

CORINTH CITY HALL

3300

*City of Corinth, Texas*

*Annual Program of Services 2007/2008*

**CITY OF CORINTH  
ELECTED OFFICIALS**



**Victor Burgess**  
Mayor



**Paul Rugierre**  
Mayor Pro Tem  
Council Place I



**Shannon Bryan**  
Council Place V



**MISSION STATEMENT**

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



**Ronnie Glasscock**  
Council Place III



**Jim Mayfield**  
Council Place II



**Joe Harrison**  
Council Place IV

**CITY OF CORINTH**  
**ANNUAL PROGRAM OF SERVICES**  
**2007-2008**

**ADOPTED**

ON  
SEPTEMBER 20, 2007

CLOVIA ENGLISH  
*CITY MANAGER*

KATHY DUBOSE, CPA  
*DIRECTOR OF FINANCE*

LEE ANN BUNSELMEYER  
*BUDGET MANAGER*

Requirement of H.B. 3195

This budget will raise more total property taxes than last year's budget by \$473,861 or 6.61%, and of that amount \$178,615 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, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Corinth, Texas for its annual budget for the fiscal year beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

**2007-08**  
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# MEADOWVIEW PARK CITY OF CORINTH





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

OFFICE OF THE CITY MANAGER

October 1, 2007

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

I am pleased to present the adopted budget for fiscal year 2007-2008. The attached document represents the City's financial plan and operations guide for the next fiscal year. It is a communications tool to inform you of the issues and challenges confronting the community.

One of the most critical challenges facing our community and the one that imposes the heaviest burden on resources is our need for infrastructure improvements. Corinth's water, wastewater and roadway systems have reached capacity as capital projects have been delayed due to funding shortfalls. Growth continues to increase demand for City services and all projections indicate that Corinth's population will continue to grow 3% - 5% per year. Our current infrastructure can no longer support additional growth nor development. The adopted budget includes the funding required to continue to address Corinth's infrastructure backlog.

Additionally, maintaining service levels for police, fire, utilities, streets, parks and other programs, as the community continues to grow requires the commitment of additional resources. The budget issues associated with rising demand and inadequate resources have been numerous and complex.

The adopted budget includes total resources of \$ 27,722,965 and expenditures of \$27,570,087. This report discusses, by fund, the major issues addressed in the 2007-2008 budget.

**MAJOR ISSUES – GENERAL FUND**

**1. GENERAL FUND REVENUES** – The first major issue deals with General Fund revenues.

**A. Property Tax** – The largest revenue source in the General Fund is the ad valorem tax.

**1. Tax Rate** – Corinth's ad valorem tax rate is comprised of two components. The first is the operations and maintenance component that is used to calculate revenue for the City's General Fund operations. The second component is the debt portion that is used to calculate revenue to pay the City's general debt service obligations. The adopted tax rate incorporates shifting 2 cents of the operations and maintenance component to the debt service component of the tax rate. The budget incorporates no change in the current overall tax rate of .55698 per \$100 valuation.

**2. Average Home Value** – The Denton Central Appraisal District's certified appraisal roll shows an increase of 6.61% over the 2006 certified value and 5.67% over the final 2006 value (including supplements), with a current average home value of \$179,715

**B. Sales Tax** – The second largest revenue source in the General Fund is sales tax receipts. The current year's estimate is 10% over the prior year's collections. The 2007-2008 budget projects a 5% growth in receipts over the current year's estimate.

**C. Other Revenues** – Estimated revenue from fines, fees, licenses and permits are based on departmental projections.

**2. COMPENSATION** – One of the highest priorities during the 2007-2008 budget process was employee compensation.

**A. Public Safety** – Beginning in the 2005-2006 fiscal year, Council approved a three year plan for Corinth's Police Officers and Firefighters. This plan included an average annual increase of 9% per year as well as shifting the Police Step Plan from 15 to 7 years in order to align it with the Fire Step Plan.

**B. Salary Survey** – City Council directed staff to perform a Salary Survey in 2006 to identify how the City of Corinth's salaries compared to other cities with which we compete for our workforce. Research revealed extremely high turnover for the City which, in the previous year, reached 22%. Sixty percent (60%) of respondents stated that they left for higher pay. Many said they took positions with less responsibility at higher pay.

In the spring of 2006, staff surveyed thirteen area municipalities to which we had lost employees over the previous two years. Survey results indicated that Corinth's salaries averaged 22.5% below market. Of the thirteen cities surveyed, at least six had adjusted salaries since the time of the survey pushing the estimated shortfall to 25 – 28% below market. We also estimated an annual cost of living increase of 3%. The 2006-2007 budget included the first year of a 4 year plan to "phase in" the market adjustment. Each of the 4 years provided a 6% average market increase and a 3% cost of living adjustment.

Again this spring, staff surveyed the same area municipalities. The results indicated that Corinth's salaries averaged 18% below market. Unfortunately the "phase in" market approach did little to address the excessive turnover which remained extremely high at 21% for the past year. This year's survey also included police salaries. Those results showed that police salaries still lagged the market by 12%.

During budget discussions, the City Council requested an additional survey of cities with similar populations for staff to use to average the pay data for each position to quantify that position's "market". They also requested that staff prepare an analysis which identified an average ("mean") increase by grade level which group similar levels of education and certification requirements, reporting hierarchy, level of responsibility, etc. Six percent of each grade level "mean" was identified for the 2007-08 market increase for that grade level. The market increase was added to current pay plus the 3% cost of living adjustment. If the market increase exceeded the "mean" pay/salary for a grade level, only that portion of the increase up to the "mean" was included.

**C. Compensation Plan** – The 2007-2008 Budget includes a one-year salary increase on the Mean approach plan with a 3% COLA plus 6% of the category mean.

- D. Health Insurance** – In previous fiscal years, we reduced our health benefits to employees due to increased costs. We increased employee's deductibles, co-pays, prescription drug costs, out-of-pocket limits as well as premium costs. The 2006-2007 budget included a 22% increase in insurance premium costs for both the City and employees. The 2007-2008 budget incorporates a 25% increase in insurance costs for the City with associated employees' cost increases. During budget discussions, City Council approved budgeting to cover the employee's premium increases to allow them the maximum benefit from the pay raises they will receive and to eliminate the possibility that an employee may "take home" a minimal amount or even less money in their net pay due to the increase in insurance premiums.

### **3. PUBLIC SAFETY**

**A. LAKE CITIES FIRE DEPARTMENT (LCFD)** – The demand for services continues to rise at a rate of 10% to 12% each year. With this increase the 2007-2008 budget includes the addition of a Firefighter/Paramedic and a new ambulance. The department continues to maintain highly qualified personnel and 2007-2008 is the final year of a three year salary compensation plan to bring salaries in line with other metroplex departments of the same size. The budget allocation is based on the current contract with the three other Lake Cities.

**B. POLICE DEPARTMENT** – In September 2004 the Crime Control and Prevention District was established with the passage of 1/4% dedicated sales tax. The 2007-2008 budget includes the addition of three Police Officers and four new police vehicles funded by the Crime Control and Prevention District sales tax.

- 4. CAPITAL IMPROVEMENT PROGRAM** – One of the major issues the City is facing is a tremendous backlog of capital improvement and infrastructure needs. During the 2006-2007 budget process, the City Council adopted an aggressive five-year Capital Improvement Program of system critical Water and Wastewater projects. Council directed staff to evaluate and develop a street and drainage capital program to complement the utility plan. That comprehensive five-year capital program was presented to Council in June, 2007 and the bonds associated with the first year of the program will be sold on August 16, 2007.

The five-year Capital Improvement Program is extensive and will require the dedication of additional effort and resources in order for the projects to be completed on time. In fact, some of the projects themselves provide support for the overall plan. In addition, the City must ensure that all state and federal regulations related to issuing bonds and the associated debt are continuously met for the life of each bond issue.

- 5. VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM** – During the 2006-2007 budget discussions, City Council expressed the desire for staff to develop a plan to implement a vehicle and equipment replacement program. In a concerted effort, each department assisted the City's Fleet Division in creating a schedule for planned replacement based on age, mileage (hours of use for some pieces of equipment) and maintenance history. The initial purchase of priority 1 vehicles and equipment for the five-year process is included in the 2007-2008 budget. The funding for general government (\$433,103) and utility (\$173,400) replacements will come from an allocation of the respective fund

balances. Annual allocations included in the operating budgets of each department will establish the Vehicle and Equipment Replacement Fund for future replacements.

6. **STREET MAINTENANCE** – In September 2004 the Street Maintenance Sales Tax was passed with collections beginning in January, 2005. For 2007-2008, the sales tax is projected to generate \$287,000 combined with an additional \$128,000 allocation of the Street Maintenance Sales Tax fund balance bringing the total budgeted expenditures for that fund to \$415,000.

The 2007-2008 General Fund budget incorporates an additional \$315,000 in the Street Division repaving budget.

7. **LAKE CITIES LIBRARY** – In the 2005-2006 fiscal year, the Lake Cities Library allocation was increased \$20,000 (48%) from \$42,000 to \$62,000. In 2006-2007 the budget included an additional 3% increasing the allocation from \$62,000 to \$63,860. These increases totaled 51% over the 2004-2005 amount.

The 2007-2008 budget incorporates an additional \$29,132 (46%) for a total allocation of \$92,992. The budget includes \$3,000 for staff salary increase above the requested allocation of \$89,992.

8. **PLANNING DEPARTMENT** – The 2007-2008 Capital Improvement Program includes costs associated with the development of a Comprehensive Plan intended to guide the remaining growth and development of the community. Also included is the cost for revising the City's subdivision and zoning ordinances to reflect the elements of the Comprehensive Plan. To address current and anticipated workflow needs related to the upcoming long range programs including the new Downtown Center and the Capital Improvement Program, a Senior Planner position is added in the 2007-2008 budget. Additionally, an administrative assistant position previously housed in the Code Enforcement Division is transferred to the Planning Division.

9. **FINANCE DEPARTMENT** – The 2007-2008 budget includes the addition of a Bond and Debt Manager position. This position will be responsible for implementing and managing the Capital Improvement Project Tracking system which provides information necessary for comprehensive development plan review, facilitation of scheduling of projects as well as multi-year capabilities to track and report financial data. The system includes the information required for the annual Securities and Exchange Commission (SEC) reporting, the identification of investment timelines and the calculation of the City's arbitrage liability associated with the issuance of bonds. The Bond and Debt Manager will be responsible for all legal requirements related to the issuance, investment and reporting of bonded debt as well as providing accurate, timely financial data on each Capital project to the respective department. With the addition of this position, the Accounting Manager/Controller will take over supervisory responsibility for Payroll.

10. **RISK MANAGEMENT / WORKER'S COMPENSATION** – The 2007-2008 budget includes the addition of a full-time position responsible for the oversight of the City's liability and worker's compensation program as well as the coordination of the employee safety training program. This position will focus on implementing new training initiatives focused on improved safety awareness and the reduction of work related injuries.

- 11. PUBLIC OPINION SURVEY** – The 2007-2008 budget includes funding for a Public Opinion Survey of Corinth Citizens.
- 12. CITY MANAGER'S CONTINGENCY** – The 2007-2008 budget appropriates \$20,000 from the fund balance for the City Manager's Contingency.
- 13. PERSONNEL COMPENSATION AND CLASSIFICATION STUDY** – During the budget process, the City Council expressed the need for an independent review of the City's compensation plan. The 2007-2008 budget appropriates \$45,000 from the fund balance for the Compensation and Classification Study.
- 14. POLICE CAR WASHES** –The 2007-2008 budget includes funding to wash patrol cars.
- 15. OTHER EXPENSES** – Other expenses include supplies, maintenance, fuel, and utilities.
  - A. Supplies, Maintenance and Operations** – The 2007-2008 budget includes a 3% increase based on the DFW area Consumer Price Index (CPI).
  - B. Fuel, Vehicle Repair, Utilities and Communications** – The 2007-2008 budget includes a 3% to 5% increase.

#### **MAJOR ISSUES – DEBT SERVICE FUND**

The Debt Service Fund is used for the accumulation of resources for payment of long-term debt principal and interest. Resources include a portion of the Ad Valorem Tax Levy and applicable transfers from other funds to cover debt payments for projects funded with bonds.

The 2007-2008 budget incorporates shifting 2 cents of the operating and maintenance component to the debt service component of the tax rate. The increase in the debt service component of the tax rate is associated with the street infrastructure projects included in the Capital Improvement Program. The total 2007-08 adopted tax rate remains the same as the 2006-07 tax rate at \$.55698 per \$100 valuation.

#### **MAJOR ISSUES – STREET MAINTENANCE SALES TAX FUND**

In September 2004 the .25% Street Maintenance Sales Tax was passed, with collections beginning in January 2005. The 2007-2008 budget projects the sales tax will generate \$287,000 and incorporates the use of \$128,000 of fund balance for a total allocation of \$415,000.

## **MAJOR ISSUES – UTILITIES**

The Utility Fund is responsible for providing water and wastewater disposal services to the citizens of Corinth as well as accounting for the pass through costs of the City's garbage service contract. The 2007-2008 budget includes the rate increase for water and wastewater services adopted on September 21, 2006. The rates allow the utility to recover total revenues of approximately \$11,128,236, which will meet the total budgeted expenditures of approximately \$11,037,137.

The City obtained the services of Water Resources Management, LP (WRM) to assist in the financial planning process. WRM had performed an in-depth cost-of-service and rate design analysis in 2006 which resulted in the adoption of a five-year financial plan (Financial Plan) and corresponding rate increases for the City. In 2007, WRM assisted the City in its continual financial planning process through the performance of an annual update of the rate analysis. The update consisted of not only assessing the performance of the 2006-2007 water and wastewater rates, but also projected the potential performance of the future rate increases, based on recent trends.

Several key influences on the City's overall financial performance have been identified. These include:

1. Changes in the total debt service requirements;
2. Increases in water purchase costs;
3. Decreases in wastewater purchase costs;
4. Changes in personnel costs;
5. Reduced growth in the City; and
6. Abnormal rainfall.

### **Changes in Total Debt Service Requirements**

The original rate study identified annual future debt service requirements which would be incurred by the City in order to achieve the City's Capital Improvement Plan (CIP). The 2007 update considered these improvements and while the CIP is largely the same as it had been previously identified, some additional right-of-way costs have been added.

The 2007-2008 budget and Financial Plan include a number of "system critical" capital improvement projects to be completed through 2011. Projects identified as "system critical" met a minimum of one of the following criteria, although most projects met all three criteria:

1. Projects that the City committed to completing as part of the impact fees adopted by the City in 2004. By law, in accordance with the Local Government Code, Chapter 395, the City must complete these projects by 2014.
2. Projects that the City is required to complete, by law, in order to meet capacity requirements set forth by Chapter 290 of the Texas Water Code.
3. Projects required in order to provide service to City "hot spots" which allow the City to continue to develop.

Water and wastewater capital projects adopted in the 2006-2007 budget were postponed until the street and drainage components of those projects could be identified and quantified. Staff developed the comprehensive Capital Improvement Plan (CIP) and presented it to the City Council in June, 2006. The bonds associated with the first year (2006-2007) of the five-year program will be issued in August, 2006. System critical projects, including those from the 2006-2007 fiscal year, to be completed over the next five-years totaled approximately \$35,765,000 as outlined in Figure 1.

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

Figure 1: System Critical Capital Improvements

	2007	2008	2009	2010	2011
<b>Water System Improvements</b>					
24" Waterline along Lake Sharon Drive	\$ 3,018,427	\$ -	\$ -	\$ -	\$ -
16" Waterline along Parkridge Drive	583,604	-	-	-	-
FM 2181 Waterline Relocation	2,920,344	-	-	-	-
12" Waterline @IH35 South	269,925	-	-	-	-
Church St Waterline (Post Oak to I-35)	470,599	-	-	-	-
20" Waterline & 1 MG Tank	-	5,223,000	-	-	-
Parkridge Waterline (FM 2181 to Meadowview)		1,096,000			
S Corinth St Waterline (Lake Sharon to I-35)		363,000			
12" Waterline Parkridge (FM 2181-Scenic)	-	-	522,000	-	-
Expand Lake Sharon Pump Sta/ 1 MG Tank	-	-	-	4,725,000	-
16" & 12" Waterline FM 2499 (Lake Sharon to Derby)	-	-	-	-	1,575,000
Dobbs Rd Improvements					190,000
Total	\$ 7,262,899	\$ 6,682,000	\$ 522,000	\$ 4,725,000	\$ 1,765,000
	2007	2008	2009	2010	2011
<b>Wastewater System Improvements</b>					
Nissan-Tristeel-Huffines 8" Sewer Main	\$ 600,369	\$ -	\$ -	\$ -	\$ -
Lynchburg 16" Sanitary Sewer Line	1,871,199	-	-	-	-
Westside Lift Station Expansion	2,711,822	-	-	-	-
FM 2181 Relocations	1,765,339	-	-	-	-
SE Denton Basin Lift Station & Sanitary Sewer Improvements	-	2,557,000	-	-	-
New .3 MGD Lift Station (Winston)	-	-	-	578,000	-
Kensington Estates Lift Station Expansion	-	-	-	-	2,100,000
.3 MGD Lift Station (Southwest)	-	-	-	-	2,625,000
Total	\$ 6,948,729	\$ 2,557,000	\$ -	\$ 578,000	\$ 4,725,000



The Financial Plan includes only critical projects required in the next five years. The Plan does not include any projects that are not considered critical and of immediate priority to the City. Further, it must be noted that there are a number of projects required to be completed between 2011 and 2014 in order to be in compliance with Chapter 395 of the Local Government Code that are not included in the five-year plan.

As the City does not have the adequate revenues to cash-fund system critical projects, the adopted budget and the Financial Plan assume that these projects are to be funded through the issuance of debt. The costs of projects have been updated to include the new projections of right-of-way expenditures.

### **Changes in Water Purchase Costs**

The City of Corinth purchases treated water from the Upper Trinity Regional Water District (Upper Trinity). The City has a contractual agreement with Upper Trinity which outlines the fees associated with the purchase of this water. The fee structure consists of the following three elements:

1. Administration Fee – an annual fee intended to recover the costs of administration related to the regional plant. This fee is determined for each participating entity on a per capita basis.
2. Volume Charge – this fee is intended to recover the “variable” costs (generally chemicals and electricity for treating and pumping water) associated with providing services to customers. This is a fee per thousand gallons and is based on the actual water used by the citizens of Corinth.
3. Demand Charge – the demand charge is intended to recover the “fixed” costs of providing services, and is based on the maximum daily reserved capacity in the Upper Trinity plant maintained by the City of Corinth. Fixed costs are usually personnel, maintenance, and capital related costs. Currently the City maintains the maximum daily capacity of 7.5 million gallons per day (MGD). This amount was determined based on the actual demand of the City. The City pays the demand charge based on 7.5 MGD, regardless of the amount of water actually used, as this is the highest daily demand the City has on record. If and when the City’s maximum daily demand exceeds 7.5 MGD, a new maximum daily demand would be set, and the demand charge would be calculated based on that number.

