonable times be open to public inspection upon application at the office of the Corporation during business hours; and shall in general perform all duties incidental to the office of Secretary subject to the control of the Board. The Secretary shall maintain the minutes of all meetings of the Board in books provided for that purpose and shall give and serve all notices.

5.7 Election of Officers. The President, Vice-President and Secretary shall be elected from among the Directors of the Board. The Treasurer may be an employee of the City, appointed by the Finance Director of the City of Corinth ("Finance Director") to oversee the finances of the

Corporation.

ARTICLE VI

**FUNCTIONAL CORPORATE DUTIES AND REQUIREMENTS**

- 6.1 Annual Report. The Executive Director shall prepare an annual report on or before April 1<sup>st</sup> of each year for City Council, outlining the accomplishments and activities of the Corporation for the previous fiscal year.
- 6.2 Annual Corporate Budget. On or before July 20th of each year, the Board shall adopt a proposed budget of expected revenues and proposed expenditures of the next ensuing fiscal year. The budget shall not be effective nor shall expenditures occur until the same has been approved by the City Council.
- 6.3 Books, Records and Audits.
- (a) The Corporation shall keep and properly maintain, in accordance with generally accepted accounting principles, complete books, records, accounts and financial statements pertaining to its corporate funds, activities and affairs. Notwithstanding any provision in Section 5.04, the Corporation may maintain any financial records solely at City Hall.
  - (b) The books, records, accounts and financial statements of the Corporation shall be audited at least once each fiscal year by the Finance Director or an outside, independent auditing and accounting firm approved by the Finance Director.
- 6.4 Deposit and Investment of Corporate Funds.
- (a) All proceeds from the issuance of bonds, notes, or other debt instruments ("Obligations") issued by the Corporation shall be deposited and invested as provided in any resolution, order, indenture, or other documents authorizing or relating to any such issuance.

- (b) All other monies of the Corporation shall be deposited, secured and/or invested in the manner provided for the deposit, security and/or investment of the public funds of the City. The Board shall designate authorized signatures on all payment authorization and/or check requests. The reconciliation of accounts and investment of funds may be reviewed by the City, at the City's expense.

6.5 Expenditures of Corporate Money. The monies of the Corporation, including but not limited to, sales and use taxes collected pursuant to the Act, monies derived from the repayment of loans, rents received from the lease or use of property, proceeds from the investment of funds of the Corporation, proceeds from the sale of property, and proceeds derived from the sale of Obligations, may be expended by the Corporation for any purposes authorized by the Act, subject to the following limitations:

- (a) Expenditures from the proceeds of Obligations shall be identified and described in the orders, resolutions, indentures or other agreements submitted to and approved by the City Council prior to the sale and delivery of the Obligations to the purchasers thereof.
- (b) Expenditures that may be made from a fund created with the proceeds of Obligations, and expenditures of monies derived from sources other than the proceeds of Obligations may be used for the purposes of financing or otherwise providing one or more "Projects," as defined in the Act. The specific expenditures shall be described in a resolution or order of the Board and shall be made only after the approval thereof by the City Council.
- (c) Except as otherwise set forth in Section 6.05, or a project for which a public hearing is not required by the Act, two (2) separate public hearings shall be held prior to the approval of any proposed specific project. One (1) shall be held by the Board and one (1) shall be held by the City Council.

- (d) All proposed expenditures shall be made in accordance with, and shall be set forth, in the annual budget required in Section 6.02 of this Article.
- (e) For any specific project costing \$25,000.00 or less, the Board may approve, and begin making expenditures 60 days subsequent to the Board's public hearing required by Section 6.05(c). The City Council is not required to conduct a public hearing for any project costing \$25,000.00 or less, or for any project for which a public hearing is not required by the Act.

6.6 Issuance of Obligations. No Obligations, including refunding Obligations, shall be sold and delivered by the Corporation unless the City Council adopts a resolution, not earlier than the 60th day before the date the Obligations are delivered, specifically approving the Corporation's resolution providing for the issuance of such Obligations.

6.7 Conflict of interest. The procedures of the Texas Local Government Code, Chapter 171, shall apply to conflicts of interest by Board Directors who shall be considered local public officials for purposes of these Bylaws. If a Director has a substantial interest in any business entity or real property, which is subject of deliberation by the Board, the Director shall file an affidavit with the Secretary of the Corporation stating the nature and extent of the interest. Such affidavit shall be filed prior to any vote or decision upon the matter of the Board, and the interested Director shall abstain from any vote, decision or discussion upon the matter.

6.8 Gifts. The Board may accept on behalf of the Corporation, any contribution, gift, bequest, or devise for the general purposes or for any special purposes of the Corporation.

6.9 Contracts for Service. All contracts of the Corporation must be approved by the City Council before the contract is executed by the officers of the Corporation. After a contract is approved by the City Council, expenditures made in accordance with the terms of that contract do not require additional City Council approval. Other expenditures of the Corporation require City Council approval before the expenditure is made.

ARTICLE VII  
MISCELLANEOUS PROVISIONS

- 7.1 Fiscal Year. The fiscal year of the Corporation shall be the same as the fiscal year of the City.
- 7.2 Seal. The Board of Directors shall have the option of electing to use a corporate seal which shall be in a form and may contain inscription as the Board may determine. The absence of a corporate seal shall not vitiate any record, document or act of the Board.
- 7.3 Resignations. Any Director or officer may resign at any time. Such resignations shall be made in writing and shall take effect at the time specified therein, or, if no time is specified, at the time of its receipt by the President or Secretary.
- 7.4 Approval or Advice and Consent by City Council. To the extent that these Bylaws refer to any approval by the City Council or refer to advice and consent by the City Council, such advice and consent shall be evidenced by a certified copy of a resolution, order or motion duly adopted by City Council.
- 7.5 Services of City Staff and Officers. The Corporation may utilize the services of the City personnel for usual and routine matters, provided that the performance of such service does not materially interfere with the other duties of such personnel of the City. Subject to approval of the City Manager or the City Council, the Corporation may utilize the services of City personnel for unusual and non-routine matters. The Corporation shall pay reasonable compensation to the City for such services or use of any City personnel.
- 7.6 Indemnification of Directors, Officers and Employees.
- (a) As provided in the Act and in the Articles of Incorporation, the Corporation is, for the purposes of the Texas Tort Claims Act (Subchapter A, Chapter 101), Texas Civil Practices and Remedies Code, a governmental unit, and its actions are

governmental functions.

- (b) The Corporation shall indemnify each Director of the Board, its officers, its employees, its attorneys, each member of City Council and each member of the City, to the fullest extent permitted by the Act against all liability or expense, including but not limited to attorneys' fees incurred by any of such persons by reason of any actions or omissions that may arise out of the functions and activities of the Corporation.
- (c) The Corporation may purchase and maintain insurance on behalf of any Board Director, officer, employee or agent of the Corporation, or on behalf of any person serving at the request of the Corporation as a Board Director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against any liability asserted against that person and incurred by that person in any such capacity or arising out of any such status with regard to the Corporation, whether or not the Corporation has the power to indemnify that person against liability for any of those acts.
- (d) Any indemnification or liability insurance provided under this Section may be obtained through the City's general insurance coverage.

7.7 Legal Construction. These Bylaws shall be construed in accordance with the laws of the State of Texas. All references in these Bylaws to statutes, regulations, or other sources of legal authority shall refer to the authorities cited, or their successors, as they may be amended from time to time. The provisions of the Act applicable to corporations governed under the Act are incorporated within these Bylaws as amended. In the event of any conflict between the applicable provisions of the Act and these Bylaws, then the provisions of the Act shall control.

7.8 Severability. If any provision or section of these Bylaws is held to be invalid, illegal or

unenforceable in any respect, the invalidity, illegality or unenforceability shall not affect any other provision, and the Bylaws shall be construed as if the invalid, illegal, or unenforceable provision had not been included in the Bylaws.

7.9 Parties Bound. The Bylaws shall be binding upon and inure to the benefit of the Directors, officers and agents of the Corporation and their respective heirs, executors, administrators, legal representatives, successors and assigns, except as otherwise provided herein.

7.10 Applicability of City Charter, Policies and Procedures. The City Charter and all duly approved City policies and procedures shall apply directly to the Corporation and the Board unless such charters, policies or procedures are superseded by state law or are not related to the functions of the Board. The Board has the discretion, subject to the approval of the City Council, to adopt other policies and procedures in addition to or in place of these policies and procedures of the City.

ARTICLE VIII

**EFFECTIVE DATE, AMENDMENTS**

- 8.1 Effective Date. These Bylaws shall become effective upon the occurrence of all of the following events:
- (a) The adoption of these Bylaws by the Board; and
  - (b) The approval and adoption of these Bylaws by the City Council
- 8.2 Amendments to Articles of Incorporation and Bylaws. These Bylaws may be amended or repealed, and amended Bylaws may be adopted by either:
- (a) An affirmative vote of at least four (4) Board Directors present at any regular meeting or any special meeting, if at least three (3) days written notice is given of an intention to amend or repeal the Bylaws or to adopt new Bylaws at such meeting. Any such amendment of the Bylaws will be effective upon approval by the City Council; or
  - (b) The City Council, in its sole discretion.

Amended this the \_\_\_ day of \_\_\_\_\_, 2018

\_\_\_\_\_  
Tina Henderson  
President of the Board of Directors

Attest:

\_\_\_\_\_  
Jason Alexander  
Executive Director

Approved by the City Council of the City of Corinth, Texas on this \_\_\_\_ day of \_\_\_\_\_ 2018:

\_\_\_\_\_  
Bill Heidemann  
Mayor

**City Council Regular and Workshop Session**

**Meeting Date:** 08/02/2018

**Title:** Code of Ethics Ordinance

**Submitted For:** Bob Hart, City Manager

**Submitted By:** Kim Pence, City Secretary

**City Manager Review: Approval:** Bob Hart, City Manager

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**AGENDA ITEM**

Consider and act on an Ordinance of the City of Corinth repealing existing Chapter 39, Code of Ethics, of Title III, Administration, of the Code of Ordinances of the City and adopting a new Chapter 39, Code of Ethics, with provisions applicable to City Officials, both current and former, Vendors and Complainants; providing External Remedies for Frivolous Complaints; and providing an effective date.

**AGENDA ITEM SUMMARY/BACKGROUND**

The Ethics Commission Board has had several meetings since January along with the UTA graduate Capstone students to assist in updating the existing Code of Ethics Ordinance. The City's Code of Ethics Ordinance has not been updated since 2005. The students surveyed a number of cities to guide their recommendations. The Ordinance covers gifts, conflicts of interest, and travel. The travel stipulates reimbursement based on receipts not to exceed the GSA schedule for Texas.

The Ethics Commission Board along with the students established procedures, recommended areas for improvement and incorporated a training/education component.

They also looked at an independent ethics and compliance hotline. A company that was discussed was Red Flag Reporting. Red Flag Reporting is a systematic program that promotes safe and ethical behavior in the workplace through on-going communications, telephone hotline and web portal that allows individuals to speak up anonymously or not when unsafe or unethical activity is noted.

**RECOMMENDATION**

Staff recommends approval of Ordinance No. 18-07-19 -

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**Attachments**

Code of Ethics Ordinance 05-04-07-10

Ethics Training Powerpoint

Red Flag Reporting Proposal

Amended Code of Ethics Ordinance

Travel and Training Policy

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ORDINANCE NO. 05-04-07-10

CODE OF ETHICS

AN ORDINANCE OF THE CITY OF CORINTH, TEXAS ADOPTING A CODE OF ETHICS APPLICABLE TO OFFICERS AND ADVISORY BOARD MEMBERS WITHIN THE CITY; PROVIDING STANDARDS OF CONDUCT FOR SUCH OFFICERS, AND ADVISORY BOARD MEMBERS; REQUIRING THE DISCLOSURE OF CONFLICTS OF INTEREST; PROVIDING FOR THE RENDERING OF ADVISORY OPINIONS BY THE CITY ATTORNEY; PROVIDING FOR ENFORCEMENT AND PENALTIES FOR VIOLATIONS HEREOF; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION IN PAMPHLET FORM; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City of Corinth, Texas, is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City Council of the City of Corinth deems it necessary and advisable to adopt a Code of Ethics applicable to the conduct of officers and advisory board members while acting in their official capacities in representing the City of Corinth.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CORINTH, TEXAS:**

SECTION 1

DECLARATION OF POLICY

It is hereby declared to be the policy of the City of Corinth that the proper operation of democratic government requires that public officials and employees be independent, impartial and responsible only to the people of the city; that governmental decisions and policy should be made in the proper channels of the governmental structure; that no officer or member of any advisory board, commission or committee should have any interest, financial or otherwise, direct or indirect, or engage in any business, transaction or professional activity or incur any obligation of any nature which is in conflict with the proper discharge of his or her duties in the public interest; that the public office and public employment are positions of public trust imposing the duty of a fiduciary upon all officeholders, who are not to use their public position for personal gain, and that the public should have confidence in the integrity of its government. To implement such a policy, the city council deems it advisable to enact this code of ethics for all officers and advisory board members, whether elected or appointed, paid or unpaid, to serve not only as a guide for official conduct of the city's public servants, but also as a basis for discipline for those who refuse to abide by its terms. This code of ethics is cumulative of other ordinances, city charter provisions and state statutes defining and prohibiting conflicts of interest.

SECTION 2

DEFINITIONS

For the purposes of this code of ethics the following words and phrases shall have the meanings ascribed to them by this section.

**Advisory board** shall mean an advisory board, commission or committee of the city.

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**Business Entity** shall mean a sole proprietorship, partnership, firm, corporation, association, holding company, jointstock company, receivership, trust, or any other entity recognized by law.

**Knowingly.** A person acts knowingly, or with knowledge, with respect to the nature of his or her conduct or to circumstances surrounding his or her conduct when he is aware of the nature of his or her conduct or that the circumstances exist. A person acts knowing, or with knowledge, with respect to a result of his or her conduct when he is aware that his or her conduct is reasonably certain to cause the result.

**Officer** shall mean any member of the city council and any member of an advisory board, commission or committee established by ordinance, charter or state law; provided, no member of an advisory board shall be deemed an officer of the city.

**Substantial interest.**

- A. A person has a substantial interest in a business entity if:
  - 1. The interest is ownership of ten (10) percent or more of the voting stock or shares of the business entity or ownership of either ten (10) percent or more or fifteen thousand dollars (\$15,000.00) or more of the fair market value of the business entity (see Section 171.002, Texas Local Government Code); or
  - 2. Funds received by the person from the business entity exceed ten (10) percent of the person's gross income for the previous year (see Section 171.002, Texas Local Government Code); or
  - 3. The person holds a position of member of the board of directors or other governing board of the business entity; or
  - 4. The person serves as an elected officer of the business entity; or
  - 5. The person is an employee of the business entity; or
  - 6. The person is a creditor, debtor or guarantor of the business entity in the amount of five thousand dollars (\$5,000.00) or more; or
  - 7. Property of the person has been pledged to the business entity or is subject to a lien in favor of the business entity in the amount of five thousand dollars (\$5,000.00) or more.
  
- B. A person does not have a substantial interest in a business entity if:
  - 1. The person holds a position as a member of the board of directors or other governing board of a business entity; and
  - 2. The person has been designated by the city council to serve on such advisory board; and
  - 3. The person receives no remuneration, either directly or indirectly, for his or her service on such board; and
  - 4. The primary nature of the business entity is either charitable, nonprofit or governmental.
  
- C. A person has a substantial interest in real property if the interest is an equitable or legal ownership interest with a fair market value of two thousand five hundred dollars ((\$2,500.00) or more (see Section 171.002, Texas Local Government Code).
  
- D. A person has a substantial interest under this ordinance if the person's spouse or a person related to the person in the first degree by consanguinity or affinity has a substantial interest under this ordinance (see Section 171.002, Texas Local Government Code). A person is related in the first degree by consanguinity to his or her father, mother, brother, sister, son or daughter. A person is related in the first degree by affinity

to his or her father-in-law, mother-in-law, brother's spouse, sister's spouse, son-in-law or daughter-in-law.

**SECTION 3**

**STANDARDS OF CONDUCT**

- A. No city officer, advisory board member or candidate for city council shall knowingly:
  - 1. Accept or solicit any gift, favor, service or thing that might reasonably tend to influence him in the discharge of his or her official duties. This prohibition shall not apply to:
    - i. An occasional non-pecuniary gift, insignificant in value; or
    - ii. An award publicly presented in recognition of public service; or
    - iii. Any gift which would not have been offered or given to him if he were not a city officer or advisory board member, or their spouses.
  - 2. Grant in the discharge of his or her official duties any improper favor, service or thing of value to any person, group or business entity;
  - 3. Accept or solicit any gift, favor, service or thing of value, including a promise of future employment, of sufficient economic value that it might reasonably tend to influence him, in the discharge of his or her official duties, from any person, group or business entity:
    - i. Who is licensed or has a substantial interest in any business entity that is licensed by any city department, agency, commission or advisory board on which the city officer or advisory board member serves; or
    - ii. Who has a financial interest in any proposed ordinance or decision upon which the city officer or advisory board member may or must act or make a recommendation; provided, however, that any city officer or advisory board member and their spouses, may accept travel and related expenses to attend ceremonial functions, provided that such acceptance and attendance have been approved by the city council prior to the occurrence of the ceremonial function.
  - 4. Knowingly disclose any confidential information gained by reason of the position of the officer or advisory board member concerning the property, operations, policies or affairs of the city, or use of such confidential information to advance any personal interest, financial or otherwise, of such officer or advisory board member, or others. This subparagraph 4 shall not preclude disclosure of such confidential information in connection with any investigation or proceeding regarding whether there has been a violation of the standards of conduct set forth in this code.
  - 5. Use one's position or office of employment or city facilities, personnel, equipment or supplies to secure special privileges or exemptions for himself or others or for the private gain of the city officer, advisory board member or his or her spouse.
  - 6. Engage in any exchange, purchase or sale of property, goods or services with the city except:
    - i. Rendering services to the city as an officer or advisory board member;
    - ii. Paying taxes, fines, utility service or filing fees;
    - iii. Executing and performing any developer's agreement or plat in compliance with laws and regulations applicable to any person; provided, however, that if any city ordinance, rule or regulation allows any discretion by the appropriate officers of the city in the interpretation or enforcement of such ordinance, rule or regulation, any such discretion shall be exercised in favor of the city in connection with any such developer's agreement or plat;
    - iv. Advisory board members who are not otherwise officers of the city, may engage in any exchange, purchase or sale of property, goods or services

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with the city, or enter into a contract with the city, provided that the advisory board on which they are a member has no advisory function or cognizance, direct or indirect, present or prospective, with respect to the transaction in which such advisory board member engages or proposes to engage.

7. Hold himself or herself out as representing the city in any capacity other than that for which he/she was appointed or elected.
8. Engage in or accept private employment or render a service when such employment or service is incompatible with the proper discharge of his or her official duties or would tend to impair his or her independent judgment in the performance of his or her official duties.
9. Make or permit the unauthorized use of city owned vehicles, equipment, materials or property.
10. Grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen.
11. After termination of service with the city, appear before any advisory board or commission of the city in relation to any case, proceeding or application in which he or she personally participated or which was under his or her active consideration, during the period of his or her service with the city.
12. Transact any business in his or her official capacity with the city with a business entity in which he or she has a substantial interest.
13. Engage in any dishonest or criminal act or any other conduct prejudicial to the government of the city or that reflects discredit upon the government of the city.
14. Knowingly perform or refuse to perform any act in order to deliberately thwart the execution of city ordinances, rules or regulations or the achievement of official city programs.

B. No member of the city council shall knowingly represent, directly or indirectly, any person, group or business entity:

1. Before the city council or any department, agency, advisory board or commission of the city;
2. In any action or proceeding against the interests of the city or in any litigation in which the city or any department, agency, advisory board or commission thereof is a party; or
3. In any action or proceeding in the municipal courts of the city which was instituted by a city officer or employee in the course of his or her official duties, or a criminal proceeding in which any city officer or employee is a material witness for the prosecution.

C. No member of a city advisory board or commission shall knowingly represent, directly or indirectly, any person, group or business entity:

1. Before the city council or the advisory board or commission of which he or she is a member;
2. Before a advisory board or commission which has appellate jurisdiction over the advisory board or commission of which he or she is a member;
3. In any action or proceeding against the interests of the city or in any litigation in which the city or in any litigation in which the city or any department, agency, advisory board or commission thereof is a party; or
4. In any action or proceeding in the municipal courts of the city which was instituted by a city officer or employee in the course of his or her official duties, or a criminal proceeding in which any city officer or employee is a material witness for the prosecution.

D. The restrictions in this section do not prohibit a member of a city advisory board or commission (other than city council), or his or her spouse, appearing before the city council or a city department, agency, advisory board or commission to represent himself or herself in a matter affecting his or her property; provided, however, that no such

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person, or his or her spouse, shall appear before the advisory board or commission of which he or she is a member.

E. The restrictions in this section do not apply to business associates of officers or advisory board members, but only personally to the officers and advisory board members themselves.

F. Election Period:

1. All candidates for city office are encouraged to voluntarily comply with the Fair Campaign Practices Act, Chapter 258 of the Texas Election Code. The city will provide appropriate forms to each candidate.
2. A candidate for city election will not use the city logo or the city letterhead in any of their campaign material, advertising, or solicitations. The council may authorize the city attorney to take civil action against the violator for using copyrighted logos belonging to the city and may seek damages therein, and a current elected official in the City of Corinth, running for office, is subject to sanctions up to and including public censure by the council.
3. A citizen running for office who uses copyrighted materials belonging to the city during an election may also be pursued, via civil action upon council authorization, by the city attorney and may be subject to civil damages.

**SECTION 4**

**DISCLOSURE OF INTEREST**

A. If any city officer or advisory board member has a substantial interest in a business entity or real property involved in any decision pending before such officer or advisory board member, or the body of which he or she is a member, such officer or advisory board member shall disclose such interest as provided in paragraph C below and shall not, except as provided in paragraph B below, discuss the substance of the matter at any time with any other member of the advisory board of which he is a member or any other body which will vote on or otherwise participate in the consideration of the matter.

B. If any of the following interests are involved in any decision pending before any city officer or advisory board member, or the body of which he is a member, such officer or advisory board member must disclose such interest as provided in paragraph C below, but he shall be permitted to vote on and participate in the consideration of such matter:

1. A decision concerning a bank or other financial institution from which the officer or advisory board member has a home mortgage, automobile loan, or other installment loan, if the loan is not currently in default, was originally for a term of more than 2 years and cannot be accelerated except for failure to make payments according to the terms thereof;
2. A decision concerning a bank or other financial institution in which the officer or advisory board member holds a savings account, checking account or certificate of deposit and which is fully insured by the U.S. government or an agency thereof;
3. A decision concerning a business entity with which the officer, employee, or advisory board member has a retail or credit card account;
4. A decision concerning the approval of substitution of collateral by a city depository bank;
5. A decision concerning real property in which the officer or advisory board member has a substantial interest if it is not reasonably foreseeable that such decision would have a special economic effect on the value of the property, distinguishable from the effect on the public (see Section 171.004, Texas Local Government Code).

C. A city officer or advisory board member shall disclose the existence of any substantial interest in a business entity or real property involved in any decision pending before such

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officer or advisory board member, or the body of which he is a member. To comply with this paragraph, a city officer or advisory board member shall, prior to any discussion or determination of the matter, either file an affidavit of disclosure as required by Section 171.004 of the Texas Local Government Code or, if not so required, shall publicly disclose in the official records of the body or of the city secretary the nature of the interest.

- D. An officer or advisory board member is not required to file an affidavit and abstain from participation in a matter if a majority of the members of the body of which he or she is a member is composed of persons who are likewise required to file affidavits of similar interests on the same official action (See Section 171.004(c), Texas Local Government Code)

**SECTION 5**

**ENFORCEMENT**

- A. The city council shall have the primary responsibility for the enforcement of this code.
  - 1. The city council may direct the City Manager's Office to receive any complaints that arise from violations of this code.
  - 2. The City Manager will be responsible for notifying the City Council within 72 hours after any complaint is received.
  - 3. The city council may direct the city attorney to investigate or prosecute any apparent violation of the code or it may employ or appoint any qualified attorney to investigate or prosecute any violation or series of violations of this code by one or more persons. At the direction of the city council, the city attorney shall have the power to investigate any complaint, to initiate any suit, and to prosecute any action on behalf of the city where such action is appropriate.
  - 4. The City Council may also direct that the complaint be reviewed by the City of Corinth Ethics Commission.
- D. Any person who believes that a violation of any portion of the code has occurred may file a complaint with the City Managers Office who may then proceed as provided in paragraph "A" above. Should the complaint involve the City Manager, then the complaint will be presented to the city council. However, nothing in this code shall be construed to prevent any complainant from instituting direct legal action through the appropriate judicial authority.
- E. The Corinth Ethics Commission will be an appointed advisory board and will serve as follows:
  - 1. The advisory board will consist of Five Members;
  - 2. Will be appointed by the City Council for a term of Two Years and will have staggered terms;
  - 3. Candidates for the advisory board will be named by the Mayor and will be approved by majority vote of the city council;
  - 4. Members of this advisory board may not hold an elected municipal office within the City of Corinth and may not serve on any other advisory board or commission within the City of Corinth;
  - 5. The advisory board will establish a Standard Operating Procedure for reviewing complaints, which will be approved by a majority vote of the city council;
  - 6. The City of Corinth Ethics Commission will be accountable to the Mayor and City Council.

**SECTION 6**

**ADVISORY OPINIONS**

- A. Where any officer or advisory board member has a doubt as to the applicability of any provision of this code to a particular situation, or as to the definition of terms used herein, he may apply to the city attorney for an advisory opinion. The officer or advisory board member shall have the opportunity to present his or her interpretation of the facts at issue and of the applicability of provisions of the code before such advisory opinion is made.
- B. Until amended or revoked, any advisory opinion shall be binding on the city, the city council, and the city attorney in any subsequent actions concerning the public officer, or advisory board member who sought the opinion and acted on it in good faith, unless material facts were omitted or misstated in the request for the advisory opinion. Such opinion shall not be binding in any action initiated by any private citizen.