Water purchase costs make up approximately 51% of the total projected expenses incurred by the water utility for 2007-2008. The City’s rates and fees are very sensitive to the fees and charges adopted by Upper Trinity. The 2006 Rate Study projected annual fee increases by Upper Trinity based on the historical trend of adopted increases of 2004 through 2007. Unfortunately, Upper Trinity has recently published adopted rate increases which exceed the assumptions made in the 2006 Rate Study. Figure 2 illustrates these fee amounts compared to the assumptions made in the 2006 Rate Study.

**Figure 2: Upper Trinity Rate Increases**

	<b>2004</b>	<b>2007</b>	<b>2008</b>
<b>Administration Fee (per capita)</b>			
0 - 5,000 population	\$ 0.29	\$ 0.33	\$ 0.36
5,001 - 25,000 population	0.18	0.20	0.20
<b>Volume Charge (per thousand gallons of demand)</b>	0.57	0.76	0.82
<b>Demand Charge (per million gallons of reserved capacity)</b>	225,000	274,000	290,000

The 2006 Rate Study projected annual water purchase costs for 2008 to be approximately \$3,089,000; however, based on the adopted 2008 Upper Trinity rate increase, WRM estimates water purchase costs in 2008 to be approximately \$3,162,000. If the 2007 to 2008 rate increase is indicative of future trends, by 2011 Upper Trinity charges could reach \$4,410,000, exceeding the 2006 Rate Study projected costs of \$3,795,000 in 2011.

**Changes in Wastewater Purchase Costs**

The City has made some operational changes resulting in the diversion of the majority of wastewater flows to Upper Trinity, and minimal flows to the City of Denton. The City had been in the process of performing a feasibility analysis to determine whether this is most cost effective for the City when a line failure made this change a necessity. Currently available data indicates that this operational change has resulted in a decrease in costs to the City. The cost effectiveness of this effort is partially due to the fact that the City has entered into a "take-or-pay" contract with Upper Trinity which has not historically been fully utilized. A "take-or-pay" contract requires that the City pay for a certain volume of treatment regardless of whether the City actually uses that volume. The wastewater flows that had been sent to the City of Denton resulted in a per thousand gallon fee paid to Denton. The City does not have a currently effective contract with Denton, and the previous contracts did not specify a "take-or-pay" amount. As a result, the City was basically paying for wastewater treatment twice, once for the "take-or-pay" contract to Upper Trinity which was not fully utilized, and again to the City of Denton for the actual flows treated. As previously described, due to a line failure, the diversion of flows to Upper Trinity became a necessity.

The 2006 Rate Study projected the 2008 wastewater disposal costs to be approximately \$2,051,000. However, as a result of the diversion of flows, WRM now estimates wastewater disposal costs for 2008 to be approximately \$1,871,000.

**Changes in Personnel Costs**

The 2006 Rate Study recognized that the City's previous salary structure did not pay employees market rates, and therefore reflected the City's plan to take a stepped approach over time to bring salaries to market. However, due to continuous excessive turnover, the 2007-2008 budget provides for a one year salary using the Mean approach of 3% COLA plus 6% of the category mean.

Additionally, the 2006 Rate Study assumed that the City would require 2 additional full-time-employees (FTE's) in 2007-2008 for wastewater operations. At this time, management will assess the reduction in turnover anticipated with moving to market pay and the impact that will have on the need for additional personnel.

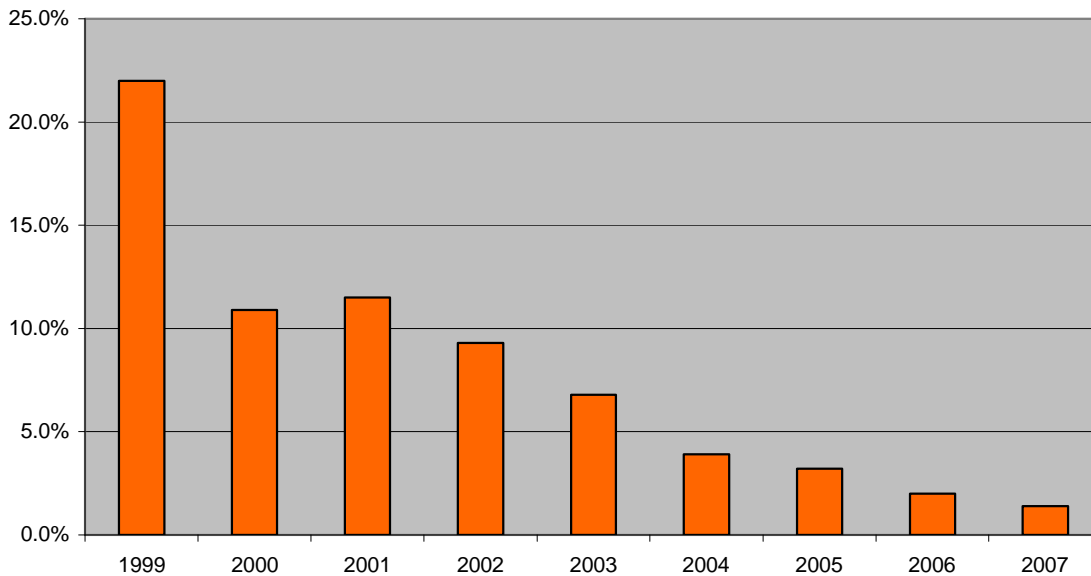
**Slowed Growth**

At one time, the City of Corinth was a rapidly growing community, reaching national rankings for its excessive growth rates. In recent years, that growth has slowed. As illustrated in Figures 3 and 3A, growth from June 2006 through June 2007 was 1.4%, which is the lowest in the last nine years and considerably below the historical average of 8.7%.

**Figure 3: Historical Water Connection Count**

<b>Year</b>	<b>Connections</b>	<b>Growth</b>
1998	3413	
1999	4164	22.0%
2000	4616	10.9%
2001	5147	11.5%
2002	5625	9.3%
2003	6007	6.8%
2004	6241	3.9%
2005	6443	3.2%
2006	6574	2.0%
2007	6665	1.4%

**Figure 3A: Growth as Measured by Water Connection Count**

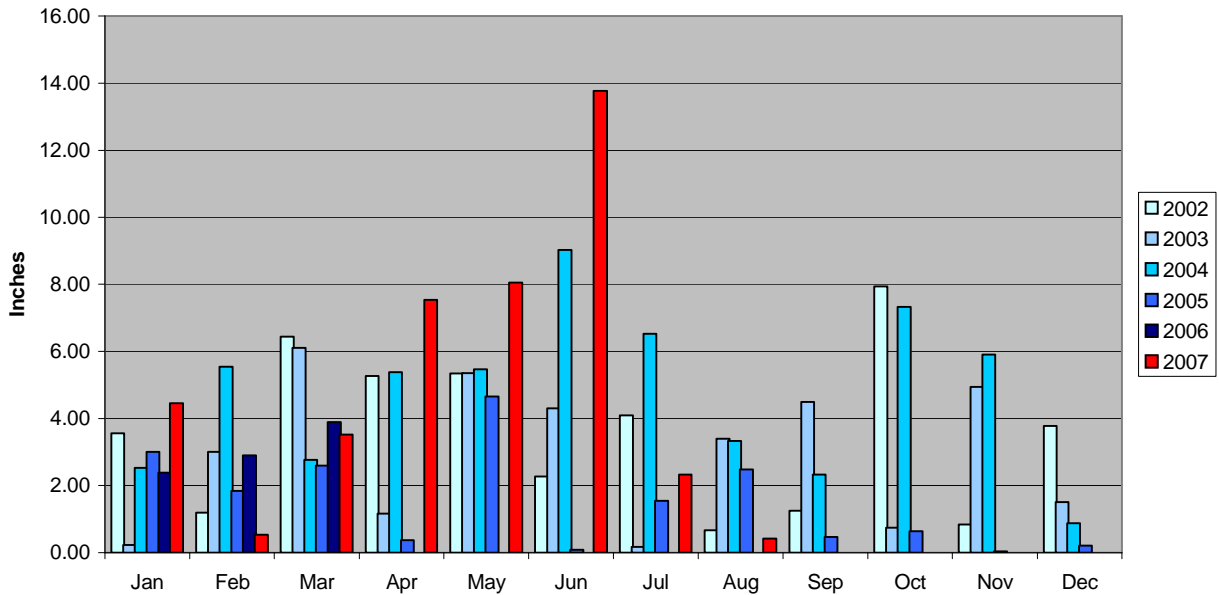


Since the City had seen a pattern of slowed growth over the previous years, the 2006 Rate Study used a conservative approach in making growth projections and assumed residential connection growth at 1%, and all other connections to remain constant at the 2006 level. As seen in Figure 3, for June 2006 through June 2007, this was a reasonable approach.

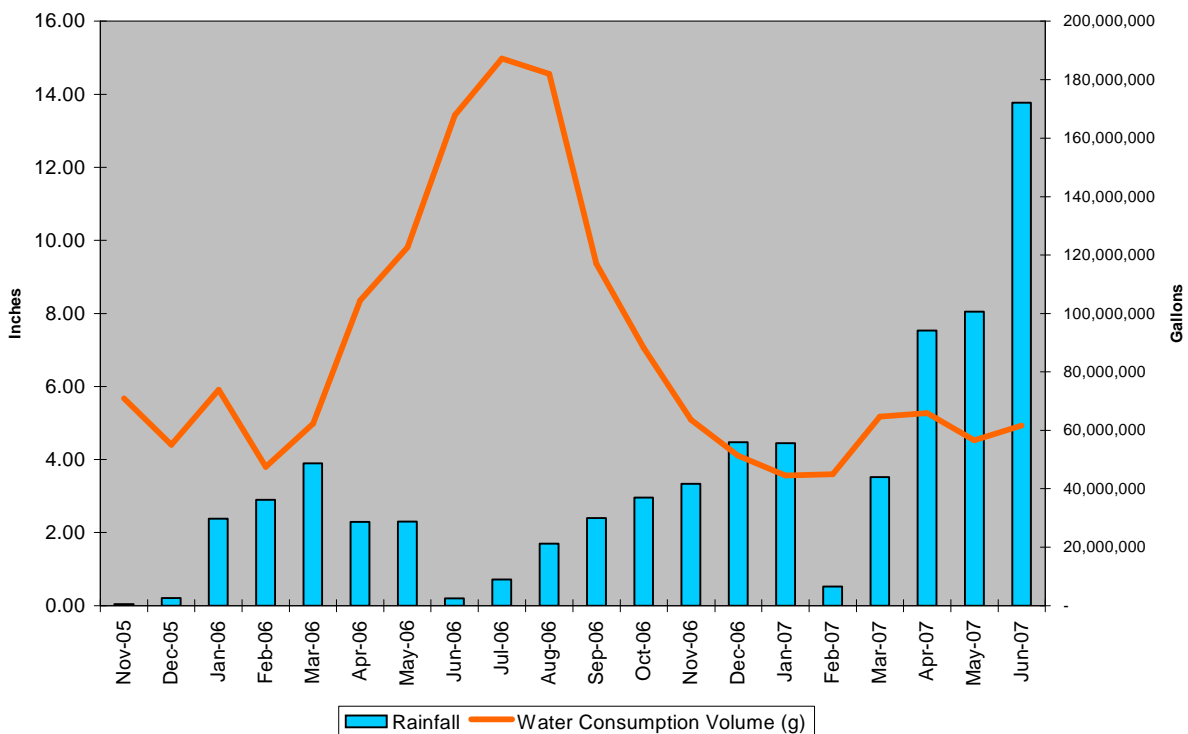
**Abnormal Rainfall**

As illustrated on Figure 4, 2007 thus far, has been a “wet-year” which has exhibited higher than average rainfall. Most water utilities find that there is a direct correlation between water sales and rainfall. Simply put, typically, the more it rains, the less water the utility is going to sell. This relationship has been experienced by the City of Corinth, which is also seen on Figure 5.

**Figure 4: Annual Rainfall Comparison**

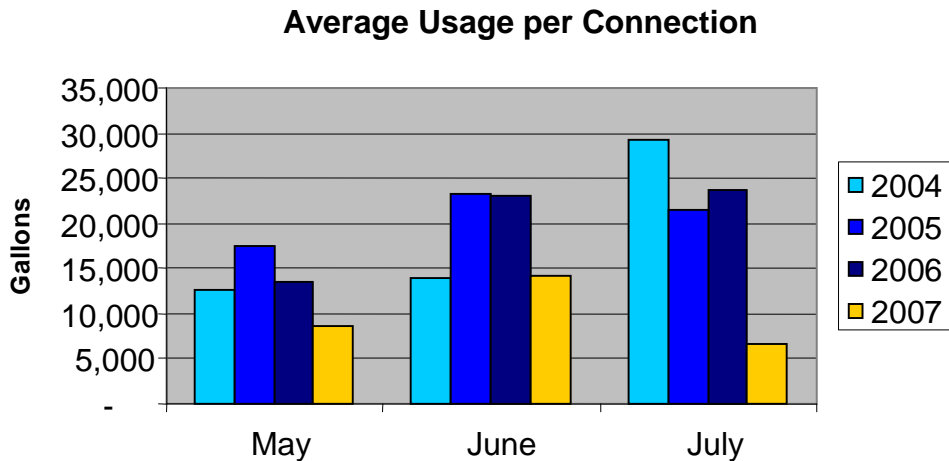


**Figure 5: Rainfall versus Water Sales**



Typically water sales in Texas increase during the summer months when residents irrigate their landscaping. The relationship of water usage to rainfall makes water utilities particularly weather sensitive. Figure 6 shows the average usage per connection per month for the summer months for the past 4 years for the City of Corinth. As illustrated, the City has experienced a dramatic decrease in summer month consumption during 2007 which is presumably associated with the higher than average rainfall the City has experienced. As a result, the City's revenues have declined.

**Figure 6: Summer Water Sales**



An important part of rate analysis is the "normalization" of water sales data. The goal is to project water sales under "normal" rainfall. As such, during "dry" years in which water sales are higher than average, excess revenues can be reserved to cover "wet" years when water sales are lower than average. The 2006 rate study underwent such a process. It is important to realize this correlation during financial assessment and planning for a water utility. While the utility may see revenues increase during "dry" years, a subsequent "wet" year may be coming soon and the utility should maintain appropriate reserves to cover the potential shortfall.

**Water and Wastewater Rates**

Water Rates

The update performed by WRM indicated that the previously adopted rate increase for 2008 should be adequate to maintain financial stability of the City's water utility. The water rate changes for 2007-2008 are outlined in Figures 7 – 10.

**Figure 7: Minimum Bill**

	<b>2007</b>	<b>2008</b>
5/8"	\$ 20.00	No change
3/4"	32.25	-
1"	32.25	-
1 1/2"	65.15	-
2"	100.70	-
3"	210.25	-
4"	330.10	-
6"	660.95	-
8"	1,055.85	-
10"	1,510.65	-

**Figure 8: Residential Volumetric Rates**

	<b>2007</b>	<b>2008</b>
0-10,000 Gallons	\$ 1.93	\$ 2.57
10,001-25,000 Gallons	3.93	4.57
25,001-50,000 Gallons	5.93	6.57
50,001 and Up	7.93	8.57

**Figure 9: Commercial Volumetric Rates**

	<b>2007</b>	<b>2008</b>
0-50,000 Gallons	\$ 2.63	\$ 3.35
50,001 and Up	3.63	4.35

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

Wastewater Rates

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

**Figure 10: Wastewater Rates**

	<b>2007</b>	<b>2008</b>
Minimum Bill	\$ 17.18	\$ 21.39
Volumetric Rate	4.40	No change

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

**Five Year Financial Plan**

As part of the adoption of the 2006-2007 budget, and related water and wastewater rate and fee ordinance, the City also adopted a corresponding five-year utility rate plan. The five-year rate adjustments were directly tied to future capital improvements and water and wastewater purchase cost increases, based on assumptions made at the time of the Study. WRM evaluated the potential financial performance of those rates based on a number of factors. Rate analysis and financial projections are subject to certain assumptions that are made during the analysis. While extensive efforts are taken to make accurate projections of future costs and water sales, many factors which are beyond the City's control can influence the financial performance of the utility. These factors include:

1. Actual growth of the City;
2. Annual rainfall in the area; and
3. Rate and fee increases adopted by Upper Trinity.

As each of these factors may influence the financial performance of the City, it is important to evaluate the sensitivity of the financial performance of the rates adopted by the City associated with these factors. Therefore, WRM evaluated the following three scenarios:

	Growth Rate	Rainfall	Upper Trinity Increases
1. Worst Case	1%	"Wet"	High
2. Probable	3%	"Wet"	Moderate
3. Best Case	5%	"Normal"	Low

WRM evaluated the financial performance of the City based on the assumptions in these scenarios, given the planned rate increases as adopted by the City. Figures 11 and 12 illustrate the relative revenue over/(under) recovery, by year, under each of these scenarios.

**Figure 11: Potential Financial Performance of the Water Utility**

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
1. Worst Case	\$ 53,643	\$ (257,645)	\$ (209,948)	\$ (768,570)
2. Probable	77,897	(172,329)	(38,077)	(514,740)
3. Best Case	124,797	(58,715)	172,456	(213,923)

**Figure 12: Potential Financial Performance of the Wastewater Utility**

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
1. Worst Case	\$ 31,180	\$ (214,379)	\$ (205,093)	\$ 236,514
2. Probable	135,672	(57,013)	12,809	558,493
3. Best Case	530,722	418,215	586,527	1,274,456

As each of these scenarios contains factors beyond the City's control and to which the City's annual revenue recovery is quite sensitive, it is difficult to say with certainty which scenario is the most "accurate" prediction of the future. However, based on the project team's experience, Scenario 2 is considered most "probable". As illustrated in figures 11 and 12, under each scenario the overall revenue recovery of the utility in 2008 is anticipated to adequately meet cost projections, based on the rate increase. However, revenue recovery of the utility beyond 2008 may be sensitive to under recovery, depending on the actual growth, rainfall, and water and wastewater purchase costs incurred by the utility. City staff will continue to monitor actual growth, rainfall, and fee increases assessed by Upper Trinity annually as part of the budget process, making adjustments to rates in the future as necessary.

Again, I am pleased to present the adopted 2007-2008 budget for the City of Corinth and look forward to the many opportunities and challenges we will share in the coming fiscal year.