**SECTION 7**

**SANCTIONS OR PENALTIES**

- A. Criminal violations of this policy will be submitted to the District Attorney's Office, after a review by the City Attorney, which will have sole responsibility to determine the appropriate penalties.
- B. Complaints against council members or advisory board members that are deemed to be valid, non-criminal in nature, and a violation of this policy will have a recommended action by the Ethics Commission; the council, in open session, will affirm that action by majority vote **OR** take the action that it deems appropriate by majority vote. The following are recommended administrative sanctions:
  - 1. No action, based on the circumstances and/or a first violation
  - 2. Verbal censure in open session
  - 3. Written censure in open session
- C. Complaints against advisory board members appointed by council may have the additional sanction of being removed from that advisory board by a majority vote of the council.
- D. Any contract or transaction which was the subject of an official act or action of the city in which there is an interest prohibited by this code, or which involved the violation of a provision of this code, shall be voidable at the option of the City Council.
- E. Violation of this policy by any candidate for office shall be punishable by a fine in accordance with the general penalty provision found in Section 10.99 of the City code. Each day that a violation is permitted to exist shall constitute a separate offence punishable by the above enumerated fine.

**SECTION 8**

**INVESTIGATIVE RESPONSIBILITIES**

- A. All complaints made against a councilmember(s) or advisory board member(s) with a potential violation of criminal statues should be referred to the city attorney for review. If warranted, the city attorney should be given responsibility to refer such criminal complaints to the District Attorney for possible action. The city attorney shall advise the city manger and the council in writing of his action. Should the city attorney find no criminal aspects in the complaint, he will refer the complaint as noted below in paragraph B.
- B. Complaints of a non-criminal nature made against a councilmember(s) or advisory board member(s) that violate this policy should be reviewed by the City of Corinth Ethics

Commission. The Ethics Commission shall advise the city manager and the city council in writing of its findings and recommendations. This review should be completed within a specified and reasonable time limit. - *Doesn't say what reasonable amount of time?*

**SECTION 9**

**TEXAS STATUTES**

Elected officials and appointed officials, advisory boards and commissions must adhere to the following Texas statutes:

**Civil Statutes**

- Open Meetings Act (Tex. Gov't. Code, Ann. Ch. 551)
- Public Information Act/Open Records Act (Tex. Gov't Code. Ann. Ch. 552)
- Conflicts of Interest (Tex. Loc. Gov't Code, Ch. 171)
- Official Misconduct (Tex. Penal Code, Ch. 36, Ch. 39)
- Nepotism (Tex. Rev. Civ. Stat. Ann., arts. 5996a & 5996b)
- Whistleblower Protection (Tex. Rev. Civ. Stat. Ann., art. 6552-16a)
- Competitive Bidding and Procurement (Tex Loc. Gov't. Code, Ch 252)

**State Penal Laws**

- Bribery (Tex. Penal Code, 36.02)
- Coercion of Public Servant or Voter (Tex. Penal Code, §36.03)
- Improper Influence (Tex. Penal Code §36.04)
- Tampering with a Witness (Tex. Penal Code §36.05)
- Retaliation (Tex. Penal Code §36.06)
- Gifts to Public Officials (Tex. Penal Code §36.08)
- Offering Gift to Public Servant (Tex. Penal Code §36.09)
- Abuse of Office (Tex. Penal Code, Chapter 39)
- Official Misconduct (Tex. Penal Code §36.02)
- Official Oppression (Tex. Penal Code §39.03)
- Misuse of Official Information (Tex. Penal Code §39.06)

**SECTION 10**

The city secretary shall cause a copy of this code of ethics to be distributed to every officer and advisory board member of the city within thirty (30) days after enactment of this code. Each officer and advisory board member thereafter elected or appointed shall be furnished a copy before entering upon the duties of his or her office. A copy of this code of ethics will be provided to each candidate running for municipal office.

**SECTION 11**

This ordinance shall be cumulative of all provisions of ordinances of the City of Corinth, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which even the conflicting provisions of such ordinances are hereby repealed.

**SECTION 12**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and selections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared

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unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the city council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 13**

The City Secretary of the City of Corinth is hereby authorized to publish this ordinance in book or pamphlet form for general distribution among the public, and the operative provisions of this ordinance as so published shall be admissible in evidence in all courts without further proof than the production thereof.

**SECTION 14**

This ordinance shall be in full force and effect from and after its passage and publication as required by law, and it is so ordained.

PASSED AND APPROVED ON THIS 7<sup>th</sup> DAY OF April, 2005

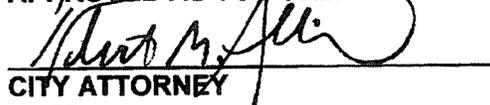
  
MAYOR

ATTEST:

  
CITY SECRETARY



APPROVED AS TO FORM AND LEGALITY:

  
CITY ATTORNEY

DATE: \_\_\_\_\_

ADOPTED: \_\_\_\_\_

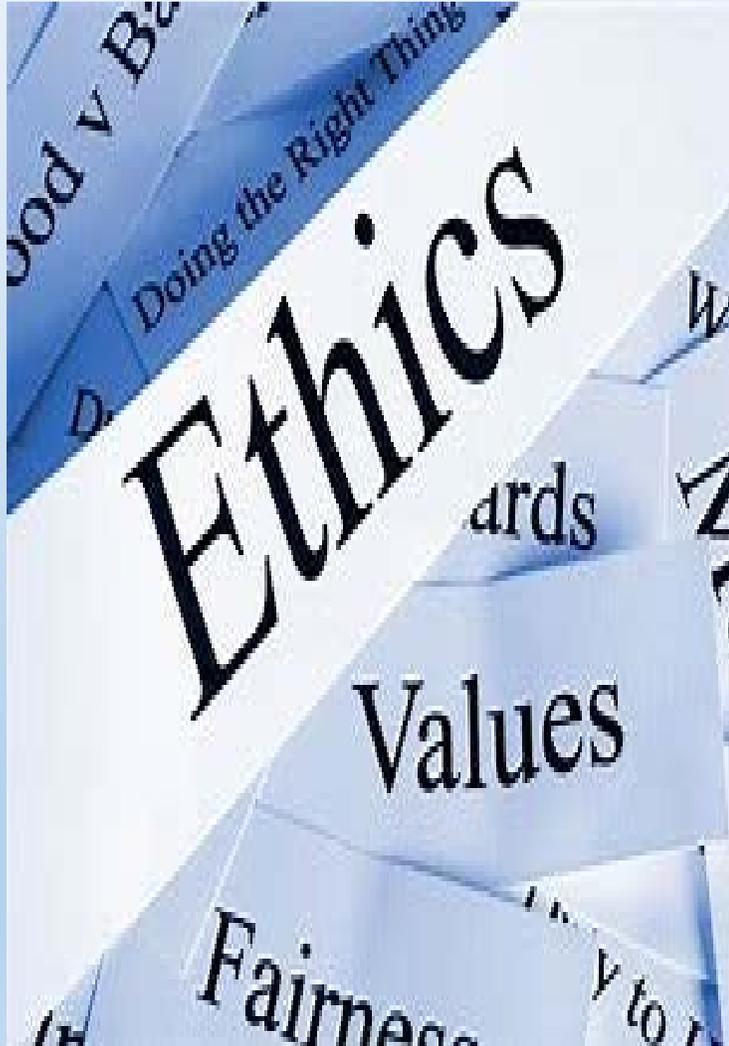
EFFECTIVE: \_\_\_\_\_

# Code of Ethics

CORINTH CITY HALL

WELCOME TO  
**CORINTH**  
2018

# Compliance Education



This presentation is intended to familiarize you with the City of Corinth's Code of Ethics Ordinance governing your conduct.

The purpose of the Code of Ethics is to uphold and support standards of personal honesty and integrity to be consistent with the goals and expectations of our community.

Applicable to: City Officials; Economic Development Corporation; Finance Audit Committee; Board of Construction Appeals; Keep Corinth Beautiful; Former City Officials; and Vendors.

*This should not be considered exhaustive of the Code of Ethics expected of a public servant.*

# Framework



The elements surrounding the Code of Ethics connects the framework that is crucial to achieving our vision and representative of our core values.

# Subject Areas



- ◇ Standards of Conduct
- ◇ Conflict of Interest
- ◇ Acceptance of Gifts
- ◇ Reporting System
- ◇ Enforcement

# Standards of Conduct



- ◇ Properly use and protect City resources, materials, equipment, and assets
- ◇ Use good judgement and follow organizational policies for business travel and reporting
- ◇ Prepare and maintain accurate and complete financial and other records
- ◇ Transparency
- ◇ Social Media - Do not reference or associate the City to promote outside business ventures, political campaigns, or religious causes

# Conflict of Interest

Outside activities or relationships that influence--- or could appear to influence your judgement and/or decisions on behalf of the City.

## Potential Conflicts of Interest

- ◇ Outside employment or board membership
- ◇ Endorsements and testimonials
- ◇ Financial interests
- ◇ Improper Influence
- ◇ Business relationship to relatives

Disclosure of such conflicts must be filed with the City Secretary.



# Acceptance of Gifts



It is a violation to accept any gift in market value of \$100.00 or greater and/or accept multiple gifts from a single source exceeding \$100.00 in a single fiscal year.

This includes anything of monetary value, such as personal property, real property, services, meals, entertainment, and travel expenses. Acceptance of such gifts may give the *appearance* of preferential treatment in the course of doing business.

It is important to inform vendors and others of this policy, and the reasons it was adopted. Gifts of food that may arrive surrounding holidays belong to the entire staff, even if addressed to an individual.

# Duty to Report

**City Officials shall immediately report any conduct that the person knows to be a violation of this ordinance. Failure to report, is also a violation.**

**All Candidates for City Council, including Candidates for Mayor, shall file financial information reports as required by, and in accordance with, State law. All prospective Vendors and City Officials shall file disclosure forms as required by, and in accordance with, State law.**



# Reporting System

Inline with our commitment for transparency, a violation may be reported using the appropriate internal channels, or anonymously through **RED FLAG REPORTING**, our confidential compliance hotline, 24 hours a day, 7 days a week.

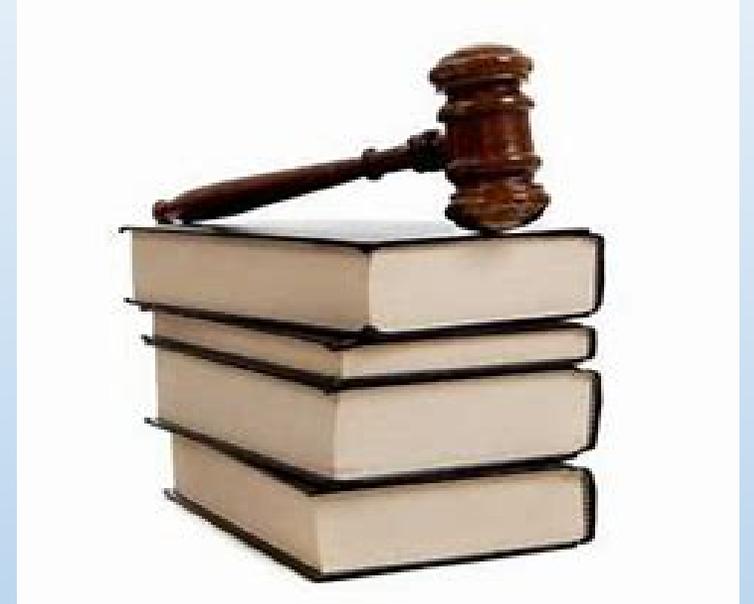
If found in violation, individuals may be subject to sanctions that range from admonition; reprimand; suspension; or termination.

*A false or frivolous complaint brought in bad faith may be subject to civil liability of defamation or abuse of process.*



# Enforcement

---



# What is Expected of You?

*"Relativity  
applies to  
physics, not  
ethics."*

*Albert Einstein*

- ◇ As a public servant, you should act fairly and honestly and should avoid creating even the appearance of impropriety.
- ◇ Review and follow the Code of Ethics.
- ◇ Participate in periodic compliance training.
- ◇ Ask questions when uncertain about what to do.
- ◇ Speak up about issues or concerns including; potential violations of laws, regulations, and ordinances.



**Proposal: Independent Compliance Hotline  
with Advanced Case Management Capabilities**



**Red Flag Reporting**  
P.O. Box 4230  
Akron, Ohio 44321  
1-877-676-6551  
[www.redflagreporting.com](http://www.redflagreporting.com)

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## Section A – Introduction Letter



March 13, 2018

Dear Bob Hart and City of Corinth:

We are pleased to submit this proposal to provide an independent ethics and compliance hotline for City of Corinth. We are committed to assisting you in protecting your assets, clients, employees and reputation while setting a tone that celebrates ethical and safe behavior.