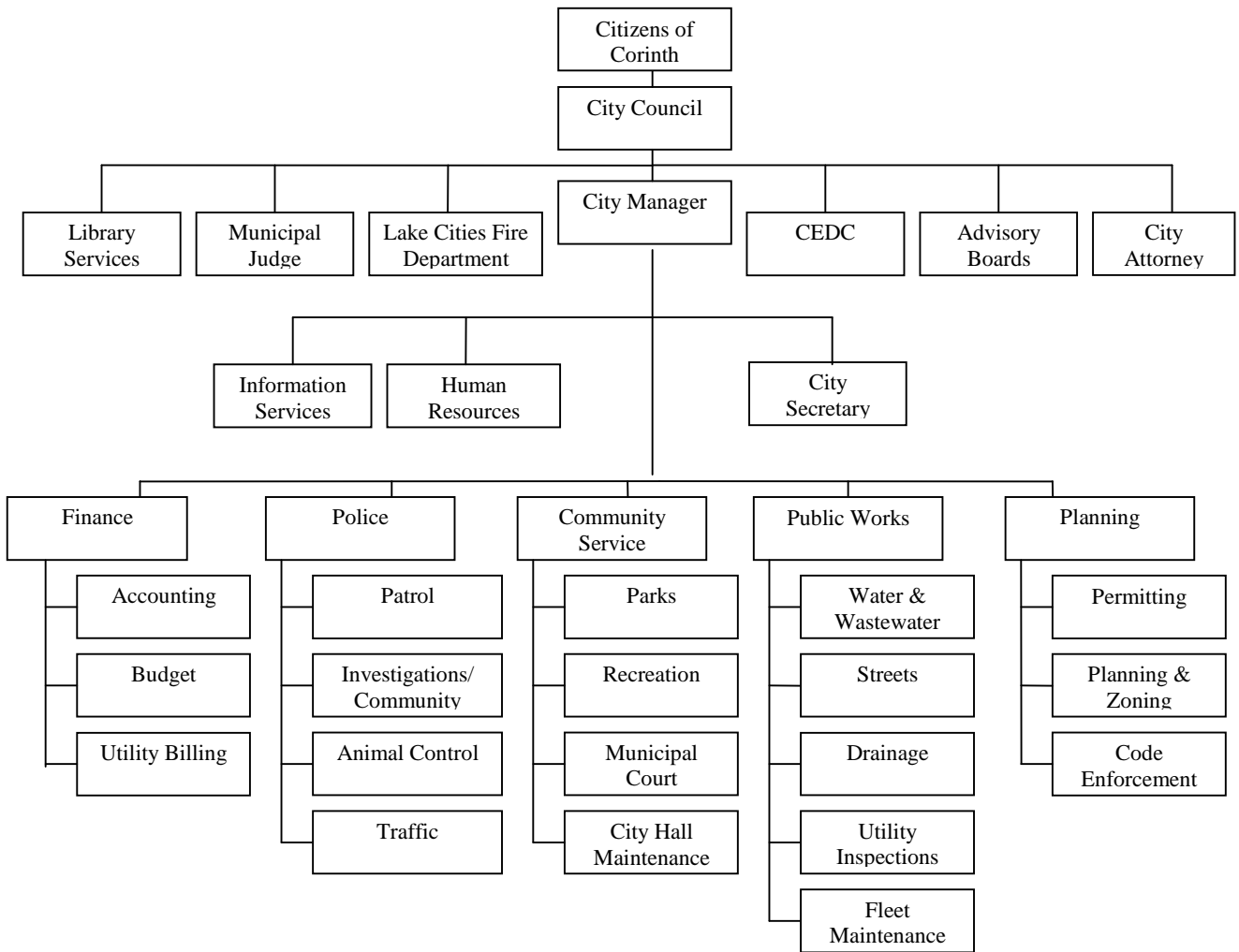
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Clovia English ✓  
City Manager



**ORGANIZATIONAL CHART**

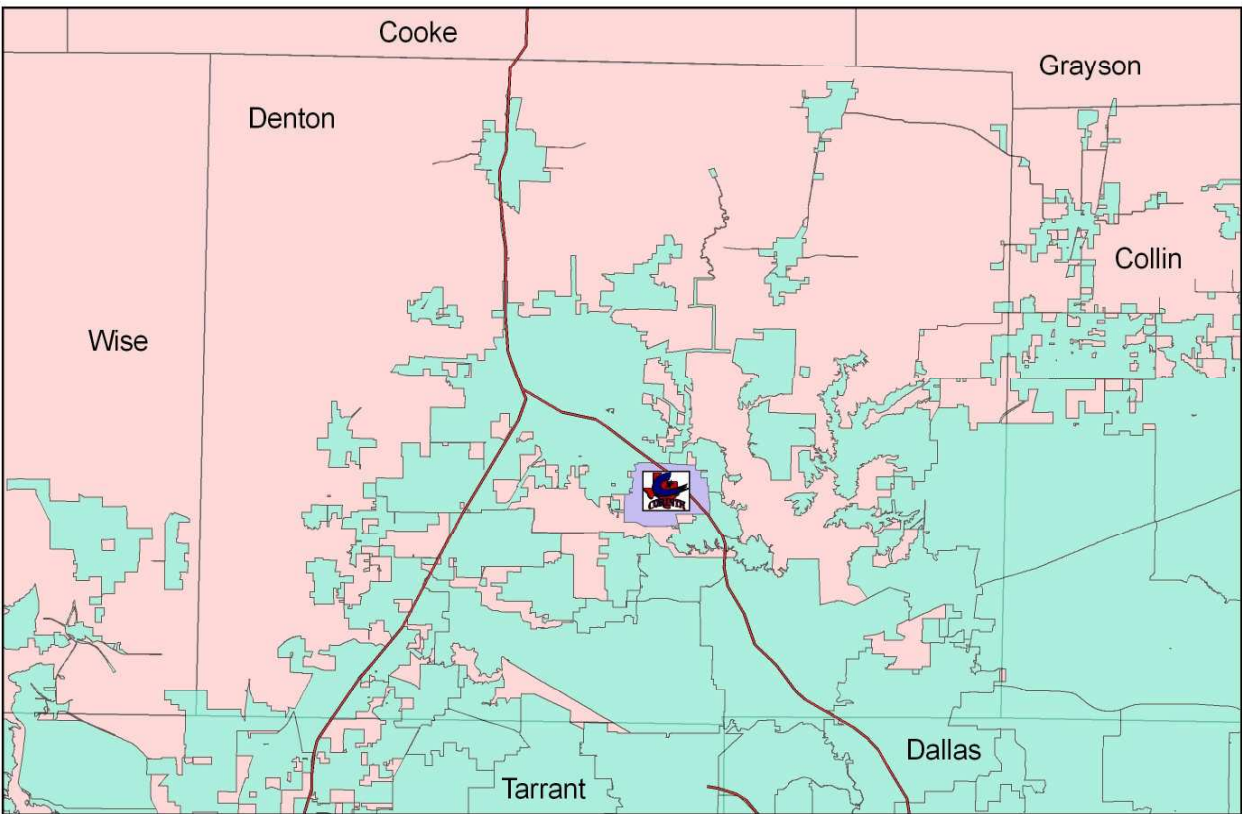
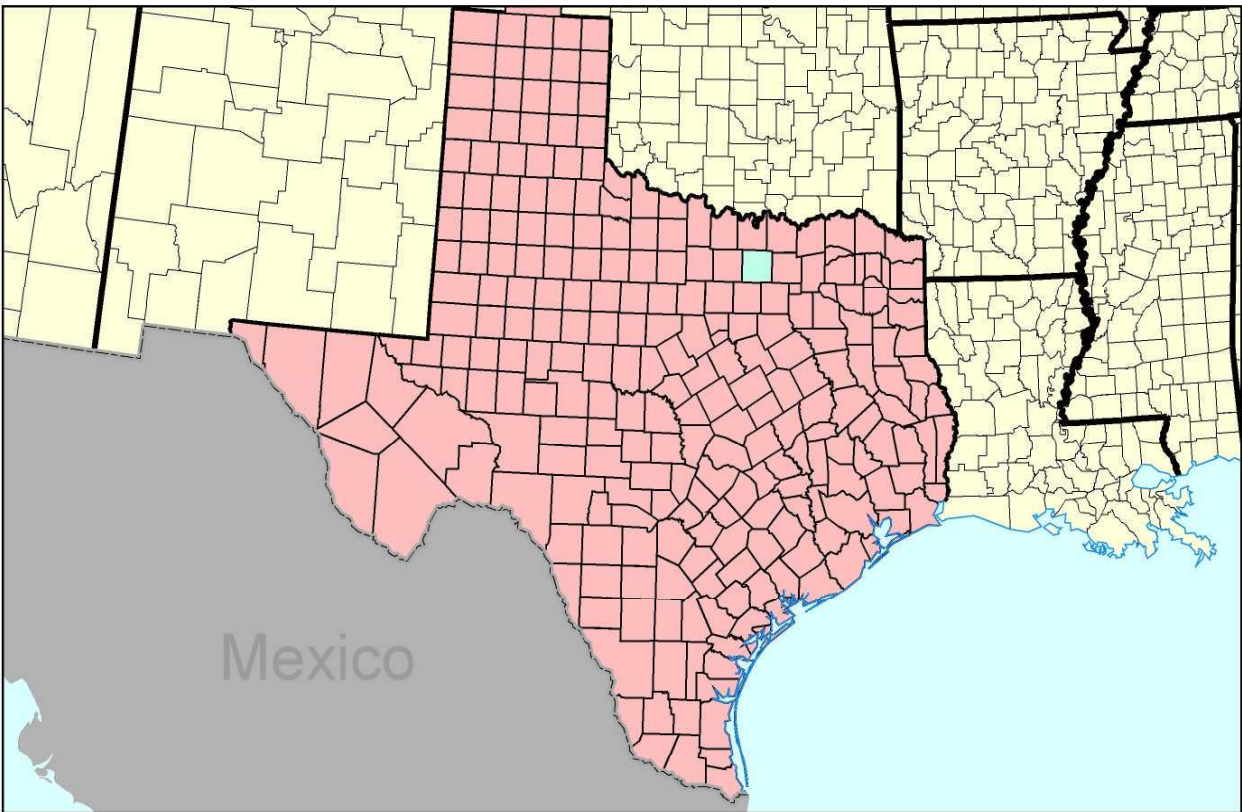
As of October 1, 2007



**BUDGET CALENDAR  
FOR 2007–2008**

April 19	Thursday	Budget Kick-Off
May 10	Thursday	Department Budgets & Estimates due to Budget Office.
July 25	Wednesday	Certified appraisal roll due from Denton Central Appraisal District.
July 25-Aug 1		Finalization of Proposed budget
August 1	Wednesday	Proposed budget and CIP submitted to City Council and placed on file with City Secretary. Submission of certified appraisal roll. Submission of ad valorem effective and rollback tax rates to City Council. Submission of certified ad valorem collection rate to City Council.
August 2	Thursday	City Council Budget workshop.
August 9	Thursday	Publish Effective and Rollback tax rates, statement and schedules.
August 16	Thursday	City Council meets to discuss tax rate. Vote to consider a proposal for a tax increase; take record vote and schedule public hearing. Publish "Notice of hearing on Budget" <i>(at least 10 days prior to hearing)</i>
August 23	Thursday	Publish "Notice of Public Hearing on Tax Increase" in paper. <i>(at least 7 days before public hearings)</i>
August 30	Thursday	First public hearing on tax increase.
September 6	Thursday	Second public hearing on tax increase. <i>(Schedule and announce meeting to adopt tax rate 3-14 days from this date.)</i> Public hearing on budget.
September 13	Thursday	Publish "Notice of Vote on Tax Rate" to adopt tax rate. <i>(at least seven (7) days before meeting.)</i>
September 20	Thursday	City Council adopts Annual Program of Services. City Council adopts Capital Improvement Program budget. City Council approves tax rate. City Council approves the 2007 tax roll. City Council adopts increase in tax rate. <i>(must adopt tax rate before September 30 or 60 days after receiving certified appraisal roll, whichever is later and not more than fourteen (14) days from the second public hearing.)</i>

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



## **PROFILE OF CORINTH**

The City of Corinth, which incorporated September 19, 1960, is located in the north central portion of Texas. This area of the state has proven to be one of the top growth areas in Texas and the United States. The City currently occupies a land area of 7.8 square miles and serves a growing population of approximately 19,450. The City is empowered to levy a property tax on real property located within its boundaries. Corinth is also empowered, by state statute, to extend its corporate limits by annexation, which has occurred periodically when deemed appropriate by the governing council of the City.

Corinth has operated under the council-manager form of government since May 6, 1999. This has become a popular form of government throughout the State of Texas. 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 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 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 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, a legally separate entity, provides fire and ambulance service for the City and three of Corinth's sister cities: Shady Shores, Lake Dallas, and Hickory Creek.

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

The region possesses a varied manufacturing and industrial base that has added to the relative stability of the unemployment rate with approximately half of the local workforce employed in management, professional, and related occupations. Figures from the Texas Workforce Commission indicate a local unemployment rate (Denton County) of 4.2 percent. The unemployment rate for Corinth and surrounding areas remains lower, on average, than the figures for the Dallas metropolitan area, state, and nation.

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

**READER'S GUIDE TO THE  
2007-2008  
ANNUAL PROGRAM OF SERVICES**

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

**MAJOR BUDGET DOCUMENTS**

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

1. **Long Range Financial Forecast –**

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

2. **The Manager's Message –**

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

3. **The Proposed Budget -**

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

4. **The Adopted Budget -**

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

**THE BUDGET PROCESS**

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The City of Corinth uses a program-oriented budgeting process. Each budgeting unit or division is given a target or "baseline" funding level based upon the previous year's funding level. With a few exceptions, no fixed assets, wages & benefits, or one-time packages are included in baseline funding. Any funding request that represents new expenditures and programs, or that is in excess of baseline funding, must be submitted as a separate request or "package." These packages may be either a new or restoration request for resources, depending upon the budgeting unit's funding target.

**READER'S GUIDE  
(continued)**

**1. Long Range Financial Forecast**

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

**2. Revenue Projection**

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

**3. Proposed Budget Analysis/Compilation**

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

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

**4. Proposed Budget Development**

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

**5. City Council Budget Study**

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

**6. Public Hearing/Budget Adoption**

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

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

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

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

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

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

## **FINANCIAL STRUCTURE**

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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 two types of funds utilized in this budget are Governmental and Proprietary. The specific funds which make up the Governmental Fund type are: General Fund, Recreation Fund, and the General Debt Service Fund. The Proprietary Fund types are: Utility Fund, and Storm Drainage Utility Fund. Each of the above-mentioned funds operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements.

## **BUDGETED FUNDS**

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

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

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

*Special Revenue Funds* – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are: the Recreation Fund, and the Street Maintenance Sales Tax Fund.

**READER'S GUIDE  
(continued)**

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

**BUDGET BASIS**

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

**ORGANIZATIONAL RELATIONSHIPS**

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

**BUDGET ADMINISTRATION & DEVELOPMENT**

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

1. ***Budget Period***

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

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

A. Deadline for Budget Submission. "The City Manager shall be responsible for submitting an annual budget not later than sixty (60) days prior to the first day of the new fiscal year."(Charter Section 9.02)



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

### 3. **Revenue Policies**

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

## **INVESTMENT POLICY**

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- 1. **Investment Objectives and Strategy.** It is the policy of the City that funds of the City shall be invested in accordance with all applicable Texas statutes, this Policy and any other approved, written administrative procedures. In accordance with the Public Funds Investment Act, the five objectives of the City's investment activities shall be as follows (in the order of priority):
  - A. Safety – Preservation and safety of Principal. Safety of principal invested is the foremost objective in the investment decisions of the City. Each investment transaction shall seek to ensure the preservation of capital in the overall portfolio. The risk of loss shall be controlled by investing only in authorized securities as defined in this Policy, by qualifying the financial institutions with which the City will transact, and by portfolio diversification. Safety is defined as the undiminished return of the principal on the City's investments.

**READER'S GUIDE**  
**(continued)**

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

- C. Bond Funds. Investment strategies for bond funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. A dollar weighted average maturity of 365 days or less will be maintained and calculated by using the stated final maturity of each security.
  
- D. Special Purpose Funds. Investment strategies for construction projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date. A dollar weighted average maturity of 365 days or less will be maintained and calculated by using the stated final maturity of each security.

## **LONG TERM FINANCIAL PLAN**

In accordance with the City's financial policies, the 2007-08 budget was developed in context of long-term financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. Plans have been developed for all the City's major operating funds. Each plan presents the fund over seven fiscal years: two previous years, the adopted "base year" budget and four projected years. There are several benefits to these plans. First, the plans give future Councils a valuable perspective when considering budgets within each plan's five-year horizon. Second, the plans impart a measure of discipline on staff.

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

- Property tax revenue is dependent on two variables; a appraised value and the tax rate. Overall property values this year increased 6.61%. The 2008 budget includes a property tax rate of .55698 per \$100 appraised values. The General fund long-term plan assumes that for fiscal years 2009-2013 property values continue to increase an average 5% per year.
- The Sales tax in Corinth is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, and in some case, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District, and .25% to the Street Maintenance Sales Tax Fund. For the year ending September 30, 2007, the City of Corinth expects to receive \$1,148,085 in sales and use tax revenue. This amount represents a 5% increase over the FY 2007 estimated collections. Sales tax is forecasted at 5% growth for fiscal years 2009-2013.
- In March 2007, the City began an active investment program in accordance with all applicable Texas statutes, the City's Investment Policy and any other approved, written administrative procedures. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. Fiscal year 2007-2008 assumes an increase of \$180,000 in interest income. This amount represents a 18% increase over the prior year. Investment income is estimated at 3% growth for fiscal years 2009-2013.
- All other revenues during the planning horizon are expected to increase 3% annually.
- The majority of the General Fund's expenditures are associated with employee compensation; almost 54% of the 2008 budget is allocated for this area. The base year reflects a one-year salary increase on the Mean approach plan with a 3% COLA plus 6% of the category mean. Future years project average annual cost of living increases of 3% with staffing remaining constant.
- During the 2006-2007 budget discussions, City Council expressed the desire for staff to develop a plan to implement a vehicle and equipment replacement program. In a concerted effort, each department assisted the City's Fleet Division in creating a schedule for planned replacement based on age, mileage (hours of use for some pieces of equipment) and maintenance history. The initial purchase of priority 1 vehicles and equipment for the five-year process of \$433,103 is included in the 2007-2008 budget from an allocation of fund balances. Annual allocations for fiscal years 2009-2013 for \$50,000 to \$150,000 included in the operating budgets of each department will establish the Vehicle and Equipment Replacement Fund for future replacements.
- Other expenditures are expected to increase as follows: fuel 3% per year, electricity 3%, water/wastewater based on adopted rate structure, health insurance 20%, and property & liability insurance 5%.





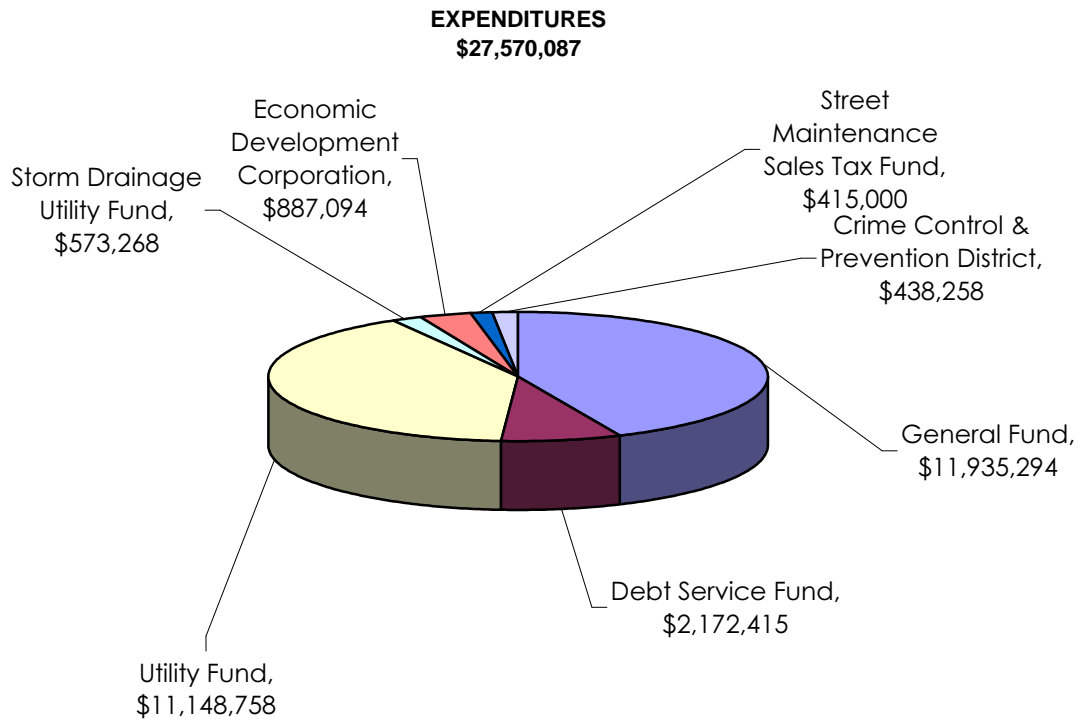
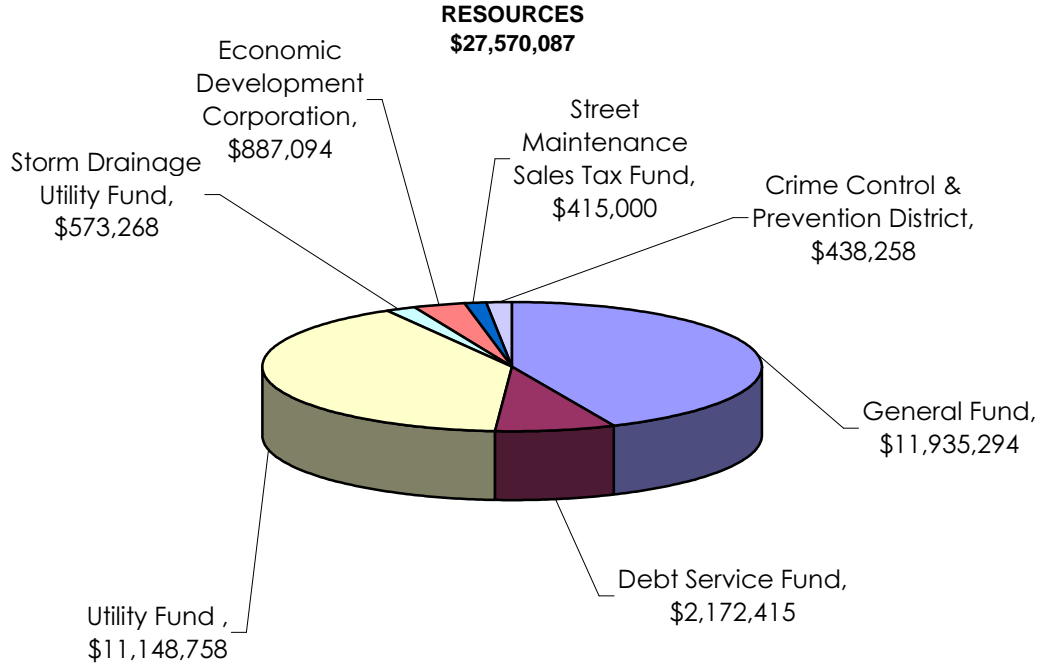
**CITY OF CORINTH, TEXAS  
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Fund	\$ 9,696,418	\$ 10,198,760	\$ 10,336,449	\$ 11,935,294
Debt Service Fund	1,544,530	1,422,796	1,414,996	2,172,415
Utility Fund	8,701,316	9,865,495	8,587,815	11,148,758
Storm Drainage Utility Fund	793,430	410,830	422,216	573,268
Recreation Fund	136,241	183,000	-	-
Economic Development Corporation	609,453	519,000	574,946	887,094
Street Maintenance Sales Tax Fund	248,508	237,000	273,000	415,000
Crime Control & Prevention District	195,720	180,000	220,556	438,258
<b>TOTAL RESOURCES</b>	<b>\$ 21,925,616</b>	<b>\$ 23,016,881</b>	<b>\$ 21,829,978</b>	<b>\$ 27,570,087</b>

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Fund	\$ 8,516,686	\$ 10,198,760	\$ 10,072,268	\$ 11,935,294
Debt Service Fund	2,096,432	1,422,796	1,328,724	2,172,415
Utility Fund	8,454,586	9,865,495	8,789,718	11,148,758
Storm Drainage Utility Fund	207,501	335,650	407,770	573,268
Recreation Fund	143,749	180,155	-	-
Economic Development Corporation	239,651	486,186	128,041	887,094
Street Maintenance Sales Tax Fund	143,737	205,000	205,000	415,000
Crime Control & Prevention District	104,729	122,070	122,070	438,258
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,907,071</b>	<b>\$ 22,816,112</b>	<b>\$ 21,053,591</b>	<b>\$ 27,570,087</b>

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





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

**PROJECTED APPROPRIABLE  
FUND BALANCES  
2007-2008**

<b>CATEGORY</b>	<b>APPROPRIABLE FUND BALANCE [1] 10-1-06</b>	<b>ESTIMATED REVENUES 2006-07</b>	<b>ESTIMATED EXPENDITURES 2006-07</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-07</b>
General Fund [2]	\$ 5,574,039	\$ 10,336,449	\$ 10,072,269	\$ 5,838,219
General Debt Service Fund [3]	1,259,957	1,414,996	1,328,724	1,346,229
Utility Fund [2]	2,204,677	8,587,815	8,789,718	2,002,774
Storm Drainage Utility Fund	275,457	422,216	407,770	289,903
Economic Development Fund	1,158,470	574,946	128,041	1,605,375
Street Maintenance Fund	273,468	287,000	205,000	355,468
Crime Control and Prevention District	111,463	220,556	122,070	209,949
	<u>\$ 10,857,531</u>	<u>\$ 21,843,978</u>	<u>\$ 21,053,592</u>	<u>\$ 11,647,917</u>

<b>CATEGORY</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-07</b>	<b>ADOPTED BUDGETED REVENUES 2007-2008</b>	<b>ADOPTED BUDGETED EXPENDITURES 2007-2008</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE [1] 9-30-08</b>
General Fund [2]	\$ 5,838,219	\$ 11,437,191	\$ 11,935,294	\$ 5,340,116
General Debt Service Fund [3]	1,346,229	1,778,601	2,172,415	952,415
Utility Fund [2]	2,002,774	11,128,236	11,148,758	1,982,252
Storm Drainage Utility Fund	289,903	460,000	573,268	176,635
Economic Development Fund	1,605,375	606,270	887,094	1,324,551
Street Maintenance Fund	355,468	287,000	415,000	227,468
Crime Control and Prevention District	209,949	231,000	438,258	2,691
	<u>\$ 11,647,917</u>	<u>\$ 25,928,298</u>	<u>\$ 27,570,087</u>	<u>\$ 10,006,128</u>

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

[2] The City has followed a policy of maintaining a fund balance for unforeseen emergencies. In 2004-2005 the City Council established a policy level of 20% for General Fund and 25% for Utility Fund.

[3] Debt Service fund balance is legally restricted for debt service payments. Appropriable fund balance represents the balance available to be applied to future debt service.

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

**STAFFING SUMMARY  
2007-2008**

<b>Full Time Equivalents (FTE's) [1]</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
City Administration	3.00	4.00	3.00	3.00
Legal	-	-	1.00	1.00
Human Resources	2.00	2.00	2.00	3.00
Information Services	1.00	2.00	2.00	2.00
<b>Administrative Services</b>	<b>6.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>
Police	30.00	31.00	31.00	31.00
Animal Control	1.50	1.50	1.50	1.50
Lake Cities Fire Department [2]	38.00	40.00	40.00	41.00
<b>Public Safety Services</b>	<b>69.50</b>	<b>72.50</b>	<b>72.50</b>	<b>73.50</b>
Streets	7.00	7.00	7.00	7.00
Fleet Maintenance	2.00	2.00	2.00	2.00
<b>Public Works Services</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
Community Development Planning	5.00	5.00	5.00	5.00
Code Enforcement	2.00	3.00	4.00	5.00
	3.00	2.00	1.00	1.00
<b>Planning &amp; Community Development Services</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>
Parks & Recreation	17.00	17.00	17.00	17.00
Parks- Leisure Services [3]	-	-	1.30	1.30
Municipal Court	4.00	4.00	4.00	4.00
<b>Community Services</b>	<b>21.00</b>	<b>21.00</b>	<b>22.30</b>	<b>22.30</b>
Finance	5.00	6.00	6.00	7.00
<b>Finance &amp; Administrative Services</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>
<b>TOTAL GENERAL FUND</b>	<b>120.50</b>	<b>126.50</b>	<b>127.80</b>	<b>131.80</b>
	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full Time Equivalents (FTE's) [1]</b>				
Water	23.60	11.30	11.30	12.00
Wastewater	-	11.70	11.70	11.00
Utility Billing	3.00	3.00	3.00	3.00
<b>TOTAL UTILITY FUND</b>	<b>26.60</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
Storm Drainage Fund	3.00	3.00	3.00	3.00
Corinth Economic Development Corp.	2.00	2.00	1.00	2.00
Crime Control District Fund	-	-	-	3.00
<b>TOTAL OTHER FUNDS</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>8.00</b>
<b>TOTAL ALL FUNDS</b>	<b>152.10</b>	<b>157.50</b>	<b>157.80</b>	<b>165.80</b>

[1] Temporary/seasonal positions were not included in previous documents.

[2] The Lake Cities Fire Department is a separate entity for which Corinth is responsible for approximately 55% of the total operations.

[3] During Fiscal Year 2007-08 the Recreation Fund was closed to the General Fund.

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

**GENERAL FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Ad Valorem Taxes	\$ 5,355,332	\$ 5,770,700	\$ 5,774,236	\$ 5,979,370
Sales Tax	999,133	951,100	1,097,414	1,152,585
Franchise Agreements	1,104,382	885,840	924,558	960,903
Fees & Permits	689,889	866,940	437,250	617,355
Fines & Forfeitures	657,788	687,350	651,354	693,253
Recreation Fees [1]	-	-	184,100	184,100
Charges for Services	313,244	634,080	623,880	992,629
Interest Income	377,679	250,000	365,527	430,000
Grants	58,138	71,500	91,500	97,250
Miscellaneous	56,333	21,250	98,762	107,324
Transfers	84,500	60,000	87,868	222,422
<b>TOTAL REVENUES</b>	<b>\$ 9,696,418</b>	<b>\$ 10,198,760</b>	<b>\$ 10,336,449</b>	<b>\$ 11,437,191</b>
Use of Fund Balance				498,103
<b>TOTAL RESOURCES</b>	<b>\$ 9,696,418</b>	<b>\$ 10,198,760</b>	<b>\$ 10,336,449</b>	<b>\$ 11,935,294</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 4,592,743	\$ 5,691,927	\$ 5,430,870	\$ 6,455,877
Supplies & Maintenance	712,224	1,083,615	1,048,904	994,336
Operations	2,995,161	3,187,841	3,501,378	4,050,662
Capital Outlay	216,558	235,377	91,116	434,419
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,516,686</b>	<b>\$ 10,198,760</b>	<b>\$ 10,072,268</b>	<b>\$ 11,935,294</b>

<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full-Time Equivalents (FTE)</b>				
Service/Maintenance	16.00	16.00	16.00	16.00
Office/Clerical	10.00	11.00	11.00	11.00
Technical/Paraprofessional	21.50	23.50	23.50	24.50
Professional/Management	11.00	14.00	13.00	15.00
Executive	6.00	5.00	6.00	6.00
Certified Fire Personnel	28.00	29.00	29.00	30.00
Sworn Officers	27.00	27.00	27.00	27.00
Temporary/Seasonal [2]	1.00	1.00	2.30	2.30
<b>TOTAL PERSONNEL</b>	<b>120.50</b>	<b>126.50</b>	<b>127.80</b>	<b>131.80</b>

[1] During Fiscal Year 2007-08 the Recreation Fund was closed to the General Fund.

[2] Temporary/seasonal positions were not included in previous documents.

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

**GENERAL DEBT SERVICE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Ad Valorem Taxes	\$ 1,544,530	\$ 1,410,868	\$ 1,408,996	\$ 1,778,601
Interest Income	-	-	6,000	-
<b>TOTAL REVENUES</b>	<b>\$ 1,544,530</b>	<b>\$ 1,410,868</b>	<b>\$ 1,414,996</b>	<b>\$ 1,778,601</b>
Use of Fund Balance	-	11,928	-	393,814
<b>TOTAL RESOURCES</b>	<b>\$ 1,544,530</b>	<b>\$ 1,422,796</b>	<b>\$ 1,414,996</b>	<b>\$ 2,172,415</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Debt Service	\$ 2,024,591	\$ 1,418,619	\$ 1,322,524	\$ 2,147,415
Paying Agent Fees	71,841	4,177	6,200	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,096,432</b>	<b>\$ 1,422,796</b>	<b>\$ 1,328,724</b>	<b>\$ 2,172,415</b>

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

**UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Water	4,558,979	4,693,715	3,457,633	5,447,693
Wastewater	2,878,432	3,773,271	3,629,169	3,996,580
Garbage	818,545	801,133	843,522	844,610
Inspections	31,205	3,488	35,112	3,658
Charges & Fees	327,595	407,436	382,377	411,405
Other Revenue	66,560	34,079	87,627	87,186
Transfers In	20,000	152,373	152,375	337,104
<b>TOTAL REVENUES</b>	<b>8,701,316</b>	<b>9,865,495</b>	<b>8,587,815</b>	<b>11,128,236</b>
Use of Fund Balance	-	-	-	20,522
<b>TOTAL RESOURCES</b>	<b>8,701,316</b>	<b>9,865,495</b>	<b>8,587,815</b>	<b>11,148,758</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	1,113,669	1,404,476	1,172,387	1,501,960
Supplies & Maintenance	169,466	460,702	237,944	442,993
Operations	6,508,039	6,775,839	6,160,825	7,472,711
Capital Outlay	663,412	1,224,478	1,218,562	1,731,094
<b>TOTAL EXPENDITURES</b>	<b>8,454,586</b>	<b>9,865,495</b>	<b>8,789,718</b>	<b>11,148,758</b>

<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full-Time Equivalents (FTE)</b>				
Service/Maintenance	16.00	16.00	16.00	16.00
Office/Clerical	5.00	3.50	3.50	3.00
Technical/Paraprofessional	3.00	3.00	3.00	3.00
Professional/Management	2.00	2.50	2.50	3.00
Sworn Officers	-	-	-	-
Executive	0.60	1.00	1.00	1.00
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>26.60</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>

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

**STORM DRAINAGE UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Storm Drainage Fees	\$ 353,321	\$ 401,830	\$ 410,000	\$ 445,000
Interest Income	8,061	9,000	12,216	15,000
Developer Contribution	429,548	-	-	-
Transfer In	2,500	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 793,430</b>	<b>\$ 410,830</b>	<b>\$ 422,216</b>	<b>\$ 460,000</b>
Use of Fund Balance	-	-	-	116,390
<b>TOTAL RESOURCES</b>	<b>\$ 793,430</b>	<b>\$ 410,830</b>	<b>\$ 422,216</b>	<b>\$ 576,390</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 116,582	\$ 145,063	\$ 126,194	\$ 156,289
Supplies & Maintenance	25,245	69,155	71,010	85,272
Operations	41,358	97,115	111,070	167,391
Capital Outlay	24,316	24,317	99,496	164,316
<b>TOTAL EXPENDITURES</b>	<b>\$ 207,501</b>	<b>\$ 335,650</b>	<b>\$ 407,770</b>	<b>\$ 573,268</b>

<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full-Time Equivalents (FTE)</b>				
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Sworn Officers	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

**RECREATION FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Health & Fitness	\$ 16,750	\$ 14,500	\$ -	\$ -
Arts & Crafts	2,091	2,500	-	-
Outdoor Activities	-	1,700	-	-
Preschool Activities	371	400	-	-
Elementary/Teen Programs	1,021	1,500	-	-
Summer Camp	32,810	53,400	-	-
Athletic Leagues	27,027	25,600	-	-
Tournaments	-	1,500	-	-
Special Events	3,828	6,500	-	-
Special Interest	4,326	5,500	-	-
Sports Camps	2,668	4,500	-	-
Facility Rentals	3,625	1,200	-	-
Non-Residence Fees	5,947	5,200	-	-
Administration Fees	3,286	3,600	-	-
Active Network Classes	32,491	55,400	-	-
	<b>\$ 136,241</b>	<b>\$ 183,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 23,043	\$ 87,865	\$ -	\$ -
Supplies & Maintenance	28,166	36,787	-	-
Operations	92,540	55,503	-	-
Capital Outlay	-	-	-	-
	<b>\$ 143,749</b>	<b>\$ 180,155</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	1.30	1.30	-	-
	<b>1.30</b>	<b>1.30</b>	<b>-</b>	<b>-</b>

\*During Fiscal Year 2006-07 the Recreation Fund was closed to the General Fund.

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

**ECONOMIC DEVELOPMENT CORPORATION  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 496,998	\$ 474,000	\$ 521,400	\$ 547,470
Interest Income	48,266	45,000	53,546	58,800
Transfers In	64,189	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 609,453</b>	<b>\$ 519,000</b>	<b>\$ 574,946</b>	<b>\$ 606,270</b>
Use of Fund Balance	-	-	-	280,824
<b>TOTAL RESOURCES</b>	<b>\$ 609,453</b>	<b>\$ 519,000</b>	<b>\$ 574,946</b>	<b>\$ 887,094</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 165,797	\$ 59,486	\$ 67,491	\$ 71,373
Supplies & Maintenance	44,853	96,000	34,600	50,300
Operations	29,001	130,700	25,950	70,415
Capital Outlay	-	200,000	-	695,006
<b>TOTAL EXPENDITURES</b>	<b>\$ 239,651</b>	<b>\$ 486,186</b>	<b>\$ 128,041</b>	<b>\$ 887,094</b>

<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full-Time Equivalent (FTE)</b>				
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	1.00	1.00	1.00	1.00
Executive [1]	1.00	1.00	-	1.00
Sworn Officers	-	-	-	-
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>

[1] There are 2 staff positions designated for the Economic Development department, only 1FTE is currently budgeted.