We will help you:

- Deter and detect challenging issues such as safety concerns, environmental/disposal policy violations, theft, conflicts of interest, harassment, discrimination and more,
- Increase profitability due to controlled costs such as insurance, workers' compensation, legal fees and employee turnover expenses,
- Defeat lawsuits more easily, and minimize or avoid governmental fines, through a potent "affirmative defense,"
- Protect people and reputations by catching small problems before they become big,
- Proactively manage by identifying trends in the areas of safety, harassment, discrimination and other costly issues,
- Increase employee satisfaction through an enhanced emphasis on safety and integrity, and
- Use time more constructively by spending less time on headaches.

With clients coast to coast and on six continents, we know the power of an anonymous reporting option. This power is evident in both detecting and preventing fraud, waste, abuse, safety violations and the like.

We hope to help you too. Any questions regarding this proposal can be directed to Raymond H. Dunkle at 330-860-5602 or ray.dunkle@redflagreporting.com.

*Red Flag Reporting*

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## Section B - Overview and Features of Offering

Red Flag Reporting places at the high end of the quality spectrum and the lower end of the pricing spectrum, positioned as a “value” provider. Our functionality and industry leading features may exceed your needs, yet our fees are low enough to allow you to magnify your return on investment. As a result, our clients are in nearly every industry including manufacturers, distributors, governmental entities, resorts & hotels, universities, national and international airports, publicly traded companies, international organizations, major service providers (including several “Top 100” CPA firms), not-for-profits, and many more representing millions of employees, residents and constituents. We are responsive to all clients, large and small. We have received favorable press coverage in:

- Accounting Today,
- InsideCounsel Magazine
- The Journal of Accountancy (published by the American Institute of CPA’s) and
- QuickRead (published by the National Association of Certified Valuators and Analysts).
- Plus, Red Flag Reporting is rated “A+” by the Better Business Bureau, who has awarded us the “Gold Star Award” recognizing us “for upholding strong integrity and promoting marketplace trust,” and we are approved as E.U. – U.S. Privacy Shield certified by the U.S. Department of Commerce.

Reports may be made about anything unethical or unsafe. Key features of our offering include:

- Toll-free or toll phone numbers available globally.
- Live operators 24/7/365 with the ability to field calls in over 200 languages.
- Web reporting portal in 50+ languages.
- Included in our pricing is case management software so powerful that it will likely be used by your Internal Audit, Human Resources and Compliance departments for cases beyond those received via our hotline offering. Features include, but are not limited to:
  - Report storage, including uploaded evidence,
  - Case notes and prioritization,
  - Direct but anonymous communications between reporters and investigators, including the ongoing ability to share documents,
  - On-demand graphing of trends by various characteristics and time-frames,
  - Segregation of reporting by geographic and/or branch location,
  - Automated report assignment by report location and/or type with the ability to further delegate reports to other investigators,
  - Audit trails of updates made to each report,
  - The ability to assign investigative tasks,
  - The ability to establish automated reminders of tasks due,

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- The ability to report multiple issues within one report,
- For the reporter, automatic identification of who the report will be routed to initially, which is based on the location and/or type of report.
  - If the report is about one of those people, the reporter can block distribution to that person.
- Automatic team notification via text and e-mail when a new report is filed.
  - If the report is about a person blocked by the reporter, that blocked person is not notified and will not have access to, or knowledge of, the filed report.
- Automatic team notifications when a report is updated by the reporter or a member of the investigative team,
- An internal message board for the investigative team's eyes only, and
- The ability to export data.
- Pre-recorded training videos.
- On-going communications for the promotion of ethical and safe behavior.
- Employee wallet cards and work-place posters.
- Unlike an internally run hotline, an independent service your employees will trust!

To fully appreciate these features, we would be happy to provide a live demonstration of our offering.

## Section C – Secure Data

Microsoft Corporation provides Red Flag Reporting a cloud services environment that features vigorous security and continuous access to applications and data. This service ensures increased security at each phase of the cloud services delivery model and for every user interaction—physical datacenter, network connectivity, service hosting platform, and user and administrator access—to help you reap the demonstrated benefits of cloud services while minimizing your overall risk.

Ours is a security-hardened solution that has been designed using the principles of the Microsoft Security Development Lifecycle. Security roles allow us to further secure data by controlling user access through a set of access rights and permissions.

Red Flag Reporting provides protection at multiple levels:

### Physical security

Microsoft datacenters provide 24-hour monitoring through physical controls, video surveillance, and access control to ensure only authorized personnel can manage applications and services.

Here's a look at some of the ways Microsoft helps keep its datacenters and your data secure:

- **Redundant power supplies.** To ensure business continuity, when power is lost, there are two power supplies for each datacenter: a battery provides short-term power until diesel generators can kick in. Microsoft has contracts with multiple fuel suppliers to ensure fuel delivery for the generators when it is needed.
- **Natural disaster control.** Microsoft provides seismically braced racks where required and fire prevention and extinguishing systems to protect datacenters against natural disasters.
- **Physical monitoring.** Microsoft strengthens physical security with motion sensors, 24-hour secured access, video camera surveillance, and security breach alarms.
- **Distributed Microsoft datacenter locations:** Our solution is deployed in Microsoft datacenters that are located in disperse geographies (currently only US based datacenters).
- **Secure network design and operations:** Each Microsoft datacenter provides multiple separate network segments. Segmentation helps ensure physical separation of critical, back-end servers and storage devices from the public-facing interfaces.

### Logical security

Our solution is built with application security roles and controls. We help secure the service infrastructure with multi-tier administration, server monitoring, access control, and security standards and policies. Microsoft provides a team to ensure service reliability and continuity with standardized operations, defined change and incident management, and ongoing investments in hardening our defenses.

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Highlights of our approach to logical security follow:

#### Data security

These data security features provide customers with a highly secured connection to Red Flag Reporting solution over the Internet:

- Connections established between customers and Microsoft datacenters are encrypted using industry-standard Transport Layer Security (TLS). TLS effectively establishes a security-enhanced browser-to-server connection to help ensure data confidentiality and integrity between desktops and datacenters.
- A redundant network provides full failover capability and helps ensure 99.9 percent network availability.
- Anti-viral and anti-intrusion measures further secure data.
- All remote connections by Microsoft operations personnel must be made via Remote Desktop Service and two-factor authentication.

#### User security

This layer of security governs who can see what within your organization. These controls and processes may be critically important to your enterprise's information security, because many data breaches originate from within an organization.

- **Security roles** govern user access and the actions they can perform.
- **Business data auditing** allows organizations to maintain an audit trail that demonstrates accountability from beginning to end.
- **Field-level security** controls permission rights to read, create, or write in data fields.
- **Role-based forms** control the visibility of data for a specific record type.

#### Identity and access management

Access to the systems hosting the Red Flag Reporting solution is controlled through the following methods:

- **Staff-level access control.** Datacenter staff's access to the IT systems that store customer data is strictly controlled. Access control follows the separation of duties principle and grants the lowest privilege level required to perform a task.
- **Proactive host security.** Solution security is enhanced by proactively securing the host system. Microsoft hardens server security by disabling unnecessary services and providing logging and auditing. Service access is restricted by constant inspection, hardened servers, and sessions that are protected by TLS.

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## **Section D – E.U. / U.S. Privacy Shield Certified**



Red Flag Reporting was the first compliance hotline provider in the world to be approved by the U.S. Department of Commerce as E.U.-U.S. Privacy Shield Framework certified. While specific to the European Union, this lets you know that we take privacy seriously.

The E.U.-U.S. Privacy Shield Framework replaced the previously existing Safe Harbor and was designed by the U.S. Department of Commerce and European Commission to provide companies on both sides of the Atlantic with a mechanism to comply with E.U. data protection requirements when transferring personal data from the European Union to the United States in support of transatlantic commerce.

Red Flag Reporting's E.U.-U.S. Privacy Shield Policy can be seen by visiting [www.RedFlagReporting.com](http://www.RedFlagReporting.com) and clicking on "About Us" and then "Privacy Policy."

## Section E – Robust Insights

Working in conjunction with credentialed HR professionals, Red Flag Reporting was established as an ethics hotline provider and fraud hotline service by one of the nation’s largest CPA firms. This founding firm understood the importance and value of external hotline services and created Red Flag Reporting to bring additional value to the firm’s clients and the general marketplace. After significant growth, resulting in clients throughout the U.S. and internationally, Red Flag Reporting spun-off into an independent hotline provider focused solely on promoting all types of safe and ethical behavior in the workplace. While you would be a direct client of Red Flag Reporting, our hotline service is now licensed by CPA firms throughout the United States creating a powerful alliance centered on assisting organizations in protecting assets, employees, and reputations.

We understand the importance of providing your employees, customers, vendors, and/or others with a comprehensive yet easy hotline to report unethical or dangerous situations. Because we have analyzed, investigated, and implemented processes to prevent fraud for many years, we knew our expertise would be especially useful in creating a powerful fraud, ethics and safety hotline service. The seasoned professionals in our alliance are highly educated and experienced, holding numerous financial credentials. Our clients love the quality and responsiveness of our team and hotline service.

What does our financial expertise mean for you? At your discretion and direction, each financially oriented report can be reviewed by a Certified Public Accountant who is also a Certified Fraud Examiner (CFE) and/or Certified in Financial Forensics (CFF). These optional insights are available at no additional cost to you. This level of expertise also means that we place the utmost importance on quality, confidentiality, and security.

No other compliance hotline provider compares to us in this area.

## Section F – Pricing

Our fee quote below is based on approximately 220 employees/board members/council members and 22,000 residents.

<b>Annual Fee – employees/board/councils (unlimited reports):</b>	<b>\$600.00</b>
<b>Annual Fee – residents (includes 12 reports annually, \$35.00 each thereafter):</b>	<b>\$600.00 [A]</b>
<b>Hotline – 24/7/365 Availability, Including Live Operators:</b>	Included
<b>Powerful, Secure, Mobile-Responsive Case Management Software:</b>	Included
<b>On-going Communications Regarding Ethics and Safety:</b>	Included
<b>CPA/CFE/CFF Availability for Financial Reports:</b>	Included
<b>Per Report Fee:</b>	No Charge
<b>Toll-Free Phone Access (U.S.A. and Canada):</b>	No Charge
<b>One-time Set-up Fees, Generally:</b>	No Charge
<b>Pre-Recorded Training Fee:</b>	No Charge
<b>Other Optional Fees:</b> You may want some of these recommended options:	
• High-quality wallet cards, English & Spanish	\$0.35 each
• Work-place posters, English & Spanish	\$3.50 each

**Other Fees:** Our phone agents assist reporters in English and Spanish at no additional cost. We can also assist reporters in over 200 other languages. In the event that a translator is needed for a call in other than English or Spanish, there is a minor charge to cover the costs incurred by us. Currently this charge is \$2.50 per minute but is subject to change.

**[A]** While we can make no guarantees, our experience serving governments large and small suggests that the City of Corinth is not likely to exceed 12 resident submitted reports annually.

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## **Section G – Easy Set-up**

Implementation of Red Flag Reporting is quick and easy. Our turnaround for hotline set-up is typically one business day. Your time will likely be less than two hours. We provide:

- Easy, step-by-step roll-out instructions
- Employee awareness memos
- Web based and brief employee training videos
- Informative collateral
- Wallet cards (optional)
- Posters (optional)

We very routinely hear positive feedback on how logical, easy and effective our roll-out procedures are.

There is no set-up fee.

## Section H – Exhibits

### EXHIBIT 1

#### Quarterly Promotion of Safety & Integrity

Everyone:

Red Flag Reporting has provided good, practical insights below. Please take a moment to read them.

While we promote an open-door policy, we encourage you to use Red Flag Reporting if you are not comfortable talking directly to a supervisor or member of management. Red Flag Reporting allows you to disclose any concerns regarding theft, ethics and safety – this service is in place to protect all of us.

As always, your safety, your work environment, our good name and the viability of our organization are very important to us.

Remember, when you do contact Red Flag Reporting you can choose to remain completely anonymous.

As a reminder, our client code for filing a report is **123456**.

John Doe



### Open Doors to Management

According to the Association of Certified Fraud Examiners, the number one way that financial dishonesty is found is through someone speaking up. This method exceeds the second most common method by nearly a 3 to 1 ratio.

Of course, financial issues are just one of a number of things that can go wrong in the workplace. How does an organization ensure ethical and safe behavior? According to the COSO report of the Treadway Commission, one of the most effective methods is for the organization to set a “positive tone at the top.”

Red Flag Reporting is in place because your organization cares. Remember, we are here to help protect your organization, your co-workers and you. Whether you identify financial, personnel, safety or other concerns, contact a member of management or contact us at:



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## EXHIBIT 2

### Sample Quarterly Newsletter (Partial Newsletter Reflected)

# The Red Flag Report



#### Executives Responsible for Organizational Fraud

Significant evidence points to a renewed emphasis on the government's battle against fraud, with an increased emphasis on executives.

In September, the Justice Department revealed new policies focusing on the prosecution of individuals, not just organizations, when fraud occurs. Deputy attorney general Sally Yates was quoted as saying organizations "can only commit crimes through flesh-and-blood people. It's only fair that the people who are responsible for committing those crimes be held accountable. The public needs to have confidence that there is one system of justice and it applies equally regardless of whether that crime occurs on a street corner or in a boardroom," according to the New York Times.

While the Justice Department plans stronger enforcement, the SEC has already stepped up its game. For the year ended September 30, 2015, a record 807 enforcement actions obtained orders for \$4.2 billion in payments. The number of actions is up 7% over 2014, which was the previous record year.

According to InvestmentNews, Mary Jo White, Chairwoman of the Securities and Exchange Commission, was quoted as saying "Vigorous and comprehensive enforcement protects... and the commission continues that enforcement approach by bringing innovative cases holding executives and companies accountable for their wrongdoing," echoing the Justice Department's theme of holding individuals responsible.

Organizations should consider testing internal controls to ensure appropriate safeguards are in place.



#### OSHA Hiking Fines 80%

According to the National Law Review, Congress has passed a provision allowing OSHA to increase fines up to 82%. This reflects a one-time adjustment to address rates not changed since 1990. The new rates are scheduled for August 2016.

Employers should consider auditing their compliance with OSHA regulations to avoid costly fines.

EXHIBIT 3

Sample Employee Overview Piece



***Report concerns safely, securely and anonymously 24/7***

**If you are uncomfortable with a situation, **Be Proactive.****

**Red Flag Reporting is your hotline for:**

- **fraudulent activity / theft,**
- **misconduct,**
- **safety violations,**
- **unethical behavior.**

**Protect your organization and your co-workers.**

***Because Everyone Deserves to Feel Protected and Safe***



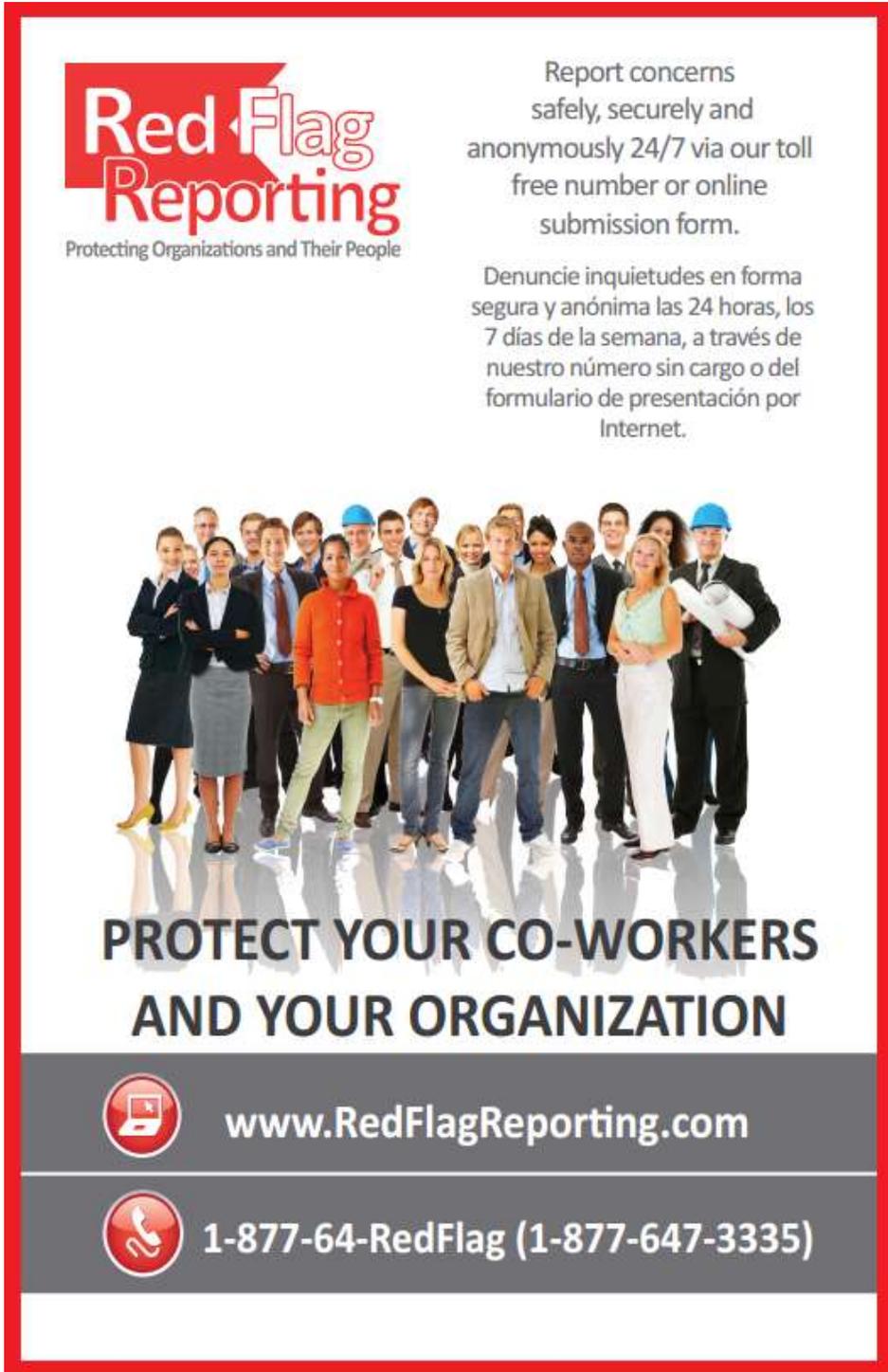
**Click : [www.RedFlagReporting.com](http://www.RedFlagReporting.com)**  
**Call : 1-877-64-RedFlag(1-877-647-3335)**

**Use Client Code :** XXXXXXXXXX

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EXHIBIT 4

Sample Poster (Actual Size is 11 x 17)



The poster features the Red Flag Reporting logo in the top left, which includes the text "Red Flag Reporting" in a stylized font and the tagline "Protecting Organizations and Their People" below it. To the right of the logo, there are two paragraphs of text: one in English and one in Spanish. Below the text is a group photograph of diverse professionals in business attire, some wearing hard hats. At the bottom of the poster, there are two dark grey horizontal bars. The first bar contains a red circular icon with a white document and a red 'X' over it, followed by the website address "www.RedFlagReporting.com". The second bar contains a red circular icon with a white telephone handset, followed by the phone number "1-877-64-RedFlag (1-877-647-3335)".

**Red Flag Reporting**  
Protecting Organizations and Their People

Report concerns safely, securely and anonymously 24/7 via our toll free number or online submission form.

Denuncie inquietudes en forma segura y anónima las 24 horas, los 7 días de la semana, a través de nuestro número sin cargo o del formulario de presentación por Internet.

**PROTECT YOUR CO-WORKERS  
AND YOUR ORGANIZATION**

 [www.RedFlagReporting.com](http://www.RedFlagReporting.com)

 **1-877-64-RedFlag (1-877-647-3335)**

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EXHIBIT 5

Sample Wallet Card



Front



Back

Size and material are comparable to a credit card.

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## EXHIBIT 6

### Management White Paper



#### ***What is Red Flag Reporting?***

Red Flag Reporting is a systematic program that promotes safe and ethical behavior in the workplace through on-going communications and a comprehensive telephone hotline and web portal that allows employees to speak up, anonymously or not, when unethical or unsafe activity is noted. Issues identified include theft, harassment, discrimination, substance abuse and many other costly concerns. With clients on four continents, we support a positive “tone at the top” while favorably influencing the “mood at the middle” and the “buzz at the bottom.”

#### ***How Do Organizations Benefit?***

Organizations benefit in many ways:

- Profitability increases due to controlled costs such as insurance, workers’ compensation and governmental fines,
- Malicious lawsuits are more easily defeated through a powerful “affirmative defense,”
- Theft is detected more quickly, if not deterred altogether,
- Reputations are protected when small problems are caught before becoming big,
- Management proactivity increases due to identified trends in the areas of safety, harassment, discrimination and other costly issues,
- Employee satisfaction increases due to the emphasis on safety and integrity, and
- Management spends less time on headaches and more time on constructive efforts.

#### ***What Types of Entities Benefit?***

Clients fall within a broad range of industries including manufacturers, retailers, contractors, not-for-profits, restaurants, hospitality providers, universities, nursing homes, airports, trade organizations, professional service firms, banks, governments, agricultural concerns, automobile dealers, wholesalers and more. Red Flag Reporting is scalable, currently serving clients internationally ranging from 10 employees to more than 15,000.

#### ***What do others say?***

Red Flag Reporting has received favorable press in respected trade journals including InsideCounsel, The Journal of Accountancy and Accounting Today (including, but not limited to, an honorable mention in their prestigious “Top New Products” competition in 2012). Red Flag Reporting also has an “A+” rating from the Better Business Bureau.

Consider these quotes from four respected, yet diverse, organizations:

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## Legal

"It is more crucial than ever that companies have effective whistleblower hotlines as part of their corporate compliance programs ..." [Harvard Law School](#), Forum on Corporate Governance and Financial Regulation, October 25, 2014.

## Human Resources

"...it is generally recommended that all organizations implement some type of whistleblower system for reporting wrongdoing." [Society for Human Resource Management](#), April 14, 2014

## Accounting

"Tip lines are one of the most effective tools organizations possess for detecting and preventing fraud." [American Institute of Certified Public Accountants](#), August 1, 2013

## Ethics

"Managers and owners of small businesses should focus their anti-fraud efforts on the most cost-effective control mechanisms, such as hotlines..." [Association of Certified Fraud Examiners](#), 2012 Report to Nations

\*\*\*\*\*

*Our service **protects the assets, employees and reputations** of our clients, while dramatically **reducing the costly consequences** of unethical activity in the workplace. We provide the **most cost effective internal control** an organization can have (an ethics hotline), empower the **most successful mechanism for catching** unethical behavior (open channels of communication) and support the **most powerful tool for deterring bad actions** (a strong tone at the top). Our service is so affordable that statistics bare that simply receiving **one report can pay for our service for decades.***

\*\*\*\*\*

For more information, visit [www.redflagreporting.com](http://www.redflagreporting.com) or call 1-877-676-6551.



Recipient of the "Gold Star Award" recognizing us "for upholding strong integrity and promoting marketplace trust."

Press:



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**ORDINANCE NO. 18-07-19-**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CORINTH, TEXAS REPEALING CHAPTER 39, "CODE OF ETHICS" OF TITLE III, "ADMINISTRATION" OF THE CODE OF ORDINANCES OF THE CITY OF CORINTH AND ADOPTING A NEW CHAPTER 39, "CODE OF ETHICS" OF TITLE III, "ADMINISTRATION" OF THE CODE OF ORDINANCES OF THE CITY OF CORINTH; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR AN AMENDMENT TO ADOPT THE CODE OF ETHICS WITH PROVISIONS APPLICABLE TO CURRENT AND FORMER CITY OFFICIALS, VENDORS AND COMPLAINANTS; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Corinth, Texas is a home rule city acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

**WHEREAS**, on April 7, 2005, the City Council adopted Ordinance No. 05-04-10 which was codified as Chapter 39, "Code of Ethics" of Title III, "Administration" of the Code of Ordinances of the City of Corinth; and

**WHEREAS**, since the adoption of Chapter 39, the City Council has determined it appropriate to review and update the existing Code of Ethics to determine if amendments are appropriate; and

**WHEREAS**, with the assistance of the City's Board of Ethics and University of Texas Graduate Capstone Students, the existing Code of Ethics was reviewed; and

**WHEREAS**, the Board of Ethics conducted four public work sessions to discuss the provisions of the Code of Ethics, Best Practices in the field of municipal ethics were reviewed and incorporated, and upon that basis, a draft Code of Ethics was submitted for consideration by the City Council; and

**WHEREAS**, having review and discussed the proposed draft, the City Council has determined that the proposed amendments to the existing Code of Ethics, Chapter 39 of Title III of the Code of Ordinances, are reasonable and provide a basis for continuing public confidence in the conduct of the business and affairs of the City; and

**WHEREAS**, the City Council finds and determines that existing Chapter 39 Code of Ethics should be repealed in its entirety and the newly proposed Chapter 39, "Code of Ethics" as set forth herein should be adopted.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CORINTH TEXAS:**

**SECTION 1.**

**INCORPORATION OF PREMISES**

The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

**SECTION 2.**

**AMENDMENTS**

**2.01** Chapter 39, "Code of Ethics" of Title III, "Administration" of the Code of Ordinances of the City of Corinth is hereby repealed in its entirety and a new Chapter 39, "Code of Ethics" of Title III, "Administration" of the Code of Ordinances of the City of Corinth is hereby adopted and shall read in its entirety as follows:

**"DIVISION 1. GENERAL**

**Sec. 39.01. Purpose**

The purpose of this Article is to foster an environment of integrity for those that serve the City of Corinth and our citizenry. The City Council enacted this Chapter in order to increase public confidence in our municipal government. It is the policy of the City that all City Officials and employees shall conduct themselves in a manner that assures the public that we are faithful stewards of the public trust. City Officials have a responsibility to the citizens to administer and enforce the City Charter and City Ordinances in an ethical manner. To ensure and enhance public confidence in our municipal government, each City Official must strive not only to maintain technical compliance with the principles of conduct set forth in this Chapter, but to aspire daily to carry out their duties objectively, fairly, and lawfully.