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

**STREET MAINTENANCE SALES TAX FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 248,508	\$ 237,000	\$ 273,000	\$ 287,000
<b>TOTAL REVENUES</b>	<b>\$ 248,508</b>	<b>\$ 237,000</b>	<b>\$ 273,000</b>	<b>\$ 287,000</b>
Use of Fund Balance	-	-	-	128,000
<b>TOTAL RESOURCES</b>	<b>\$ 248,508</b>	<b>\$ 237,000</b>	<b>\$ 273,000</b>	<b>\$ 415,000</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Maintenance	-	-	-	-
Operations	143,737	205,000	205,000	415,000
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 143,737</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 415,000</b>

<b>PERSONNEL Full-Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Sworn Officers	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**CRIME CONTROL & PREVENTION DISTRICT FUND  
RESOURCE & EXPENDITURE SUMMARY  
2007-2008**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 193,375	\$ 180,000	\$ 212,713	\$ 223,500
Interest Income	2,345	-	7,843	7,500
<b>TOTAL REVENUES</b>	<b>\$ 195,720</b>	<b>\$ 180,000</b>	<b>\$ 220,556</b>	<b>\$ 231,000</b>
Use of Fund Balance	-	-	-	207,258
<b>TOTAL RESOURCES</b>	<b>\$ 195,720</b>	<b>\$ 180,000</b>	<b>\$ 220,556</b>	<b>\$ 438,258</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ 197,570
Supplies & Maintenance	23,382	53,710	53,710	59,810
Operations	41,543	48,360	48,360	58,278
Capital Outlay	39,804	20,000	20,000	122,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,729</b>	<b>\$ 122,070</b>	<b>\$ 122,070</b>	<b>\$ 438,258</b>

<b>PERSONNEL Full-Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Sworn Officers	-	-	-	3.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>



# General Fund

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

## **Major Revenue Summary:**

*Ad Valorem Tax:* The Ad Valorem (property tax) accounts for the largest source of resources for the General Fund, approximately 52.6% of total revenue. Property tax revenue is dependent on two variables, appraised value and the tax rate. The 2007-08 total certified appraised value for the City of Corinth is \$1,372,483,140, which is an increase of 6.61% over the prior year's certified value.

*Sales Tax:* The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries and is the second largest revenue source in the General Fund. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2007-08, the City of Corinth expects to receive \$1,148,085 in sales and use tax revenue. This amount represents a 5% increase over the current year estimate.

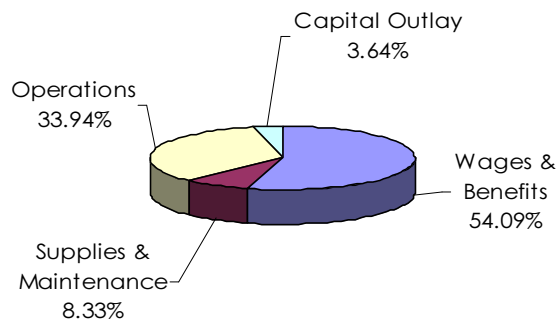
*Franchise Agreements:* Revenue from franchise agreements is budgeted to increase \$75,063, which is an 8.47% increase over the prior year's budget. The budgeted amount for 2007-08 is based on the services provided by companies holding franchise agreements with the City of Corinth.

*Interest Income:* In February 2007, the City began an active investment program in accordance with all applicable Texas statutes and the City's Investment Policy. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. For fiscal year 2007-08, the City expects to receive \$430,000 in interest income. This amount represents a 17.80% increase over the current year estimate.

## **Major Expenditure Summary:**

The budget includes a one year salary increase for employees using a Mean Plan of a 3% COLA plus 6% of the category mean. It also includes the implementation of a vehicle and equipment replacement program, a city manager's contingency, a public opinion survey, a compensation and classification study, and the addition of 3.00 permanent positions.

### **EXPENDITURES \$11,935,294**



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

**GENERAL FUND  
RESOURCE SUMMARY**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$ 5,255,673	\$ 5,673,300	\$ 5,673,300	\$ 5,865,856
Delinquent Ad Valorem Taxes	46,390	52,500	52,500	60,000
Current Year - Penalty & Interest	39,883	32,000	35,000	38,000
Prior Year - Penalty & Interest	11,640	12,900	12,900	15,514
Rendition Penalties	1,746	-	536	-
	<b>\$ 5,355,332</b>	<b>\$ 5,770,700</b>	<b>\$ 5,774,236</b>	<b>\$ 5,979,370</b>
<b>Franchise Taxes</b>				
Electric Franchise Fee	\$ 761,865	\$ 568,000	\$ 590,000	\$ 610,000
Cable TV Franchise Fee	52,184	53,200	52,862	55,000
Natural Gas Franchise Fee	148,932	153,000	152,474	160,000
Exxon Mobil	1,657	-	-	-
T-Mobile Site Rental	18,000	18,000	18,000	18,000
AT&T Telephone Franchise	345	120	200	500
Century-Tel Franchise	53,228	36,000	34,010	36,000
Grande Telecomm Franchise	4,993	2,900	5,149	5,403
Verizon Telecomm Franchise	267	440	477	500
Garbage Franchise Fee - Commercial	18,121	13,000	25,000	26,500
Cingular Site Rental	7,107	6,380	6,380	7,000
Garbage Franchise Fee - Residential	37,654	34,800	40,000	42,000
Miscellaneous Telecomm Franchise	29	-	6	-
	<b>\$ 1,104,382</b>	<b>\$ 885,840</b>	<b>\$ 924,558</b>	<b>\$ 960,903</b>
<b>Sales Taxes</b>				
Sales Tax	\$ 994,013	\$ 947,100	\$ 1,093,414	\$ 1,148,085
Mixed Beverage Tax	5,120	4,000	4,000	4,500
	<b>\$ 999,133</b>	<b>\$ 951,100</b>	<b>\$ 1,097,414</b>	<b>\$ 1,152,585</b>
<b>Fees &amp; Permits</b>				
Building Permits	\$ 286,107	\$ 327,000	\$ 140,000	\$ 155,000
Plan Review	205,693	350,000	120,000	180,000
Fence Permits	4,483	6,000	5,000	5,000
Sprinkler Permits	9,470	10,000	10,000	10,000
Swimming Pool/Spa Permits	31,059	25,000	20,000	23,000
Commerical Building	1,379	-	30,000	90,000
Residential Add/Remodel	685	800	-	500
Commerical Add/Remodel	1,112	1,000	-	1,900
Registration Fees	1,750	6,000	7,500	6,000
Re-Inspection Fees	150	-	-	-
Development Packet Fees	75	130	-	-
Misc. Residential	7,342	100	10,000	13,000
Misc. Commerical	6,445	25,000	1,500	12,000
Miscellaneous Fees	-	100	-	250
Plat Fees	253	1,000	2,000	1,200
SUP Fees	115	460	250	430
Sign Deposits	150	5,000	-	-
BOA Appeal Fees	-	300	500	350
Zoning Change Fee	740	1,500	1,500	1,000
Flood Plain Dev. Permit	-	100	100	-

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

**GENERAL FUND  
RESOURCE SUMMARY**

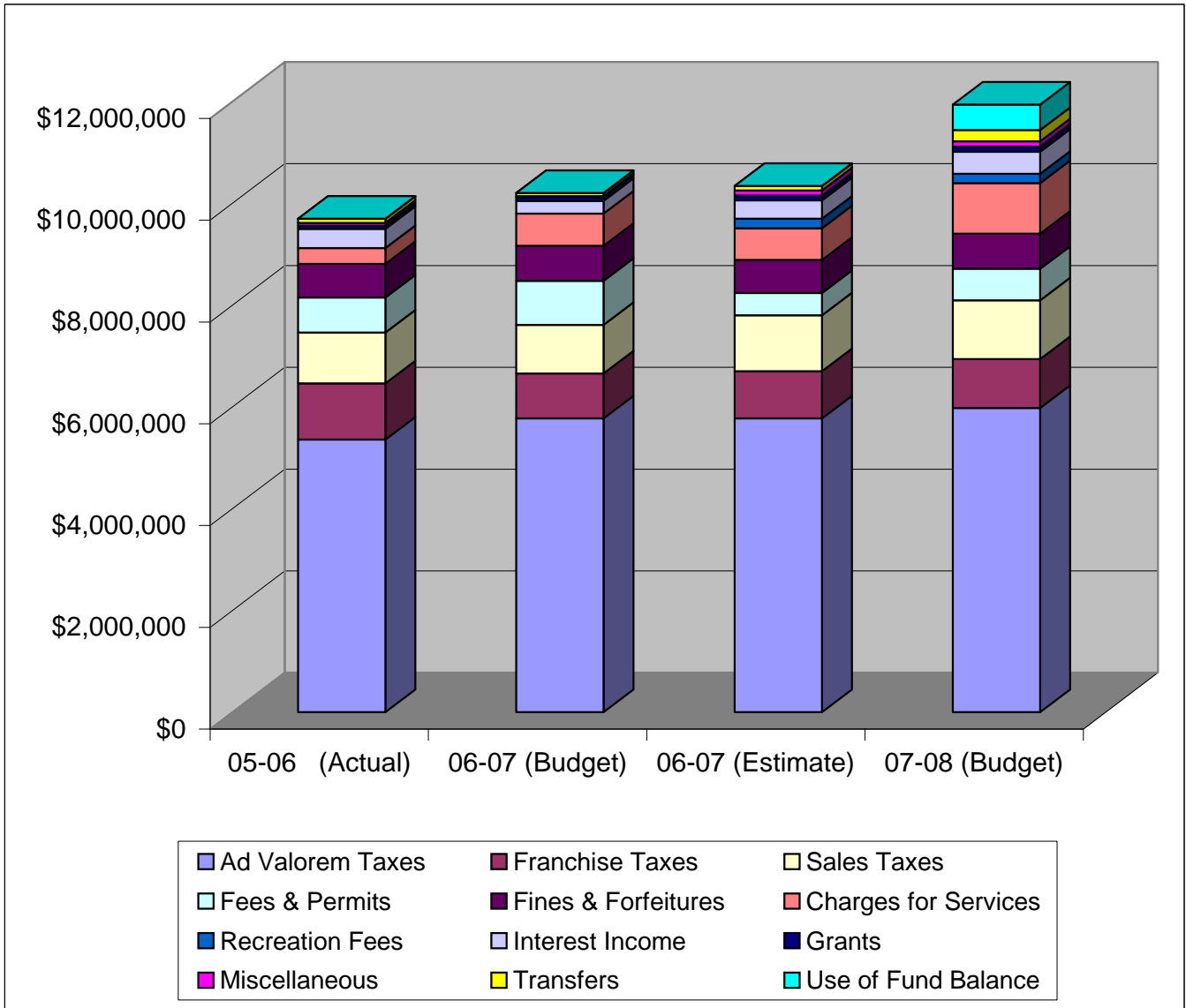
	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Annexation Fees	-	300	-	100
P&Z Appeal	-	-	-	100
Gas Well Application Fees	5,000	5,000	-	-
Variance Change Fees	900	2,100	1,200	1,800
Sign & Banner Permits	-	-	5,000	5,000
Re-Inspection Fees	17,600	20,000	20,000	20,000
Plumbing/Electrical/Mechanical	6,925	5,000	-	9,750
Alarm Permits	12,317	12,000	-	10,000
Health Inspections	4,125	4,000	6,000	6,000
Food Handlers License	1,330	3,500	1,000	1,200
Engineering Fees	51,747	52,000	45,000	52,000
CI Inspections	2,432	2,000	8,700	8,700
Capital Impv Inspections	28,632	-	-	-
Animal Control Fees & Registration	900	550	800	925
Solicitor Permits	925	1,000	1,200	2,150
Filing Fees	48	-	-	-
	\$ 689,889	\$ 866,940	\$ 437,250	\$ 617,355
<b>Fines &amp; Forfeitures</b>				
Traffic Fines	\$ 595,404	\$ 620,200	\$ 590,000	\$ 620,000
Administrative Fees	20,994	17,000	14,840	15,878
Uniform Traffic Act [2]	11,643	-	5,534	6,000
Child Safety	879	2,160	4,450	5,000
General Revenue Fees	622	-	-	-
Court Security Fees	-	15,000	10,246	15,000
Time Payment	4,738	5,400	4,288	5,500
Miscellaneous Court Fees [2]	23,489	-	-	-
Time Payment - L1 Court	1,194	1,080	1,068	1,000
Court Technology Fees	(200)	20,000	13,676	15,000
Juvenile Child Restraint [2]	2,577	-	2,678	3,000
Special Expense Fee	150	-	-	-
OMNI Base State Fee	260	-	-	-
OMNI Base Fee	78	-	12	-
OMNI Base City Fee	52	-	20	-
State Traffic Fee [2]	113,560	-	(155)	-
04 Consolidated Court Costs [2]	211,784	-	(566)	-
State Jury Fees [2]	18,840	-	(57)	-
Judicial Fees, City	2,334	2,160	2,776	2,500
State Court Revenue Offset	(353,361)	-	-	-
Finger Prints	395	350	350	375
Accident Reports	2,356	4,000	2,194	4,000
	\$ 657,788	\$ 687,350	\$ 651,354	\$ 693,253
<b>Charges for Services</b>				
Fleet Maintenance Revenue	\$ 7,890	\$ 6,500	\$ 7,500	\$ 99,734
Utility Fund Administrative Allocation	190,000	486,370	486,370	684,269
Lake Cities Fire Admin Allocation	25,000	25,000	30,000	30,900
Shady Shores Police Allocation	72,354	80,700	64,500	87,974
Drainage Fund Admin Allocation	18,000	35,510	35,510	70,838
Economic Development Admin Allocation	-	-	-	18,914
	\$ 313,244	\$ 634,080	\$ 623,880	\$ 992,629

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

**GENERAL FUND  
RESOURCE SUMMARY**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Recreation Fees</b>				
Health & Fitness	\$ -	\$ -	\$ 14,500	\$ 14,500
Arts & Crafts	-	-	2,500	2,500
Outdoor Activities	-	-	1,700	1,700
Preschool Programs	-	-	400	400
Elementary/Teen Programs	-	-	1,500	1,500
Summer Camp	-	-	53,400	53,400
Athletic Leagues	-	-	25,600	25,600
Tournaments	-	-	1,500	1,500
Special Events	-	-	6,500	6,500
Special Interest	-	-	5,500	5,500
Sports Camps	-	-	4,500	4,500
Facility Rentals	-	-	2,300	2,300
Non-Residence Fees	-	-	5,200	5,200
Administration Fees	-	-	3,600	3,600
Active Network Classes	-	-	55,400	55,400
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,100</b>	<b>\$ 184,100</b>
<b>Interest Income</b>				
Interest Income	\$ 372,028	\$ 250,000	\$ 30,527	\$ 20,000
Investment Income	5,651	-	335,000	410,000
	<b>\$ 377,679</b>	<b>\$ 250,000</b>	<b>\$ 365,527</b>	<b>\$ 430,000</b>
<b>Grants</b>				
School Resource Officer Reimb.	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Intergovernment Reimbursement	8,138	-	30,000	35,750
TxDOT Step Grant	-	10,000	-	-
School Crossing Guard Reimbursement	-	11,500	11,500	11,500
	<b>\$ 58,138</b>	<b>\$ 71,500</b>	<b>\$ 91,500</b>	<b>\$ 97,250</b>
<b>Miscellaneous</b>				
Credit Card Processing Fees	\$ 19,286	\$ 15,000	\$ 14,000	\$ 15,000
Miscellaneous Income	34,003	5,000	70,000	76,074
Miscellaneous Police	757	1,000	1,000	1,000
Park Usage Fees	285	-	-	-
Festival Donations	1,500	-	-	-
NSF Fees	350	250	200	250
COBRA Admin Fees	152	-	150	-
Gain on Sale of Fixed Assets	-	-	13,412	15,000
	<b>\$ 56,333</b>	<b>\$ 21,250</b>	<b>\$ 98,762</b>	<b>\$ 107,324</b>
<b>Transfers</b>				
Transfer In	\$ 84,500	\$ 60,000	\$ 87,868	\$ 222,422
	<b>\$ 84,500</b>	<b>\$ 60,000</b>	<b>\$ 87,868</b>	<b>\$ 222,422</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,696,418</b>	<b>\$ 10,198,760</b>	<b>\$ 10,336,449</b>	<b>\$ 11,437,191</b>
Use of Fund Balance	\$ -	\$ -	\$ -	\$ 498,103
<b>TOTAL RESOURCES</b>	<b>\$ 9,696,418</b>	<b>\$ 10,198,760</b>	<b>\$ 10,336,449</b>	<b>\$ 11,935,294</b>

**GENERAL FUND REVENUE  
REVENUE BY SOURCE**





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

**GENERAL FUND  
EXPENDITURE SUMMARY**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>				
City Administration	\$ 475,446	\$ 577,520	\$ 392,952	\$ 505,408
Legal	-	-	155,800	187,278
Human Resources	105,111	133,850	131,162	255,286
Information Services	103,147	251,670	245,948	268,366
	<u>\$ 683,704</u>	<u>\$ 963,040</u>	<u>\$ 925,862</u>	<u>\$ 1,216,338</u>
<b>PUBLIC SAFETY</b>				
Police	\$ 2,362,879	\$ 2,592,850	\$ 2,575,466	\$ 2,831,344
Animal Control	65,274	77,930	76,477	85,185
Lake Cities Fire Department	1,557,432	1,899,560	1,899,560	2,155,334
	<u>\$ 3,985,585</u>	<u>\$ 4,570,340</u>	<u>\$ 4,551,503</u>	<u>\$ 5,071,863</u>
<b>PUBLIC WORKS</b>				
Streets	\$ 1,141,506	\$ 1,251,440	\$ 1,142,763	\$ 1,193,485
Fleet Maintenance	148,849	208,400	204,326	227,546
	<u>\$ 1,290,355</u>	<u>\$ 1,459,840</u>	<u>\$ 1,347,089</u>	<u>\$ 1,421,031</u>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>				
Community Development	\$ 222,831	\$ 312,360	\$ 297,253	\$ 339,574
Planning	174,419	308,870	279,907	509,937
Code Enforcement	122,504	137,670	125,878	73,527
	<u>\$ 519,754</u>	<u>\$ 758,900</u>	<u>\$ 703,038</u>	<u>\$ 923,038</u>
<b>COMMUNITY SERVICES</b>				
Municipal Court [2]	\$ 219,729	\$ 278,450	\$ 264,464	\$ 304,047
Parks & Recreation [3]	1,037,568	1,259,670	1,395,065	1,557,515
City Hall	127,730	155,400	155,400	157,356
	<u>\$ 1,385,027</u>	<u>\$ 1,693,520</u>	<u>\$ 1,814,929</u>	<u>\$ 2,018,918</u>
<b>FINANCE &amp; ADMINISTRATIVE SERVICES</b>				
Finance	\$ 473,333	\$ 614,610	\$ 591,337	\$ 725,228
	<u>\$ 473,333</u>	<u>\$ 614,610</u>	<u>\$ 591,337</u>	<u>\$ 725,228</u>
<b>OTHER EXPENDITURES</b>				
General Services [4]	178,928	138,510	138,510	558,878
	<u>\$ 178,928</u>	<u>\$ 138,510</u>	<u>\$ 138,510</u>	<u>\$ 558,878</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 8,516,686</u></u>	<u><u>\$ 10,198,760</u></u>	<u><u>\$ 10,072,268</u></u>	<u><u>\$ 11,935,294</u></u>
<b>EXCESS OF TOTAL RESOURCES OVER (UNDER)</b>				
<b>TOTAL EXPENDITURES</b>	<u><u>\$ 1,179,732</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 264,181</u></u>	<u><u>\$ -</u></u>

[1] Beginning in 2006-07, telephone franchise revenues were split out by specific providers.