It is not the purpose of this Chapter to provide a mechanism to defame, harass or abuse their political opponents, or publicize personal grudges.

**Sec. 39.02. Applicability**

This Chapter applies to the following persons:

- a) City Officials;
- b) Former City Officials whose separation from city service occurred less than one (1) year ago;
- c) Vendors; and
- d) Complainant(s).

### **Sec. 39.03. Definitions**

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Accepted Complaint:* a sworn allegation of a violation of this Chapter after the required documentation has been submitted to the City Secretary to be passed to the Committee Chair, and determined to be administratively complete.

*Accused:* a City Official who has been charged in a Complaint with having violated this Chapter.

*Actionable Complaint:* an Accepted Complaint that has been deemed by a quorum of the Commission to contain allegations and evidence that, if accepted as true, would support a finding that a violation of this Chapter occurred.

*Advisory Opinions:* written rulings regarding the application of this Chapter to a particular situation of behavior.

*Baseless Complaint:* a Complaint that does not allege conduct that would constitute a violation of this Chapter, or that does not provide evidence that, if true, would support a violation of this Chapter.

*Board of Ethics:* the oversight entity established by the Council to administer this Chapter.

*Board Member:* for the purposes of this Chapter, a person that is currently appointed to the Economic Development Corporation, Finance Audit Committee, Board of Construction Appeals, Zoning Board of Adjustments, Planning and Zoning Commission, Ethics Commission and Keep Corinth Beautiful Members.

*Business Entity:* a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or any other entity recognized by law.

*Candidate:* a person who has filed an application for a place on a ballot seeking public office, or one who has publicly announced the intention to do so.

*Chapter:* the Code of Ethics for the City of Corinth codified as Chapter 39, "Code of Ethics" of Title III, "Administration" of the Code of Ordinances of the City.

*City:* the City of Corinth in the County of Denton and State of Texas.

*City Official:* for the purposes of this Chapter, the term consists of the City Council, Economic Development Corporation, Finance Audit Committee, Board of Construction

Appeals, Zoning Board of Adjustments, Planning and Zoning Commission, Ethics Commission and Keep Corinth Beautiful Members.

*Code:* the Code of Ordinances of the City of Corinth, Texas, as such Code may be amended from time to time.

*Committee:* an ad hoc Board of Ethics subcommittee consisting of three (3) out of the five (5) members assigned by the City Secretary on a rotating basis.

*Committee Chair:* the person appointed to serve in the capacity provided for by Section 39.14 "Preliminary Assessment" of this Chapter.

*Complainant:* the individual who submitted a Complaint to the City.

*Complaint:* written documentation submitted to the City accusing a City Official of violating this Chapter.

*Confidential Information:* any written information that could or must be excepted from disclosure pursuant to the Texas Public Information Act, if such disclosure has not been authorized; or any non-written information which, if it were written could be excepted from disclosure under that Act, unless disclosure has been authorized.

*Conflicting Interest:* a stake, share, or involvement in an undertaking in the form of any one (1) or more of the following:

- 1) Ownership of five percent (5%) or more voting shares or stock in a business entity;
- 2) Receipt of more than six-hundred dollars (\$600.00) in gross annual income from a business entity;
- 3) Ownership of more than six-hundred dollars (\$600.00) of the fair market value of a business entity;
- 4) Ownership of an interest in real property with a fair market value of more than six-hundred dollars (\$600.00);
- 5) Serves on the Board of Directors or as an Officer of a business entity; and/or
- 6) Serves on the Board of Directors or as an Officer of a nonprofit corporation.

The term Conflicting Interest shall not include ownership of an interest in a mutual or common investment fund that holds securities or assets unless the City Official participates in the management of the fund.

*Council:* the governing body of the City of Corinth, Texas, including the Mayor and City Council.

*Deliberations:* discussions by a City Official at the dais, voting as a City Official, presentations as a member of the audience before City Council or any City Board or Commission, conversing to or corresponding with other City Officials.

*Frivolous Complaint:* a sworn Complaint that is groundless and brought in bad faith or groundless and brought for the purpose of harassment.

*Gift.* Anything of monetary value, such as personal property, real property, services, meals, entertainments, and travel expenses. This definition shall not apply to:

- 1) a lawful campaign contribution;
- 2) meals, lodging, transportation and related travel expenses paid for (or reimbursed by) the City in connection with the City Official's attendance at a conference, seminar or similar event;
- 3) meals, lodging, transportation, or entertainment furnished in connection with public events, appearances or ceremonies related to official City business, if furnished by the sponsor of such public events;
- 4) complimentary copies of trade publications and other related materials;
- 5) attendance at hospitality functions at local, regional, state or national association meetings and/or conferences;
- 6) Any gift which would have been offered or given to the City Official because of a personal, familial professional relationship regardless of the City Official's capacity with the City;
- 7) tee shirts, caps and other similar promotional material;
- 8) complimentary attendance at political or charitable fund raising events.

*Pending Matter:* an application seeking approval of a permit or other form of authorization required by the City, State or Federal law; a proposal to enter into a contract or arrangement with the City for the provision of goods, services, real property or other things of value; a case involving the City that is (or is anticipated to be) before a civil, criminal or administrative tribunal.

*Person:* associations, corporations, firms, partnerships and bodies politic and corporate, as well as to individuals.

*Relative:* a family member related to a City Official within the second degree of affinity (marriage) or consanguinity (blood or adoption).

*Shall:* a mandatory obligation, not a permissive choice.

*Special Counsel:* an independent, outside attorney engaged by the City to advise the City as an organization and/or the Board of Ethics.

*Vendor:* a person who provides or seeks to provide goods, services, real property to the City in exchange for compensation.

#### **Sec. 39.04. Expectations**

- a) City Officials are expected to conduct themselves in a manner that fosters public trust.
- b) City Officials are charged with performing their public duties in a way that projects their own personal integrity and upholds the integrity of the organization.
- c) City Officials must avoid behavior that calls their motives into question and erodes public confidence.
- d) City Officials shall place the municipality's interests and the concerns of those the City serves above personal, individual interests.
- e) Those who serve the City are expected to value honesty, trustworthiness, diligence, objectivity, fairness, due process, efficiency, and prudence as values the City professes.
- f) City Officials must balance transparency with the duty to protect personal privacy and preserve the confidential information with which the City has been entrusted.

#### **Sec. 39.05. Cumulative & Non-Exclusive**

This Chapter is cumulative of and supplemental to all applicable provisions of the City Charter, Code, other City Ordinances, and State/Federal laws and regulations. Compliance with this Chapter does not excuse or relieve any person from any obligation imposed by any other provision of the Code, City Ordinance, or State/Federal laws and regulations. Attempts to enforce this Chapter shall not be construed as foreclosing or precluding other enforcement options provided by other law.

## DIVISION 2. RULES OF CONDUCT

### Sec. 39.06. Mandates

- a) **Duty to Report.** City Officials shall immediately report any conduct that the person knows to be a violation of this Chapter. Failure to report a violation of this Chapter is a violation of this Chapter. For purposes of this section, a report made to a fraud, waste or abuse 3<sup>rd</sup> party hotline, if any, shall be considered to be a report under this Section.
- b) **Direction and Supervision of Employees, Non-Interference by the City Council: Appointment and Removal of Department Heads.**
  - 1) Except for the purposes of inquiries and investigations as provided by the City Charter or otherwise by law, the City Council or its members shall deal with Board Members and employees who are subject to the direction and supervision of the City Manager solely through the City Manager, either publicly or privately.
  - 2) Neither the City Council nor any of its members shall direct or request the appointment of any person to, or removal from, office by the City Manager or by any other City employee.
  - 3) The City Manager shall be responsible for and have the authority to appoint, suspend, and/or remove any of the directors of the departments of the City of Corinth.
- c) **Financial Disclosures.** All Candidates for City Council, including Candidates for Mayor, shall file financial information reports as required by, and in accordance with, State law. All prospective Vendors and City Officials shall file disclosure forms as required by, and in accordance with, State law.

### Sec. 39.07. Prohibitions

- a) **Conflicts of Interest.**
  - 1) *Deliberation Prohibited.* It shall be a violation of this Chapter for a City Official to knowingly deliberate regarding a pending matter for which the City Official has a Conflicting Interest. City Officials with a Conflicting Interest in a pending matter must recuse themselves and abstain from Deliberations. It is an exception to this recusal requirement if a majority of the Board or Commission on which the City Official serves is composed of persons who are likewise required to file (and who do file) disclosures on the same pending matter.

- 2) *Disclosure Required.* If a City Official has a Conflicting Interest in a pending matter, the City Official shall disclose the nature of the conflicting interest by filing a sworn statement with the City Secretary.
- 3) *Relative.* A City Official is considered to have a Conflicting Interest if the City Official's Relative has a conflicting interest.

**b) Gifts.**

- 1) *General.* It shall be a violation of this Chapter for a City Official to accept any Gift that might reasonably tend to influence such City Official in the discharge of official duties.
- 2) *Specific.* It shall be a violation of this Chapter for a City Official to accept any Gift for which the fair market value is one-hundred dollars (\$100.00) or greater. It shall be a violation of this Chapter for a City Official to accept multiple Gifts from a single source for which the cumulative fair market value exceeds one-hundred dollars (\$100.00) in a single fiscal year.
- 3) It shall be a violation of this Chapter for a Vendor to offer or give a Gift to a City Official exceeding one-hundred dollars (\$100.00) per Gift, or multiple Gifts cumulatively valued at more than one-hundred dollars (\$100.00) per a single fiscal year.

**c) Representation of Others.**

- 1) *Current City Officials.* It shall be a violation of this Chapter for a City Official to represent for compensation any person, group, or entity before the City.
- 2) *Former City Officials.* It shall be a violation of this Chapter for a City Official to represent for compensation any person, group, or entity before the City for a period of one (1) year after termination of official duties.
- 3) For purposes of this subsection, the term compensation means money or any other thing of value that is received, or is to be received, in return for or in connection with such representation.

**d) Improper Influence.** It shall be a violation of this Chapter for a City Official to use such person's official title/position to:

- 1) Secure special privileges or benefits for such person or others;
- 2) Grant any special consideration, treatment or advantage to any citizen, individual, business organization or group beyond that which is normally available to every other citizen, individual, business organization or group;

- 3) Assert the prestige of the City Official's position for the purpose of advancing or harming private interests;
- 4) State or imply that the City Official is able to influence City action or any basis other than the merits; or
- 5) State or imply to state or local governmental agencies that the City Official is acting as a representative of the City, as an organization, or as a representative of the City Council without first having been authorized by the City Council to make such representation.

e) **Misuse of Information.**

- 1) *Personal Gain.* It shall be a violation of this Chapter for a former City Official to use any Confidential Information to which he had access by virtue of his official capacity and which has not been made public concerning the property, operations, policies, or affairs of the City, to advance any personal financial interest.
- 2) *Confidential Information.* It shall be a violation of this Chapter for a City Official to intentionally, knowingly, or recklessly disclose any Confidential Information gained by reason of said City Official's position concerning the property, operations, policies or affairs of the City. This rule does not prohibit the reporting of illegal or unethical conduct to authorities designated by law.

f) **Abuse of Resources.** It shall be a violation of this Chapter for a City Official to use, request, or permit the use of City facilities, personnel, equipment, software, supplies, or staff time for private purposes (including political purposes), except to the extent and according to the terms that those resources are generally available to the City Council for official City purposes.

g) **Abuse of Position.** It shall be a violation of this Chapter for any City Official to:

- 1) *Harassment & Discrimination.* Use the City Official's position to harass or discriminate against any person based upon ethnicity, race, gender, gender identity, sexual orientation, marital status, parental status, or religion.
- 2) *Interference.* Interfere with any criminal or administrative investigation alleging the violation of any provision of this Chapter, the City Charter, administrative policy or executive order in any manner, including but not limited to seeking to persuade or coerce City employees, or others to withhold their cooperation in such investigation is a violation of this Chapter.

h) **Subsequent Work on Prior Projects.** It shall be a violation of this Chapter for any former City Official, within one (1) year of the cessation of official duties for the

City, to perform work on a compensated basis relating to a City contract or arrangement for the provision of goods, services, real property or other things of value, if while in City service the former City Official personally and substantially participated in the negotiation, award or administration of the contract or other arrangement.

- i) **Travel.** It shall be a violation of this Chapter for any City Official to violate the Travel and Training Policy adopted by City Council, as amended.

### **DIVISION 3. IMPLEMENTATION**

#### **Sec. 39.08. Staffing**

The City Secretary's Office shall be responsible to provide staff support to the Board of Ethics to assist in the implementation and enforcement of this Chapter.

#### **Sec 39.09. Legal Counsel**

- a) **City Attorney.** The City Attorney shall provide legal support to the Board of Ethics.
- b) **Special Counsel.** Independent, outside legal services shall be engaged by the City Attorney on the City's behalf to provide legal support to the Board of Ethics when:
  - 1) In the City Attorney's discretion it is necessary in order to comply with the Texas Disciplinary Rules of Professional Conduct (for lawyers), or is in the best interest of the City; or
  - 2) When the City Council deems Special Counsel is necessary.