[2] Beginning in 2006-07, municipal court revenues paid to the state were netted against corresponding expenditures.

[3] During 2006-07, the Recreation Fund was closed to the Parks & Recreation (106) Division.

[4] Beginning in 2006-07, the administrative allocation due to Utility Fund was no longer netted against the corresponding revenue.

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

**GENERAL FUND  
POSITION SUMMARY**

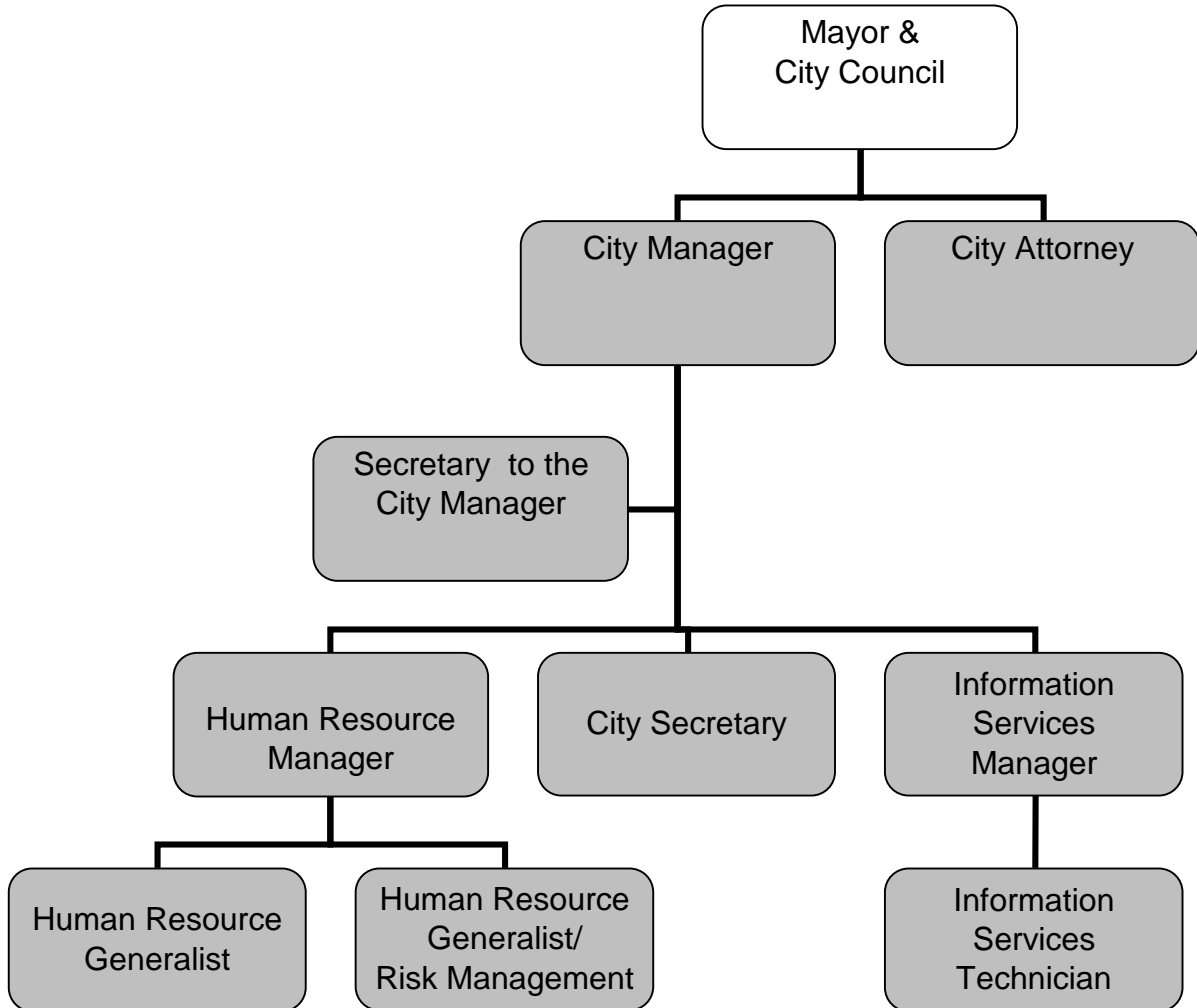
<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>				
City Administration	3.00	4.00	3.00	3.00
Legal	0.00	0.00	1.00	1.00
Human Resources	2.00	2.00	2.00	3.00
Information Services	1.00	2.00	2.00	2.00
	<u>6.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>
<b>PUBLIC SAFETY</b>				
Police	30.00	31.00	31.00	31.00
Animal Control	1.50	1.50	1.50	1.50
Lake Cities Fire Department	38.00	40.00	40.00	41.00
	<u>69.50</u>	<u>72.50</u>	<u>72.50</u>	<u>73.50</u>
<b>PUBLIC WORKS</b>				
Streets	7.00	7.00	7.00	7.00
Fleet Maintenance	2.00	2.00	2.00	2.00
	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>				
Community Development	5.00	5.00	5.00	5.00
Planning	2.00	3.00	4.00	5.00
Code Enforcement	3.00	2.00	1.00	1.00
	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>
<b>COMMUNITY SERVICES</b>				
Municipal Court	4.00	4.00	4.00	4.00
Parks & Recreation [1]	17.00	17.00	18.30	18.30
	<u>21.00</u>	<u>21.00</u>	<u>22.30</u>	<u>22.30</u>
<b>FINANCE &amp; ADMINISTRATIVE SERVICES</b>				
Finance	5.00	6.00	6.00	7.00
	<u>5.00</u>	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>
<b>TOTAL</b>	<b>120.50</b>	<b>126.50</b>	<b>127.80</b>	<b>131.80</b>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	16.00	16.00	16.00	16.00
Office/Clerical	10.00	11.00	11.00	11.00
Technical/Paraprofessional	21.50	23.50	23.50	24.50
Professional/Management	11.00	14.00	13.00	15.00
Executive	6.00	5.00	6.00	6.00
Certified Fire Personnel	28.00	29.00	29.00	30.00
Sworn Officers	27.00	27.00	27.00	27.00
Temporary/Seasonal	1.00	1.00	2.30	2.30
	<u>120.50</u>	<u>126.50</u>	<u>127.80</u>	<u>131.80</u>

[1] During 2006-07, the Recreation Fund was closed to the Parks & Recreation (106) Division.



# General Fund Administrative Services Organizational Chart



**ADMINISTRATIVE SERVICES  
CITY ADMINISTRATION (107)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- A permanent City Manager was hired in November 2006.
- Relocated Economic Development Coordinator in City Administration Department.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

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- Prepare and coordinate an Annual Retreat for the City Council.
- Continue to work with Economic Development to encourage retail and commercial growth within the City.
- Regularly examine all department programs and services to ensure optimum operating costs and/or enhance service levels.
- Clearly communicate and share information with all departments and customers as appropriate.
- Continue to use the Corinth Chronicles to share information with the community.
- Review necessity of proposed purchases and appropriateness of all charges for City services.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Requests for service (Citizen Inquiries)	n/a	n/a	n/a	50
• Council meetings/agendas	n/a	n/a	28	28
• Open Record Requests	n/a	n/a	45	55
• Annual Council Retreat	n/a	n/a	1	1

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Council meetings/agendas material provided	n/a	n/a	33	37
• Open Records requests completed within required time frame	n/a	n/a	40	55

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

**ADMINISTRATIVE SERVICES  
CITY ADMINISTRATION (107)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 475,447	\$ 577,520	\$ 392,952	\$ 505,408
	\$ 475,447	\$ 577,520	\$ 392,952	\$ 505,408

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 253,707	\$ 394,141	\$ 258,136	\$ 285,315
Supplies & Maintenance	12,690	21,899	9,340	14,496
Operations	209,050	161,480	125,476	190,597
Capital Outlay	-	-	-	15,000
	\$ 475,447	\$ 577,520	\$ 392,952	\$ 505,408

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	1.00	1.00	1.00	1.00
Technical/Paraprofessional	1.00	1.00	1.00	1.00
Professional/Management	-	1.00	-	-
Executive	1.00	1.00	1.00	1.00
Temporary/Seasonal	-	-	-	-
	3.00	4.00	3.00	3.00

**MAJOR BUDGET CHANGES**

The budget reflects funds for a Public Opinion Survey (\$15,000) and a contingency fund (\$20,000).

Legal services were separated into division 117 during fiscal year 2006-07. This included the transfer of the City Attorney (1 FTE) position.

**ADMINISTRATIVE SERVICES  
LEGAL (117)**

**DEPARTMENT MISSION**

To vigorously represent the City of Corinth's interest in legal matters and keep the City Council, City Manager and City Staff abreast of changes occurring in municipal law.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Assisted Community Development in amending Tree Preservation Ordinance and Xeriscape/High Grass/Weeds Ordinance.
- Assisted Community Development in drafting a Special Events (temporary use category in Zoning) Ordinance.
- Coordinated with City of Denton the adoption of a Boundary Adjustment Agreement.
- Assisted Finance in negotiating a Depository Contract.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Prepare Conflicts of Interest training for Boards and Commissions.
- Revise City's Disciplinary Policies in conjunction with Human Resources.
- Assist Community Development in rewrite of Zoning Ordinance to modify Business Overlay District.
- Work with Human Resources to train Department Heads/Supervisors on discipline policy.
- Work with Court to increase resolution of cases or plea dockets by mail or otherwise.
- Revise Nuisances Ordinance to allow collections on weed liens to pay the cost of the service.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Contracts/forms reviewed or prepared	n/a	n/a	100	200
• Ordinances/resolutions prepared	n/a	n/a	30	50

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Requests for legal services processed within response cycle time	n/a	n/a	95%	95%

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

**ADMINISTRATIVE SERVICES  
LEGAL (117)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ -	\$ -	\$ 155,800	\$ 187,278
	\$ -	\$ -	\$ 155,800	\$ 187,278

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ 83,372	\$ 152,590
Supplies & Maintenance	-	-	8,264	1,500
Operations	-	-	64,164	33,188
Capital Outlay	-	-	-	-
	\$ -	\$ -	\$ 155,800	\$ 187,278

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	-	-	1.00	1.00

**MAJOR BUDGET CHANGES**

During fiscal year 2006-07, legal services were transferred into its own division. This included the transfer of the City Attorney position from City Administration (107).



**ADMINISTRATIVE SERVICES  
HUMAN RESOURCES (114)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Completed the 2007 Wage and Salary Survey using Texas Municipal League (TML) data.
- Implemented a performance evaluation system for City employees.
- Reviewed and updated job descriptions.
- Facilitated / Hosted compliance and specialized training.
- Hosted first Health Fair for employees.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Bring pay plan to market to address excessive turnover, and become more competitive.
- Enhance risk management program related to high number of workers compensation and general liability claims.
- Host series training through NTMA.
- Review and update the City's Personnel Manual.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Applications/resumes processed	n/a	n/a	725	725
• Positions filed	n/a	n/a	29	29
• Employee separations	n/a	n/a	22	22
• Employee drug tests conducted	n/a	n/a	35	35
• Employee training workshops	n/a	n/a	10	20

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Average days to fill a position	n/a	n/a	28	25
• Turnover (excluding seasonal)	n/a	n/a	21	15
• Employee training participation hours	n/a	n/a	6	20

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

**ADMINISTRATIVE SERVICES  
HUMAN RESOURCES (114)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 105,111	\$ 133,850	\$ 131,162	\$ 255,286
	\$ 105,111	\$ 133,850	\$ 131,162	\$ 255,286

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 94,749	\$ 118,489	\$ 109,918	\$ 197,325
Supplies & Maintenance	2,346	2,632	2,300	2,417
Operations	8,016	12,729	18,944	10,544
Capital Outlay	-	-	-	45,000
	\$ 105,111	\$ 133,850	\$ 131,162	\$ 255,286

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	1.00	1.00	1.00	2.00
Professional/Management	1.00	1.00	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	2.00	2.00	2.00	3.00

**MAJOR BUDGET CHANGES**

The budget reflects the addition of a Human Resource Generalist/Risk Management position (1.00 FTE).

The budget also includes funds for a personnell classification study (\$45,000)

**ADMINISTRATIVE SERVICES  
INFORMATION SERVICES (115)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Upgraded file storage server at City Hall to address potential data loss.
- Increased file storage to address limited capacity.
- Upgraded power backup systems to improve phone and network connectivity.
- Upgraded internet connectivity throughout City Hall.
- Re-cabled both Police Department and Public Works Field office.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Begin implementation of the Technology 5 year Long Range Plan.
- Improve connectivity between City facilities.
- Improve consistency and availability of systems.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Divisions served	n/a	n/a	19	20
• Service Requests	n/a	n/a	450	500
• Total new implementations/upgrades	n/a	n/a	4	5
• Applications supported	n/a	n/a	6	8

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Network up time	n/a	n/a	95%	97%
• Internet up time	n/a	n/a	94%	95%

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

**ADMINISTRATIVE SERVICES  
INFORMATION SERVICES (115)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 103,147	\$ 251,670	\$ 245,948	\$ 268,366
	\$ 103,147	\$ 251,670	\$ 245,948	\$ 268,366

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 65,873	\$ 133,369	\$ 120,647	\$ 142,565
Supplies & Maintenance	5,398	50,732	50,732	50,200
Operations	31,876	67,569	74,569	72,601
Capital Outlay	-	-	-	3,000
	\$ 103,147	\$ 251,670	\$ 245,948	\$ 268,366

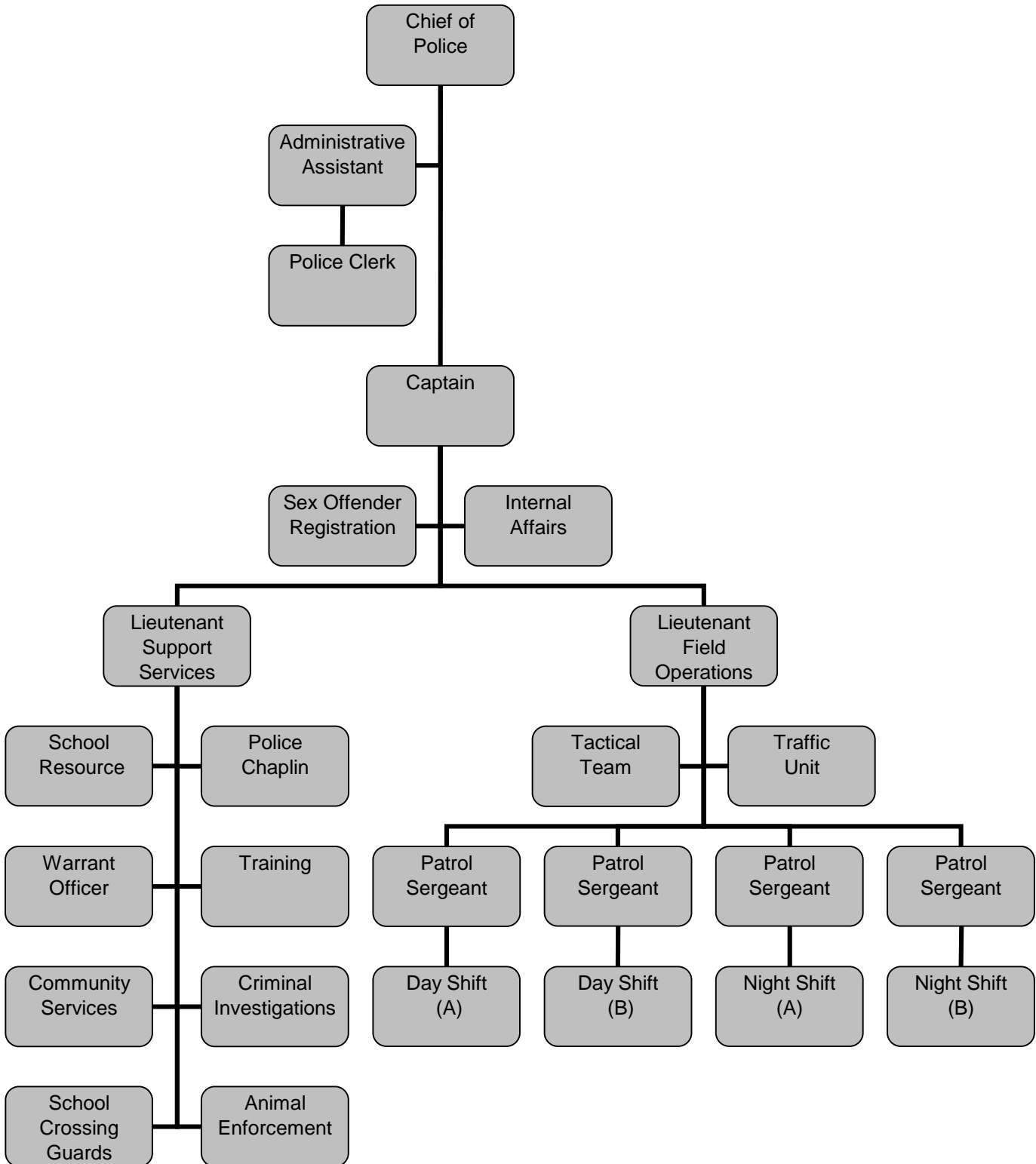
<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	1.00	1.00	1.00
Professional/Management	1.00	1.00	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	1.00	2.00	2.00	2.00

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



# General Fund Public Safety Services Police Department Organizational Chart



**PUBLIC SAFETY  
POLICE (102)**

**DEPARTMENT MISSION**

The Corinth Police Division, in cooperation with the citizens of Corinth, is committed to improving the quality of life in our City by identifying and resolving public safety concerns. The department strives to create an atmosphere of safety and security by sharing a vision for creative problem solving in cooperation with the community.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Completed Training and purchasing tactical team members and equipment. The City of Corinth now has at its disposal, an emergency response team that can meet the demands needed for highly intensified situations.
- The first City of Corinth Citizen's Police Academy (CPA) was instituted. The Academy started May 8,
- A Citizen's Corp Committee is started and with the support of the Citizen's Police Academy the Citizen's Corp Program will continue to grow.
- The Storm Ready Program is waiting for approval from the National Weather Service.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Implemented a new Citizens program titled "Movies in the Park". This program will be sponsored by the Police Department to get citizens and officers together for a night of movies and snacks.
- To work jointly with the Lake Dallas Police Officers to expand the "Cops and Kids" program into the City of Corinth.
- Update existing video camera systems in police units to digital systems.
- Replace existing police units that currently have over 100,000 miles of drive time.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Calls for Service	6,427	n/a	6,684	7,400
• Traffic Accidents	352	n/a	367	403
• Arrest	833	n/a	869	950
• Offenses Reported	700	n/a	831	914
• Citations/Violations	8,842	n/a	9,195	10,500

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Average response time (dispatch to arrival)	3.6	n/a	3.9	4
• Average Time on Calls	25.6	n/a	25.85	26
• Average Response time to accident	4.3	n/a	4.2	4.5
• Offenses Cleared/Suspended/Unfounded/Closed	684	n/a	752	775

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

**PUBLIC SAFETY  
POLICE (102)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 1,636,983	\$ 2,032,100	\$ 1,829,466	\$ 2,051,409
Fines & Forfeitures	595,404	408,550	590,000	620,000
Charges for Services	72,354	80,700	64,500	66,435
Grants	58,138	71,500	91,500	93,500
	<u>\$ 2,362,879</u>	<u>\$ 2,592,850</u>	<u>\$ 2,575,466</u>	<u>\$ 2,831,344</u>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 2,027,781	\$ 2,315,350	\$ 2,294,906	\$ 2,545,672
Supplies & Maintenance	76,460	145,220	104,620	102,100
Operations	124,416	85,480	129,140	177,572
Capital Outlay	134,222	46,800	46,800	6,000
	<u>\$ 2,362,879</u>	<u>\$ 2,592,850</u>	<u>\$ 2,575,466</u>	<u>\$ 2,831,344</u>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	1.00	2.00	2.00	2.00
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Sworn Officers	27.00	27.00	27.00	27.00
Executive	1.00	1.00	1.00	1.00
Temporary/Seasonal	1.00	1.00	1.00	1.00
	<u>30.00</u>	<u>31.00</u>	<u>31.00</u>	<u>31.00</u>

**MAJOR BUDGET CHANGES**

The budget includes funds for police car washes (\$3,336).

The budget includes the addition of 3 Full-Time Police Officers, 4 police units, and funding for the Denton County Child Advocacy Center (\$10,000) in the Crime Control & Prevention District Fund.



**PUBLIC SAFETY  
ANIMAL CONTROL (109)**

**DEPARTMENT MISSION**

---

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Animal Control Officers received the required rabies vaccination.
- Purchased new equipment to help aide the animal control officer in capturing wild and dangerous animals.
- Developed a good relationship with the local animal hospitals/clinics and animal rescue facilities.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

---

- Continue to develop an animal rescue policy during disaster or emergency situations.
- Develop a holding cell/cage for temporary keeping of lost animals until owners can arrive and take possession of the animal.
- Develop a working relationship with the local animal facilities in order to provide an animal fair to Corinth pet owners and provide them with an opportunity to vaccinate their animals at lower cost and to educate themselves on proper animal ownership.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Animals Sheltered	95	n/a	114	210
• Calls for Service	547	n/a	619	680
• Animal Bites	13	n/a	14	20

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Animals returned to owner	18	n/a	32	47
• Citations issued	29	n/a	25	40
• Wildlife released	18	n/a	23	27

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

**PUBLIC SAFETY  
ANIMAL CONTROL (109)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 65,274	\$ 77,930	\$ 76,477	\$ 85,185
	\$ 65,274	\$ 77,930	\$ 76,477	\$ 85,185

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 51,042	\$ 65,823	\$ 56,615	\$ 63,470
Supplies & Maintenance	4,189	7,992	3,622	3,992
Operations	10,043	4,115	16,240	17,723
Capital Outlay	-	-	-	-
	\$ 65,274	\$ 77,930	\$ 76,477	\$ 85,185

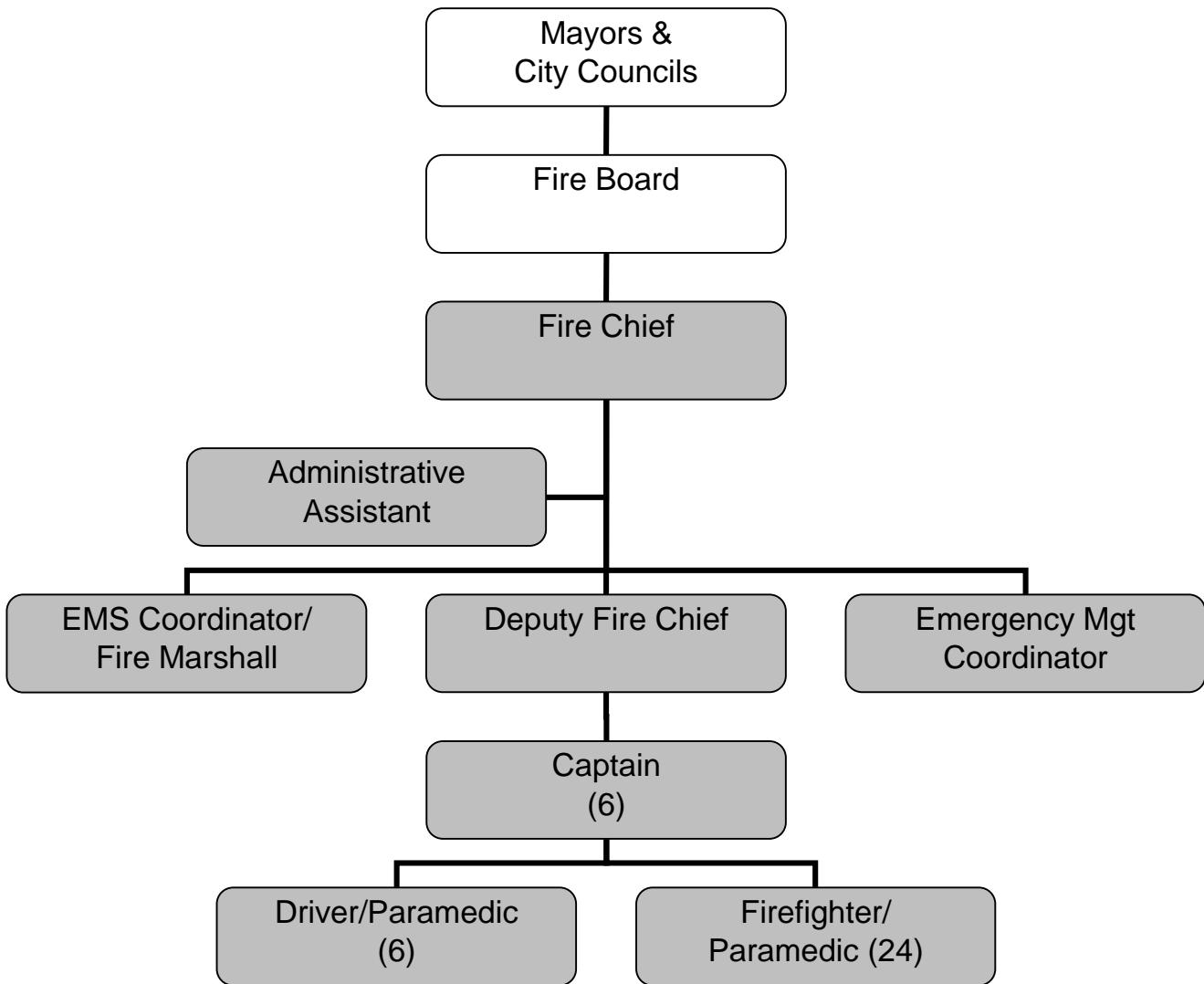
<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	1.50	1.50	1.50	1.50
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	1.50	1.50	1.50	1.50

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



# General Fund Public Safety Services Lake Cities Fire Department Organizational Chart



**PUBLIC SAFETY  
LAKE CITIES FIRE DEPARTMENT (111)**

**DEPARTMENT MISSION**

---

To protect the persons and property in Corinth, Hickory Creek, Lake Dallas, and Shady Shores by providing quality and innovative emergency services.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Received \$87,237 in Homeland Security grants for technical rescue.
- Completed inspection of all day care, schools and churches.
- The Department completed all the required training for Homeland Security.
- Updated department operating procedures.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

---

- Replacement of a 1999 ambulance.
- Continue to apply for Homeland Security grants.
- Implement a new software program to improve response times.
- Continue necessary training and development of the new technical rescue team.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Fire Alarms	n/a	n/a	860	957
• Structure fires	n/a	n/a	73	82
• EMS Alarms	n/a	n/a	1,368	1,573

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Public Education programs	n/a	n/a	20	24
• Routine inspections	n/a	n/a	350	400

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

**PUBLIC SAFETY  
LAKE CITIES FIRE DEPARTMENT (111)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 1,557,432	\$ 1,899,560	\$ 1,899,560	\$ 2,155,334
	\$ 1,557,432	\$ 1,899,560	\$ 1,899,560	\$ 2,155,334

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Maintenance	-	-	-	-
Operations	1,557,432	1,899,560	1,899,560	2,155,334
Capital Outlay	-	-	-	-
	\$ 1,557,432	\$ 1,899,560	\$ 1,899,560	\$ 2,155,334

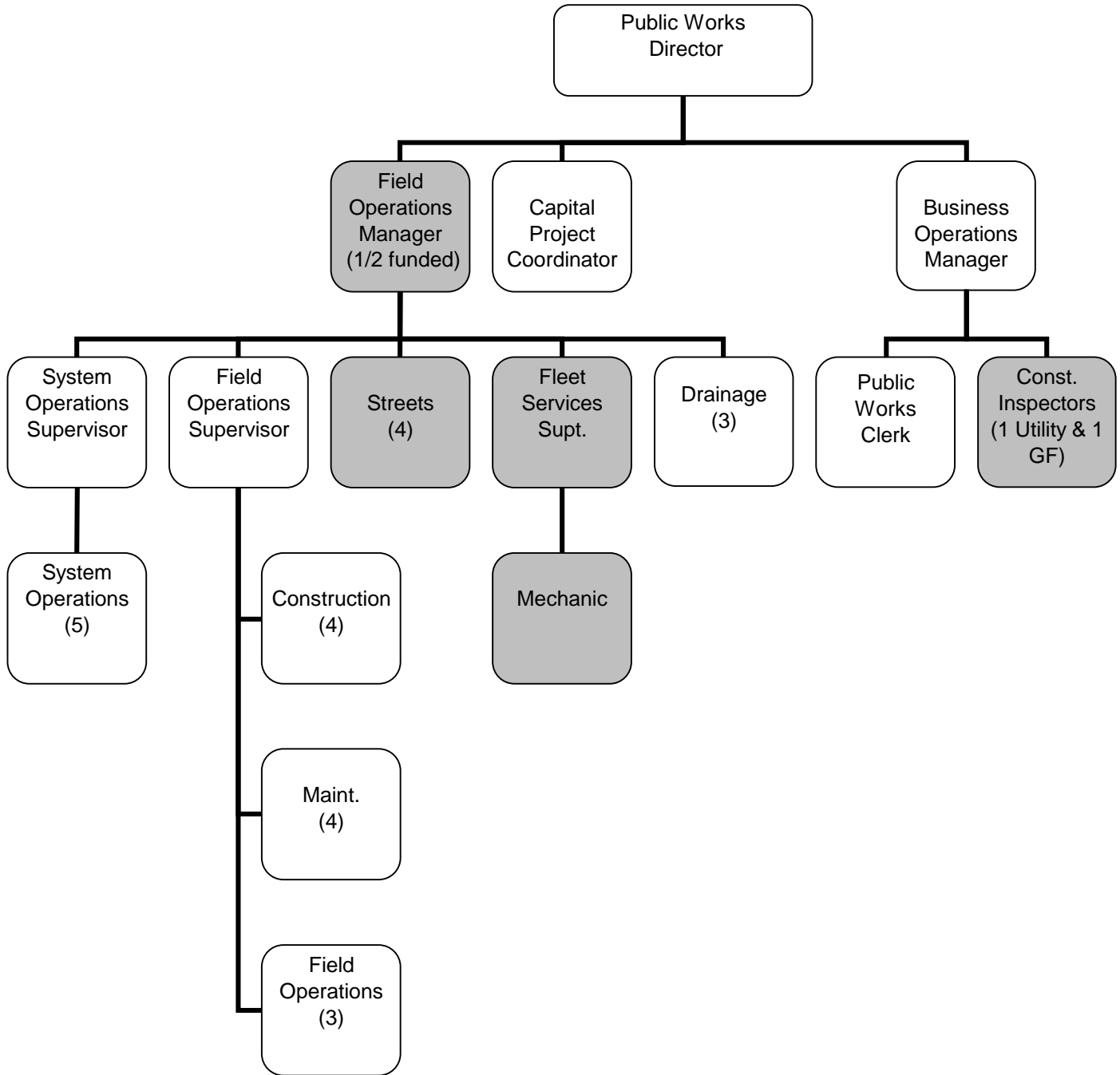
<b>PERSONNEL Full Time Equivalent (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	1.00	1.00	1.00	1.00
Technical/Paraprofessional	7.00	8.00	8.00	8.00
Professional/Management	1.00	1.00	1.00	1.00
Certified Fire Personnel	28.00	29.00	29.00	30.00
Executive	1.00	1.00	1.00	1.00
Temporary/Seasonal	-	-	-	-
	38.00	40.00	40.00	41.00

**MAJOR BUDGET CHANGES**

The budget reflects the addition of a Firefighter Paramedic position (1 FTE) and the debt payment for the purchase of an ambulance and LifPak 12 (\$19,800).



# General Fund Public Works Organizational Chart





**PUBLIC WORKS  
STREETS (103)**

**DEPARTMENT MISSION**

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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 our efforts will be made with a strong commitment to customer service.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Began engineering of Lake Sharon and Church Street to build to ultimate design.
- Entered into an Inter-Local Agreement with the City of Lewisville to benefit from their annual contracts for street repairs and many other valuable resources.
- Maintained a high level of customer service with quick responses to work orders and concerns with an average of less than one week from notification till completion of project.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

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- Aggressively pursue the implementation of the 5 Year Capital Improvement Program adopted by the City Council.
- Implement a supervisory development program to improve the operational effectiveness of the organization.
- Re-inventory the road systems to update the existing pavement inventory for project planning.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Pot holes repaired	680	n/a	783	900
• Sidewalk Replacement	1,946	n/a	600	1,000
• Street Reconstruction (square yard)	6,800	n/a	11,000	11,000
• Street Sign Repairs	75	n/a	75	100

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Citizen Requests - Resolved within five days	79%	n/a	87%	85%

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

**PUBLIC WORKS  
STREETS (103)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 1,141,506	\$ 1,251,440	\$ 1,142,763	\$ 1,193,485
	\$ 1,141,506	\$ 1,251,440	\$ 1,142,763	\$ 1,193,485

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	398,165	\$ 418,187	\$ 384,531	\$ 440,444
Supplies & Maintenance	387,349	604,886	521,872	459,207
Operations	293,684	194,050	202,044	263,518
Capital Outlay	62,308	34,317	34,316	30,316
	\$ 1,141,506	\$ 1,251,440	\$ 1,142,763	\$ 1,193,485

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	4.00	4.00	4.00	4.00
Office/Clerical	-	-	-	-
Technical/Paraprofessional	2.00	2.00	2.00	2.00
Professional/Management	1.00	1.00	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	7.00	7.00	7.00	7.00

**Major Budget Changes**

The budget does not reflect any major changes.

**PUBLIC WORKS  
FLEET MAINTENANCE (108)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Continued to maintain and execute preventative maintenance program.
- Continued tool purchasing program to effectively service the cities vehicle and equipment fleet.
- Continued to reduce inventory.
- Continued training and certification for fleet employees.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Improve preventative maintenance program by utilizing a fleet software program.
- Obtain the basic equipment necessary to provide service to customer departments in the most cost effective and timely manner.
- Continued training and certification for fleet employees.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Preventive maintenance services	n/a	n/a	340	360
• Fleet repairs	n/a	n/a	406	450
• Fleet size of vehicles and heavy equipment	n/a	n/a	91	91

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Repeat repairs	n/a	n/a	5%	5%
• Mechanic on duty	n/a	n/a	1	1
• Average work orders completed weekly	n/a	n/a	20	30

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

**PUBLIC WORKS  
FLEET MAINTENANCE (108)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 148,849	\$ 201,900	\$ 204,326	\$ 227,546
Charges for Services	-	6,500	-	-
	<u>\$ 148,849</u>	<u>\$ 208,400</u>	<u>\$ 204,326</u>	<u>\$ 227,546</u>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 91,480	\$ 105,668	\$ 110,291	\$ 121,819
Supplies & Maintenance	6,971	89,547	7,410	9,852
Operations	37,406	3,185	76,625	93,875
Capital Outlay	12,992	10,000	10,000	2,000
	<u>\$ 148,849</u>	<u>\$ 208,400</u>	<u>\$ 204,326</u>	<u>\$ 227,546</u>