#### **Sec. 39.10. Training**

- a) **Curriculum.** The City Secretary shall approve a training program that provides an introduction and overview of the expectation, mandates and prohibitions provided for by this Chapter.
- b) **Orientation.** City Officials shall complete training session regarding this Chapter within ninety (90) days of commencing the official duties.

- c) **Annual.** City Officials shall complete an annual training session regarding this Chapter.
- d) **Exiting Officials.** Information shall be provided by the City Secretary to City Officials terminating City service regarding the continuing restrictions on the representation of others by certain former City Officials.

### **Sec. 39.11. Board of Ethics**

- a) **Creation.** There is hereby created a Board of Ethics for the City of Corinth.
- b) **Appointment.** The Board of Ethics shall be appointed by majority vote of the City Council.
- c) **Number.** The Board of Ethics shall consist of five (5) members.
- d) **Terms.** Board of Ethics members shall be appointed for two (2) year, staggered terms. Members may be reappointed for successive terms. Appointment to fill a vacancy shall be for the remainder of the unexpired term. Members of the inaugural Board of Ethics shall draw straws to determine which (3) members shall receive an initial term of one (1) year in order to stagger terms.
- e) **Eligibility.** Membership on the Board of Ethics is limited to residents of the City of Corinth.
- f) **Ineligibility.** The following shall disqualify a person from serving on the Board of Ethics:
  - 1) Current service as a City Official on a board or commission other than the Board of Ethics;
  - 2) Separation from city service as a City Official within one (1) year of the appointment;
  - 3) Familial relations within the first (1<sup>st</sup>) degree of affinity (marriage), or the first (1<sup>st</sup>) degree of consanguinity (blood or adoption), with another City Official;
  - 4) Current service as an elected official in Denton County; or
  - 5) Conviction of a felony, or crime of moral turpitude.

- g) **Scope of Authority.** The Board of Ethic's jurisdiction shall be limited to implementation and enforcement of this Chapter.
- h) **Amendments.** The Board of Ethics may recommend amendments to this Chapter. A recommendation from the Board of Ethics is not required for the City Council to exercise its discretion in amending this Chapter.

### **Sec. 39.12. Advisory Opinions**

- a) **Requests.** Any City Official may request an Advisory Opinion on a question of compliance with this Chapter. Requests shall be submitted in writing to the City Secretary, who shall assign the request to the Committee.
- b) **Issuance.** A Committee of the Board of Ethics shall issue Advisory Opinions upon request. Advisory Opinions shall be issued within thirty (30) days of receipt of the request.
- c) **Reliance.** It shall be an affirmative defense to a Complaint that the Accused reasonably relied in good faith upon an Advisory Opinion issued by a Committee. In making a determination on the proper disposition of a Complaint, the Board of Ethics may dismiss the Complaint if the Board finds that:
  - 1) The Accused requested an Advisory Opinion;
  - 2) The request for an Advisory Opinion fairly and accurately disclosed the relevant facts; and
  - 3) Less than five (5) years elapsed between the date the Advisory Opinion was issued and the date of the conduct in question.

### **Sec. 39.13. Complaints**

- a) **Complainants.** Any person who has first-hand knowledge that there has been a violation of this Chapter may allege such violations by submitting a Complaint in writing or through a fraud, waste and abuse 3<sup>rd</sup> party hotline, if any. The persons who may submit Complaints includes (but is not limited to) the City Secretary and members of the Board of Ethics. A Complainant must be a resident in the City of Corinth, own Real Property in the City of Corinth or be an employee or City Official to be eligible to file a Complaint with the Board of Ethics.

- b) **Form.** Complaints shall be written on, or accompanied by, a complete form promulgated by the City Secretary or through a fraud waste abuse 3<sup>rd</sup> party hotline.
- c) **Contents.** A Complaint filed under this section must be in writing and under oath and must set forth in simple, concise, direct statements and must state:
  - 1) the name of the Complainant;
  - 2) the street or mailing address, email address, and the telephone number of the Complainant;
  - 3) the name of each person Accused of violating the Chapter;
  - 4) the position or title of each person Accused of violating the Chapter;
  - 5) the nature of the alleged violation, including (whenever possible) the specific provision of this Chapter alleged to have been violated;
  - 6) a statement of the facts constituting the alleged violation and the dates on which or period of time in which the alleged violation occurred; and
  - 7) all documents or other material available to the Complainant that are relevant to the allegation.
- d) **Violation Alleged.** The Complaint must state on its face an allegation that, if true, constitutes a violation of this Chapter.
- e) **Affidavit.** A Complaint must be accompanied by an affidavit stating that the Complaint is true and correct or that the Complainant has good reason to believe and does believe that the facts alleged constitute a violation of this Chapter. The Complainant shall swear to the facts by oath before a notary public or other person authorized by law to administer oaths under penalty of perjury.
- f) **Limitations Period.** To be accepted, a Complaint must be brought within six (6) months of the Complainant becoming aware of the act or omission that constitutes a violation of this Chapter. A Complaint will not be accepted more than two (2) years after the date of the act or omission.
- g) **Filing.** Complaints shall be submitted to the Board of Ethics. Submission of Complaints may be made by hand delivery, U.S. Mail, through a fraud, waste

and abuse 3<sup>rd</sup> party hotline, or email directed to an email address publicly listed by the City Secretary.

- h) **Acceptance of Complaint.** Within five (5) business days of receiving a Complaint, the City Secretary shall determine if it is administratively complete, and timely.
  - 1) *Administratively Complete.* A Complaint is administratively complete if contains the information described above. If the Complaint is administratively complete, the City Secretary shall proceed as described in this Chapter. If the Complaint is incomplete the City Secretary shall send a written deficiency notice to the Complainant identifying the required information that was not submitted.
  - 2) The Complainant shall have ten (10) business days after the date the City Secretary sends a deficiency notice to the Complainant to provide the required information to the City Secretary, or the Complaint is automatically deemed abandoned and may not be processed in accordance with this Chapter. Within five (5) business days of a Complaint being abandoned, the City Secretary shall send written notification to the Complainant and the Accused.
- i) **Notification of Acceptance.** Within five (5) business days of determining that a Complaint is administratively complete, the City Secretary shall send a written notification of acceptance to the Complainant, the Accused, and the City Attorney.

A Complaint shall be considered an Accepted Complaint when the City Secretary has deemed the submittal administratively complete, and timely.

- j) **Confidentiality.** A Complaint that has been submitted to the City is hereby deemed confidential until such time as the Complaint is either dismissed or placed on an agenda for consideration by the Board of Ethics in accordance with this Chapter. The confidentiality created by this Chapter includes the fact that a Complaint was submitted and the contents of that Complaint. It shall be a violation of this Chapter for a City Official to publicly disclose information relating to the filing or processing of a Complaint, except as required for the performance of official duties or as required by law. Requests for records pertaining to Complaints shall be responded to in compliance with the State law. The limited confidentiality created by this Chapter is limited in scope and application by the mandates of the Texas Public Information Act, Chapter 552 of the Texas Government Code.

- k) **Ex Parte Communications.** After a Complaint has been filed and during the pendency of a Complaint before the Board of Ethics, it shall be a violation of this Chapter:
- 1) For the Complainant, the Accused, or any person acting on their behalf, to engage or attempt to engage directly or indirectly about the subject matter or merits of a Complaint in *ex parte* communication with a member of the Board of Ethics or any known witness to the Complaint; or
  - 2) For a member of the Board of Ethics, to knowingly allow an *ex parte* communication about the subject matter or merits of a Complaint, or to communicate about any issue of fact or law relating to the Complaint directly or indirectly with any person other than a member of the Board of Ethics, the City Secretary's office, the City Attorney's office, or Special Counsel.

#### **Sec. 39.14. Preliminary Assessment**

- a) **Referral to Chairperson.** Accepted Complaint(s) shall be referred to the Chairperson of the Board of Ethics within five (5) business days of being determined an Accepted Complaint.
- b) **Assignment of Panel.** Within five (5) business days of receiving an Accepted Complaint, the Chairperson of the Board of Ethics shall assign the Complaint to a Committee for preliminary assessment, and appoint a member of the Committee as the Committee Chair.
- c) **Committee Determination.** Within five (5) business days of being assigned an Accepted Complaint, the Committee shall review the Complaint on its face and determine whether the Complaint is an Actionable Complaint, Baseless Complaint, or Frivolous Complaint.

Actionable Complaints shall be returned to the Chairperson for listing on an agenda for a public hearing. Baseless Complaints and Frivolous Complaints shall be dismissed. Written notification of the Committee's determination shall be filed with the City Secretary and sent to the Chairperson, Complainant, the Accused, and the City Attorney within two (2) business days. Written notifications of dismissal shall include notice of the right to appeal.

- d) **Appeals.** Determination of a Committee may be appealed to the Board of Ethics by either the Complainant or the Accused, as applicable. An appeal shall be perfected by filing a written notice of appeal with the City Secretary within

ten (10) business days of the date the written notification is placed in the mail for delivery.

### **Sec. 39.15. Meetings**

- a) **Calling Meetings.** Meetings of the Board of Ethics shall be called upon request of the Chairperson, three (3) members, or the City Secretary.
- b) **Quorum.** The quorum necessary to conduct meetings of the Board of Ethics shall be three (3). The Chairperson shall count toward the establishment of a quorum.
- c) **Hearings.**
  - 1) *Scheduling:* Hearings shall be scheduled by the City Secretary upon the filing of:
    - A) a Committee determination that a Complaint is an Actionable Complaint; or
    - B) an Appeal challenging a Committee's dismissal of a Complaint as a Baseless Complaint or Frivolous Complaint.
  - 2) *Purpose:* The purposes of the hearing(s) shall be solely to determine whether:
    - A) a violation of this Chapter occurred, and if so to assess the appropriate sanction;
    - B) an Accepted Complaint was erroneously dismissed as a Baseless Complaint or Frivolous Complaint by a Committee; and/or
    - C) an Accepted Complaint is a Frivolous Complaint.
  - 3) *Rules of Procedure:* The Board of Ethics shall adopt rules of procedure governing how to conduct hearings on Actionable Complaints. Such procedural rules are subject to confirmation or modification by the City Council.
  - 4) *Sworn Testimony:* All witness testimony provided to the Board of Ethics shall be under oath.

- 5) *Burden of Proof*: Because the burden of showing that a violation of this Chapter occurred is placed on the Complainant, it is the Complainant that has the obligation to put forth evidence, including testimony, supporting the Complaint. The Complainant is required to testify at the hearing. A Complainant's failure to testify at a hearing shall be grounds for dismissal of a Complaint.
- d) **Open Meetings**. All meetings and hearings of the Board of Ethics shall be conducted pursuant to the Texas Open Meetings Act. The Board of Ethics may convene in Executive Session (i.e., conduct a closed meeting) as allowed by the act. All final action of the Board of Ethics shall take place in open session.
- e) **Postponement in Certain Instances**. If a Complaint alleges facts that are involved in a criminal investigation or a criminal proceeding before a grand jury or the courts, the Board of Ethics may, when a majority of its members deem appropriate, postpone any hearing or any appeal concerning the Complaint until after the criminal investigation or criminal proceedings are terminated.

#### **Sec. 39.16. Disposition**

- a) **Dismissal**. If the Board of Ethics determines at the conclusion of a hearing by simple majority vote of its members that a Complaint should be dismissed, it may do so upon finding:
  - 1) the Complaint is a Baseless Complaint or Frivolous Complaint;
  - 2) the alleged violation did not occur;
  - 3) the Accused reasonably relied in good faith upon an Advisory Opinion, as provided in this Chapter; or
  - 4) the Complainant failed to testify at the hearing.
- b) **Sanctions**. If the Board of Ethics determines at the conclusion of a hearing that a violation has occurred, it may within ten (10) business days impose or recommend any of the following sanctions:
  - 1) *Letter of Notification*. If the violation is clearly unintentional, or when the Accuser's action was made in reliance on a written opinion of the City Attorney. A letter of notification shall advise the Accused of any steps to be taken to avoid future violations.

- 2) *Letter of Admonition.* If the Board of Ethics finds that the violation is minor and may have been unintentional, but calls for a more substantial response than a letter of notifications.
- 3) *A Reprimand.* If the Board of Ethics finds that the violation:
  - A) was minor and was committed knowingly, intentionally or in disregard of this Chapter; or
  - B) was serious and may have been unintentional.
- 4) *Recommendation of Suspension.* If the Board of Ethics finds that a violation :
  - A) was serious and that was committed knowingly, intentionally or in disregard of this Chapter or a state conflict of interest law; or
  - B) was minor but similar to a previous violation by the Person, and was committed knowingly, intentionally or in disregard of this Chapter.

The final authority to impose a suspension rests with the City Council regarding Board Members.

- 5) *Ineligibility.* If the Board of Ethics finds that a Vendor has violated this Chapter, the Board may recommend to the City Manager and City Council that the Vendor be deemed ineligible to enter into a City contract or other arrangement for goods, services, or real property, for a period of one (1) year.

Notice of all sanctions imposed by the Board of Ethics shall be transmitted to the Accused, Complainant, City Secretary, City Attorney, and City Council.

c) **Frivolous.**

- 1) *Prohibition.* It is a violation of this Chapter for a Person to submit a Frivolous Complaint.
- 2) *Super-Majority Vote.* If the Board of Ethics determines at the conclusion of a hearing by a vote of two-thirds (2/3) of its members that a Complaint was Frivolous, the Board may prohibit the Complainant from filing a Complaint with the Board for a period of time up to one (1) year after the date the Frivolous determination was made.
- 3) *Factors.* In making a determination on frivolity, the Board of Ethics shall consider the following factors:

- A) the timing of the sworn Complaint with respect to when the facts supporting the alleged violation became known or should have become known to the Complainant, and with respect to the date of any pending election in which the Accused is a Candidate or is involved with a candidacy, if any;
  - B) the nature and type of any publicity surrounding the filing of the Complaint, and the degree of participation by the Complainant in publicizing the fact that a Complaint was filed;
  - C) the existence and nature of any relationship between the Accused and the Complainant before the Complaint was filed;
  - D) if the Accused is a Candidate, the existence and nature of any relationship between the Complainant and any Candidate or group opposing the Accused;
  - E) any evidence that the Complainant knew or reasonably should have known that the allegations in the Complaint were groundless; and
  - F) any evidence of the Complainant's motives in filing the Complaint.
- 4) *External Remedies.* Complainants who submit Frivolous Complaints are hereby notified that their actions may subject them to criminal prosecution or perjury (criminal prosecution), or civil liability for the torts of defamation or abuse of the process.

**Sec. 39.17. Reconsideration**

The Complainant or Accused may request the Board of Ethics to reconsider its decision. The request must be filed with the City Secretary within five (5) business days of receiving the final opinion of the Board of Ethics. The request for reconsideration shall be sent to the Chairperson of the Board of Ethics, the City Secretary, and the non-filing party (Complainant or Accused). If the Chairperson finds, in the Chairperson's sole discretion, that the request includes new evidence that was not submitted at a prior hearing, and that the new evidence bears directly on the Board of Ethic's previous determination, the Chairperson shall schedule a hearing on the request for reconsideration to occur within thirty (30) days after filing of the reconsideration request. Absent new evidence, the Chairperson shall unilaterally dismiss the request for reconsideration and provide the decision to the Parties."

**SECTION 3.  
CUMULATIVE REPEALER**

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances, or parts thereof, in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such other Ordinances on this date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance and for that purpose the Ordinance shall remain in full force and effect.

**SECTION 4.  
SAVINGS**

All rights and remedies of the City of Corinth, Texas are expressly saved as to any and all violations of the provisions of any other ordinance affecting zoning which have secured at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance but may be prosecuted until final disposition by the court.

**SECTION 5.  
SEVERABILITY**

The provisions of the Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal or otherwise inapplicable, in whole or in part, the remaining and lawful provisions shall be of full force and effect and the City shall promptly promulgate new revised provisions in compliance with the authority's decisions or enactment.

**SECTION 6.  
EFFECTIVE DATE**

This ordinance shall take effect upon its publication as required by law. The City Secretary is directed to publish the caption and penalty of this ordinance two times.

**PASSED AND APPROVED THIS 19th DAY OF JULY, 2018.**

APPROVED:

\_\_\_\_\_  
Bill Heidemann, Mayor

ATTEST:

\_\_\_\_\_  
Kimberly Pence, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_  
Wm. Andrew Messer, City Attorney

# CITY OF CORINTH

## POLICY/ADMINISTRATIVE PROCEDURE/ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE/ACCOUNTING	REFERENCE NUMBER:
SUBJECT: CITY MANAGER DIRECTIVE	INITIAL EFFECTIVE DATE: 08/01/2009
TITLE: TRAVEL & TRAINING POLICY	LAST REVISION DATE: 12/01/2017

### 1.0 ADMINISTRATIVE TRAVEL DIRECTIVE

The City of Corinth will pay reasonable expenses which are incurred in the course of authorized City travel. The City has two objectives when paying travel-related expenses. 1) To provide employees sufficient funds to execute business on behalf of the City and 2) to safeguard City funds by paying only reasonable and necessary expenses. This administrative directive outlines what constitutes a reasonable and necessary expense.

**Department directors are ultimately responsible for overall administration, review and enforcement of the travel and training policy. Directors must ensure that all expenses comply with this reimbursement procedure and for the thorough review and approval of all documents necessary for the reimbursement transaction.** Directors may impose more restrictions upon their departments within the confines of IRS regulations and the Fair Labor Standards Act as long as employees are properly notified of the restrictions.

Employees are expected to travel and conduct business in reasonable comfort and exercise good judgment in distinguishing between comfort and extravagance. Employees should use the most economical means available when using City funds.

The policy meets IRS Accountable Plan standards for allowing non-taxable reimbursements under the following conditions:

- Requires an overnight stay away from home
- A business connection exists
- Adequate receipts are filed within a reasonable period of time (30 days)

Procurement Card for Travel Expenses: Misuse of the City's p-card or violations of this administrative directive may result in card privileges being revoked or other disciplinary action being taken, as deemed appropriate.

Failure to comply with this administrative directive may result in disciplinary action, up to and including termination of employment.

This policy will remain in effect until changed or otherwise repealed by the City Manager. It supersedes all prior published travel and training policies or directives.

## 2.0 CONFERENCE REGISTRATION

The City of Corinth will pay for conference registration directly through the Accounts Payable process or with the p-card. In the event, an employee pays for registration; the city will reimburse the cost of the conference if the employee has obtained approval from their Director or designee. A copy of the registration receipt and proof of attendance must be provided for reimbursement. Employees are encouraged to take advantage of early registration to obtain a discounted rate.

## 3.0 TRAVEL ADVANCE

Travelers are expected to make the most cost effective travel arrangements possible.

- Approval Required for Travel on City Business: Employees must obtain prior approval for travel from their Director or designee. If the request is denied, the traveler is financially responsible for expenses.
- Travel Advance/Reimbursement Form: Upon approval, the travel authorization request form is submitted to Accounts Payable (NP) with documentation attached reflecting the event date(s), destination and purpose. A copy of the conference agenda and registration form must be attached. Requests must be received at least ten (10) days prior to the departure date. Regular AP deadlines apply.
- Allowable travel reimbursement will be paid through the Accounts Payable process.
- All outstanding advances must be completed, approved, and submitted to Accounting prior to any new travel advances being issued.

## 4.0 EXPENSE REIMBURSEMENT

- In the event a traveler incurs expenses not covered by per diem or not payable using a City P-Card, a Travel Advance/ Reimbursement Request Form is filed post-travel.
- Reimbursement is made for ordinary and reasonable expenses (see Section 6, Allowable Expenses below). Examples include mileage, parking, and tolls.
- Travel reimbursement requests are due to NP within fifteen (15) days upon return and require detailed receipts.
- Department Directors are responsible for reviewing reimbursement requests for compliance to the Travel and Training Policy.
- The form must include the purpose of the trip, the destination (city and state), and the departure/return dates and times.
- All receipts and supporting documents must be attached to the Travel Advance/Reimbursement Request Form. Supporting document must include a conference agenda or itinerary.

*Note: per IRS guidelines, Reimbursements Requests without detailed receipts or filed after thirty days (30) may be considered taxable income to the traveler.*

## 5.0 ALLOWABLE EXPENSES

**Meals** - The City will pay an employee's actual expenses as authorized within this administrative directive. Meals and incidental expenses will either be paid on a daily per diem basis of \$64 or actual expenses based on itemized receipts, whichever is less. The daily per diem rate of \$64 includes breakfast including gratuity (\$15), lunch including gratuity (\$16), dinner including gratuity (\$28), and incidentals (\$5). **Itemized, date-stamped receipts must be provided for all expenses. Receipts must be itemized and not just the credit card slip/balance due.** Failure to submit itemized receipts will render those expenses non-reimbursable.

If the conference registration includes meals that are already paid for by the City, the per diem for that meal will need to be deducted from the reimbursement request.

The City will pay for the cost of meals for overnight travel. Reimbursement will be based on the daily per diem rate of \$64 or the itemized receipt, whichever is less. If no receipt is submitted, then the employee is responsible for the cost of the meal and it will not be reimbursed. Meal reimbursement will be based on the daily per diem rate, not a cumulative per diem total for the trip.

Travel-related meals will be reimbursed if an overnight stay is required or if multiple trips are required during two or more consecutive days. The first and last days of travel receive 75% (\$48) of the daily per diem rate of \$64. Meals for employees traveling and returning the same day are not reimbursable.

The City will not pay for meals for individuals who are not employed by the City except with the prior written approval of the City Manager stating the business purpose of the meal. If an exception is granted, a copy of the city manager approval and an itemized meal receipt with attendee names must be attached to the Travel Advance/Reimbursement Form.

4. The City will pay for meals at scheduled seminars, training sessions, and other meetings, but will not reimburse for meals elsewhere if the meal cost was included in the conference fee. Non-reimbursable items include snacks, drinks or conference provided continental breakfast. If the conference registration includes meals that are already paid for by the City. The per diem for that meal will need to be deducted from the reimbursement request.  
**A conference itinerary/schedule must be included** as supporting documentation when submitting for any meal reimbursement.
- **Transportation** - Cost-saving methods which include using a City vehicle or ride-sharing are encouraged. Early departure or a later return resulting in a substantial cost saving may be approved by the supervisor. The original airfare, lodging and per diem expenses must be documented and attached to the Travel Advance/Reimbursement Form.
  - **Air Travel** - Authorized fares are based on economy/coach rates. However, the traveler may upgrade using personal reward miles or by paying the difference out-of-pocket. Early booking is encouraged to ensure discounted rates. Luggage reimbursement is limited to one (1) checked bag and excludes any excess fees (i.e. overweight). Special consideration is given for fees on necessary City equipment. Airport Parking is reimbursed up to the DEW Express non-covered parking rate. Air Travel receipts are required.
  - **Personal Vehicle** - The City will pay the Internal Revenue Service mileage reimbursement rate in effect at the time of travel. The City will reimburse mileage from City Hall or other City facility (wherever the employee reports to work to the destination and back to the City facility). A map from Yahoo, Google or MapQuest must be attached to the Travel Reimbursement Form. If travel by personal vehicle is chosen over air travel, the reimbursement will not exceed coach fare plus related expenses. Travel not requiring an overnight stay (day travel) is authorized mileage reimbursement only. Use of a personal vehicle must be approved in advance by the Department Director. Mileage reimbursement does not apply when renting a vehicle.
  - **Traveler Receiving a Car Allowance** - Mileage is not reimbursable if a traveler receives a car allowance. The traveler is allowed reimbursement for fuel purchases if the destination exceeds 50 miles one-way.
  - **Rental Car** - The City will not assure payment for rental cars without the prior written approval of the employee's Director. When renting vehicles, the City's property and liability insurance is the primary source of coverage in the event of an accident. Employees should not purchase additional insurance. **If** an employee chooses to purchase the additional insurance, it is a non-reimbursable



expense. Mileage must be included in the rental agreement. Mileage will NOT be reimbursed when using a rental car.

- **Lodging** - Authorized rates are based on single-occupancy rooms. The traveler should request a "government" room rate, which may be lower than the "conference" rate. Internet charges may be authorized by the Director if conducting City business. The traveler is responsible for room service or other personal charges.
- **Registration** - Required registration fees and materials are authorized.
- **Incidentals** - City of Corinth will not pay for dry cleaning, shoe shining, haircuts, magazines and books, tickets to the theater, sports events, or other such incidental expenses.
- **Miscellaneous Expenses** - Allowable expenses include tolls, parking, cab fares, copy/fax/phone charges and other business related expenses.

## 6.0 SPECIAL CIRCUMSTANCES

When practical, official travel should occur during regular work hours. In the event that travel occurs outside of regular work hours, every effort should be made to reduce overtime by adjusting the weekly work schedule or accrue compensatory time. Directors must approve travel outside of regular work hours.

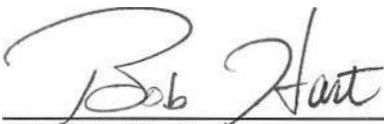
If the traveler cancels/does not attend due to non-business related reasons, expenses paid by the City are subject to be repaid to the City by the traveler. Only if changes are caused by unforeseeable and urgent business purposes will the City incur the expense. The Department Director is responsible for ensuring applicable fees are reimbursed to the City.

Official travel may coincide with personal travel plans (i.e. vacation, attend conference golf tournament, etc.) when vacation is approved prior to the trip. Any expenses not related to City business, such as extracurricular events, lodging, and meals will be the responsibility of the traveler.

A traveler is permitted to bring guest(s) and is responsible for any extra charges incurred. If the travel is cancelled, the City is not liable for any guest expenses and the traveler will not be reimbursed.

## 7.0 CITY MANAGER AUTHORIZATION

This directive is effective December 1, 2017



Bob Hart, City Manager