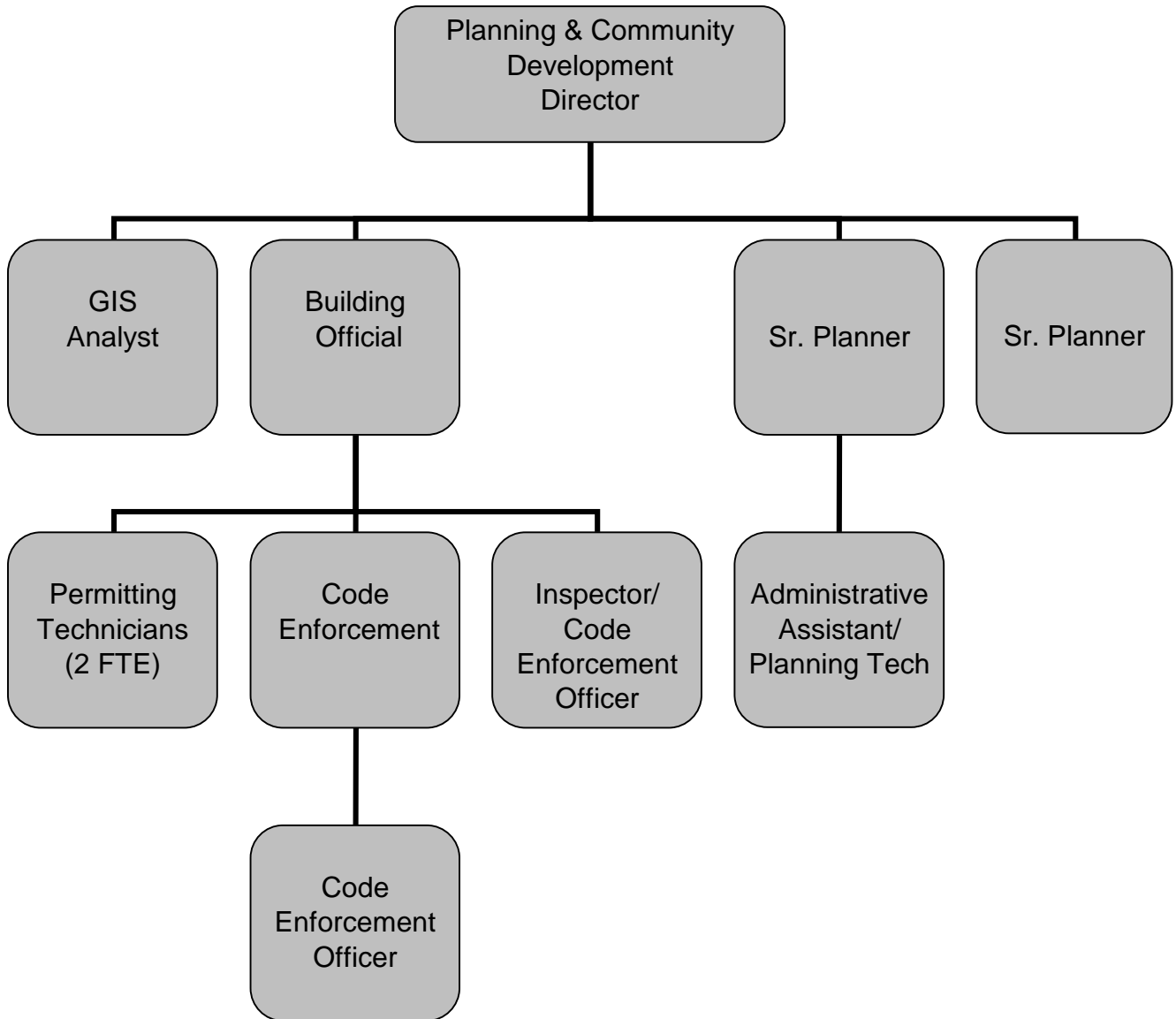
<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	1.00	1.00	1.00	1.00
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	1.00	1.00	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



# General Fund Planning & Community Development Organizational Chart



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

**DEPARTMENT MISSION**

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.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Assisted in preparing a new ordinance for High Weeds and Grass which was adopted by Council.
- Completed updating the C.O. process to ensure that each existing business and new businesses have a current C.O. with current information. Working with F.D. to ensure businesses are safe.
- Coordinated a process with the Lake Cities Fire Department to ensure businesses are safe.
- Hired a journeyman electrician to fill building inspector vacancy to assist master plumber in conducting building inspections.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Create a comprehensive drainage plan to assist inspectors in dealing with citizens regarding their drainage concerns.
- Update the website to include builders information, permit information, permit applications, and ordinance information in a citizen friendly format.
- Create informational handouts for assistance in the permitting process to coincide with the information on the web site for walk-in customers.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Permit Issued	n/a	n/a	1,308	1,308
• Plans Submitted	n/a	n/a	230	230
• Annual Phone Calls Received <i>(9,135 calls per permit tech)</i>	n/a	n/a	18,270	20,000

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Building Plan Completed	n/a	n/a	200	200
• Completed Inspections <i>(2,615) per inspector</i>	n/a	n/a	5,230	5,230

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

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

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Fees & Permits	\$ 222,831	\$ 312,360	\$ 297,253	\$ 339,574
	\$ 222,831	\$ 312,360	\$ 297,253	\$ 339,574

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 196,712	\$ 280,922	\$ 271,682	\$ 303,142
Supplies & Maintenance	8,201	10,967	7,467	7,441
Operations	17,918	20,471	18,104	28,991
Capital Outlay	-	-	-	-
	\$ 222,831	\$ 312,360	\$ 297,253	\$ 339,574

<b>PERSONNEL Full Time Equivalent (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	2.00	2.00	2.00	2.00
Technical/Paraprofessional	2.00	2.00	2.00	2.00
Professional/Management	1.00	1.00	1.00	1.00
Certified Fire Personnel	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	5.00	5.00	5.00	5.00

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



**PLANNING & COMMUNITY DEVELOPMENT  
PLANNING (110)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Implemented the City's first Xeriscape Ordinance.
- Revised the Tree Preservation Ordinance.
- Facilitated a Pre-Application Conference requirement for new development.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Comprehensive Plan Implementation.
- Ordinance Revisions.
- Implement GIS Departmently.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Plats	n/a	n/a	35	35
• Site Plan	n/a	n/a	16	16
• Zoning	n/a	n/a	35	28
• New Ordinance Development	n/a	n/a	18	18
• GIS Requests	n/a	n/a	60	60

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Processed Projects	n/a	n/a	100	100
• Ordinance Updates	n/a	n/a	20	20
• GIS Project Request Completion	n/a	n/a	60	60
• Development Meeting completion	n/a	n/a	36	36

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

**PLANNING & COMMUNITY DEVELOPMENT  
PLANNING (110)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Fees & Permits	\$ 174,419	\$ 308,870	\$ 279,907	\$ 509,937
	\$ 174,419	\$ 308,870	\$ 279,907	\$ 509,937

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 115,379	\$ 193,412	\$ 183,130	\$ 400,256
Supplies & Maintenance	12,464	14,493	13,793	19,313
Operations	46,576	100,965	82,984	90,368
Capital Outlay	-	-	-	-
	\$ 174,419	\$ 308,870	\$ 279,907	\$ 509,937

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	1.00	1.00
Technical/Paraprofessional	1.00	2.00	2.00	1.00
Professional/Management	1.00	1.00	-	2.00
Executive	-	-	1.00	1.00
Temporary/Seasonal	-	-	-	-
	2.00	3.00	4.00	5.00

**MAJOR BUDGET CHANGES**

The budget reflects the transfer of an Administrative Assistant position (1 FTE) from the Code Enforcement (113) division and the addition of a Sr. Planner position (1 FTE).

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

**DEPARTMENT MISSION**

The mission of the Code Enforcement Department is to have a positive impact on the City as a whole and to improve the quality of life throughout the community. Code Enforcement will achieve these objectives through professionalism, positive interaction with the community, and public education. The department is responsible for ordinance enforcement, health inspection services, and food handler's certifications.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Successfully had the dilapidated sign at The Cattle Company removed and the sign at vacant business at I35 and Dobbs.
- Identified properties by researching the Denton County Records; began getting property owners to cut their high weeds and grass on a regular basis.
- Consistently getting the bandit signs removed from the state right of ways and the City rights of way utilizing the help of the building inspectors.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Reduce complaints by 25% by consistently conducting pro-active sweeps to address situations before other citizens complain.
- Contact Home Owners Associations to get everyone more involved in their neighborhoods and able to talk to each other about situations that involve two or more residents.
- Conduct educational seminars with the Home Owners Associations and residents on HOA requirements and City Ordinances and Codes to reduce complaints to city hall.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Notices issued	n/a	n/a	3,228	2,421
• Violations researched/worked	n/a	n/a	3,606	2,705
• Citations issued	n/a	n/a	100	150

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Investigations closed by voluntary compliance	n/a	n/a	2,700	3,000
• Investigations closed by enforcement action	n/a	n/a	906	700

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

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

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Fees & Permits	\$ 122,504	\$ 137,670	\$ 125,878	\$ 73,527
	\$ 122,504	\$ 137,670	\$ 125,878	\$ 73,527

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 100,077	\$ 119,299	\$ 98,978	\$ 50,667
Supplies & Maintenance	7,092	8,727	7,700	8,600
Operations	15,335	9,644	19,200	14,260
Capital Outlay	-	-	-	-
	\$ 122,504	\$ 137,670	\$ 125,878	\$ 73,527

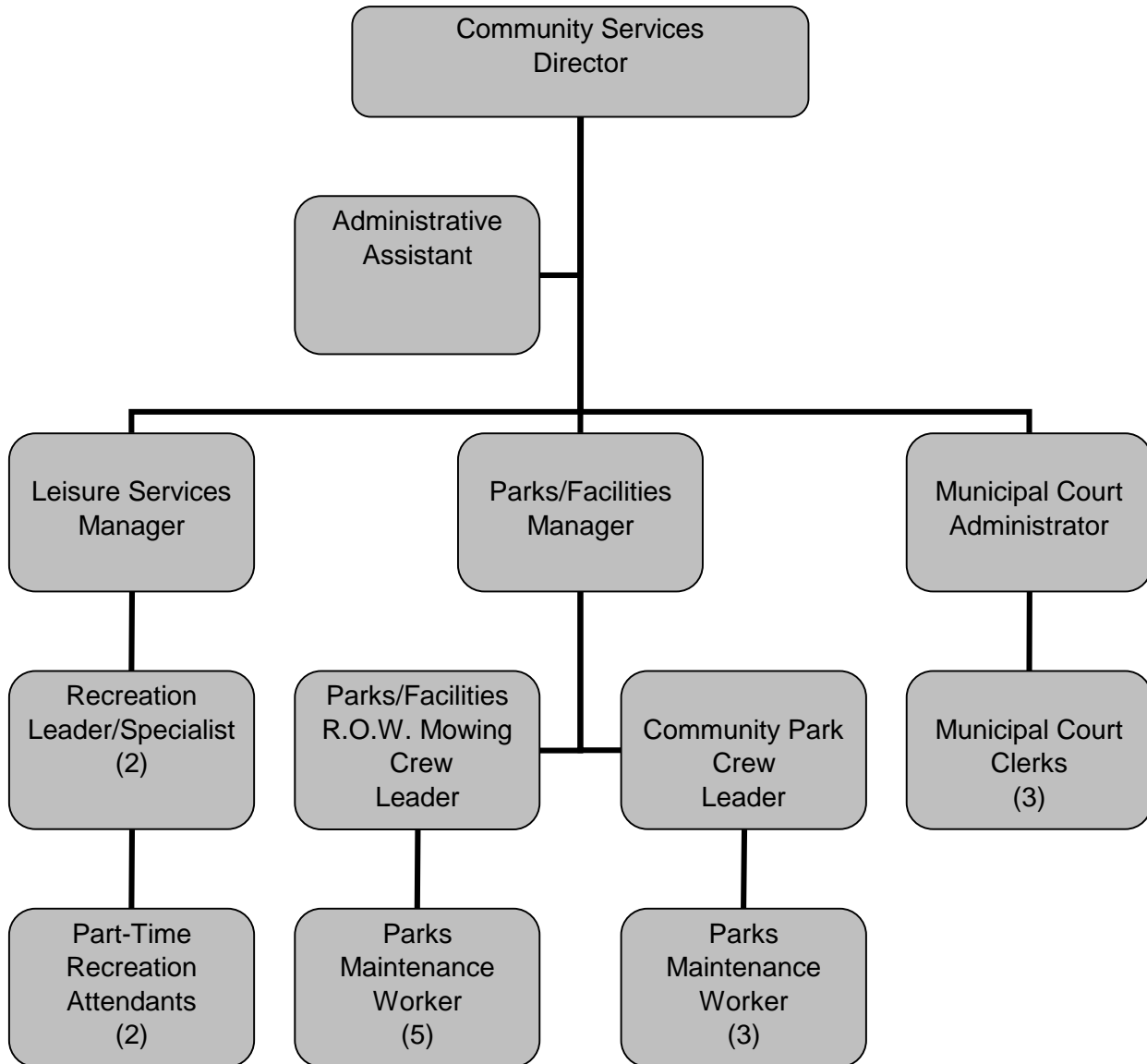
<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full Time Equivalents (FTE)</b>				
Service/Maintenance	-	-	-	-
Office/Clerical	1.00	1.00	-	-
Technical/Paraprofessional	2.00	1.00	1.00	1.00
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	3.00	2.00	1.00	1.00

**MAJOR BUDGET CHANGES**

The budget reflects the transfer of an Administrative Assistant position (1 FTE) to the Planning (110) Division.



# General Fund Community Services Organizational Chart



**COMMUNITY SERVICES  
MUNICIPAL COURT (105)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Two (2) Deputy Court Clerks received their Level I Court Clerk Certification.
- All staff attended the required mandatory training seminars.
- Our Court Supervisor received her Level II Court Clerk Certification.
- The court participated in two (2) Warrant Round-ups, one local and one statewide.
- A fourth Deputy Court Clerk was hired to help lessen the workload generated by the new Police traffic unit.
- Changed all court sessions to daytime hours to reduce the staff overtime.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Continue to work with the City of Lake Dallas to put outstanding warrants on regional computer.
- Staff attend training for Incode software to be able to use the program to its full potential.
- Review our collection operation to reduce the number of citations that go to warrants.
- Allow training for the new Deputy Court Clerk so she can obtain her Level I Court Clerk Certification.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Citations Processed	n/a	n/a	4,560	5,472
• Warrants Issued	n/a	n/a	1,476	1,776
• Revenue Collected	n/a	n/a	590,304	649,334

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Citations issued per full-time equivalent position	n/a	n/a	2,244	2,468
• Average filing time (days)	n/a	n/a	1	1

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

**COMMUNITY SERVICES  
MUNICIPAL COURT (105)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Fines & Forfeitures	\$ 219,729	\$ 278,450	\$ 264,464	\$ 304,047
	\$ 219,729	\$ 278,450	\$ 264,464	\$ 304,047

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 140,784	\$ 196,210	\$ 170,024	\$ 205,357
Supplies & Maintenance	8,259	12,970	9,570	9,570
Operations	70,686	69,270	84,870	89,120
Capital Outlay	-	-	-	-
	\$ 219,729	\$ 278,450	\$ 264,464	\$ 304,047

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	3.00	3.00	3.00	3.00
Technical/Paraprofessional	-	-	-	-
Professional/Management	1.00	1.00	1.00	1.00
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	4.00	4.00	4.00	4.00

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



**COMMUNITY SERVICES  
PARKS & RECREATION (106)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Received three (3) Programming Awards for C.S.I. Camp: 1) Lone Star Programming Class V TRAPS State Conference. 2) DFW Directors Association - Innovative Programming Award. 3) Lone Star Programming Award - TRAPS Region 2&3.
- Received Great Texas Trail Boss Award - Texas Trails Network.
- Installed backstop at Community Park softball area to allow for additional participation.
- Installed lights at Community Park basketball court and playground area to allow evening and night use and for security purposes.
- Installed 300' of concrete sidewalk in the Corinth Farms Subdivision to join the Dobbs Road sidewalk to the sidewalk on Fieldwood Drive to allow children a safe route to the new Elementry School.
- Constructed a T-Ball field at Community Park to allow for expansion of the youth baseball program.
- Installed twenty-four (24) trees along the trail system in Corinth Farms Subdivision through a donation and partnership with the subdivision's HOA.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Include a Parks Master Plan in the City's comprehensive master plan.
- Add at least one additional Special Event.
- Develop a feasibility study for a stand alone Recreation Center.
- Remodel and expand the Woods Community Center.
- Construction of an additional T-Ball field at Community Park.
- Renovate the trail in Corinth Farms Subdivision from soft trail to concrete sidewalk.
- Continue improvements to Naughton Park in the Northwood Subdivision.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Activies Offered	n/a	n/a	754	800
• Park Acreage maintained	n/a	n/a	4,460.80	4,492.80
• Right-of-way miles maintained	n/a	n/a	6,144	6,144
• Athletics fields maintained	n/a	n/a	640	640
<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Average daily attendance	n/a	n/a	82	90
• Total Yearly Attendance	n/a	n/a	24,540	27,000
• Mowing acres per hour	n/a	n/a	3,840	3,840

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

**COMMUNITY SERVICES  
PARKS & RECREATION (106)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Health & Fitness	\$ -	\$ -	\$ 14,500	\$ 14,500
Arts & Crafts	-	-	2,500	2,500
Outdoor Activities	-	-	1,700	1,700
Preschool Activities	-	-	400	400
Elementary/Teen Programs	-	-	1,500	1,500
Summer Camp	-	-	53,400	53,400
Athletic Leagues	-	-	25,600	25,600
Tournaments	-	-	1,500	1,500
Special Events	-	-	6,500	6,500
Special Interest	-	-	5,500	5,500
Sports Camps	-	-	4,500	4,500
Facility Rentals	-	-	2,300	2,300
Non-Residence Fees	-	-	5,200	5,200
Administration Fees	-	-	3,600	3,600
Active Network Classes	-	-	55,400	55,400
Interest Income	-	-	527	-
General Resources	1,037,568	1,259,670	1,210,438	1,398,325
	<b>\$ 1,037,568</b>	<b>\$ 1,259,670</b>	<b>\$ 1,395,065</b>	<b>\$ 1,582,425</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 744,864	\$ 871,106	\$ 837,274	\$ 961,250
Supplies & Maintenance	108,495	216,774	238,561	238,561
Operations	177,172	171,790	319,230	357,704
Capital Outlay	7,037	-	-	-
	<b>\$ 1,037,568</b>	<b>\$ 1,259,670</b>	<b>\$ 1,395,065</b>	<b>\$ 1,557,515</b>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	11.00	11.00	11.00	11.00
Office/Clerical	1.00	1.00	1.00	1.00
Technical/Paraprofessional	2.00	2.00	2.00	2.00
Professional/Management	2.00	2.00	2.00	2.00
Executive	1.00	1.00	1.00	1.00
Temporary/Seasonal	-	-	1.30	1.30
	<b>17.00</b>	<b>17.00</b>	<b>18.30</b>	<b>18.30</b>

**MAJOR BUDGET CHANGES**

The Recreation Fund was closed to the Parks & Recreation Division during FY 2006-07. This included the transfer of 1.30 Temporary/Seasonal positions.

**COMMUNITY SERVICES  
CITY HALL (112)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Renovated upstairs shell space to house Human Resources and Information Technology.
- Installed an employee bench at the outside break area.
- Removed eleven (11) dead trees that posed a safety hazard.
- Implimented a weekly recycling program for paper products.
- Implimented a bi-weekly inspection program for the emergency generator to insure that it is operable in case of a facility power loss.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

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- Impliment a tree replacement program for dead or dying trees at City Hall.
- Install safety glass at Court, Water Billing, Permitting, and Code Enforcement counters for employee safety.
- Install an employee access system for employee safety and better tracking of who/when individuals are in the facility.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Mowing of City Hall	n/a	n/a	30	30
• Meeting room set-ups	n/a	n/a	125	125
• Service Calls	n/a	n/a	30	45

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Mowing City Hall - Man Hours	n/a	n/a	480	480
• Meeting room set-ups - Man Hours	n/a	n/a	125	125
• Service Calls - Man Hours	n/a	n/a	30	45

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

**COMMUNITY SERVICES  
CITY HALL (112)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 127,730	\$ 155,400	\$ 155,400	\$ 157,356
	\$ 127,730	\$ 155,400	\$ 155,400	\$ 157,356

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 9,968	\$ 30,095	\$ 13,895	\$ -
Supplies & Maintenance	34,344	49,100	48,600	48,600
Operations	83,418	76,205	92,905	108,756
Capital Outlay	-	-	-	-
	\$ 127,730	\$ 155,400	\$ 155,400	\$ 157,356

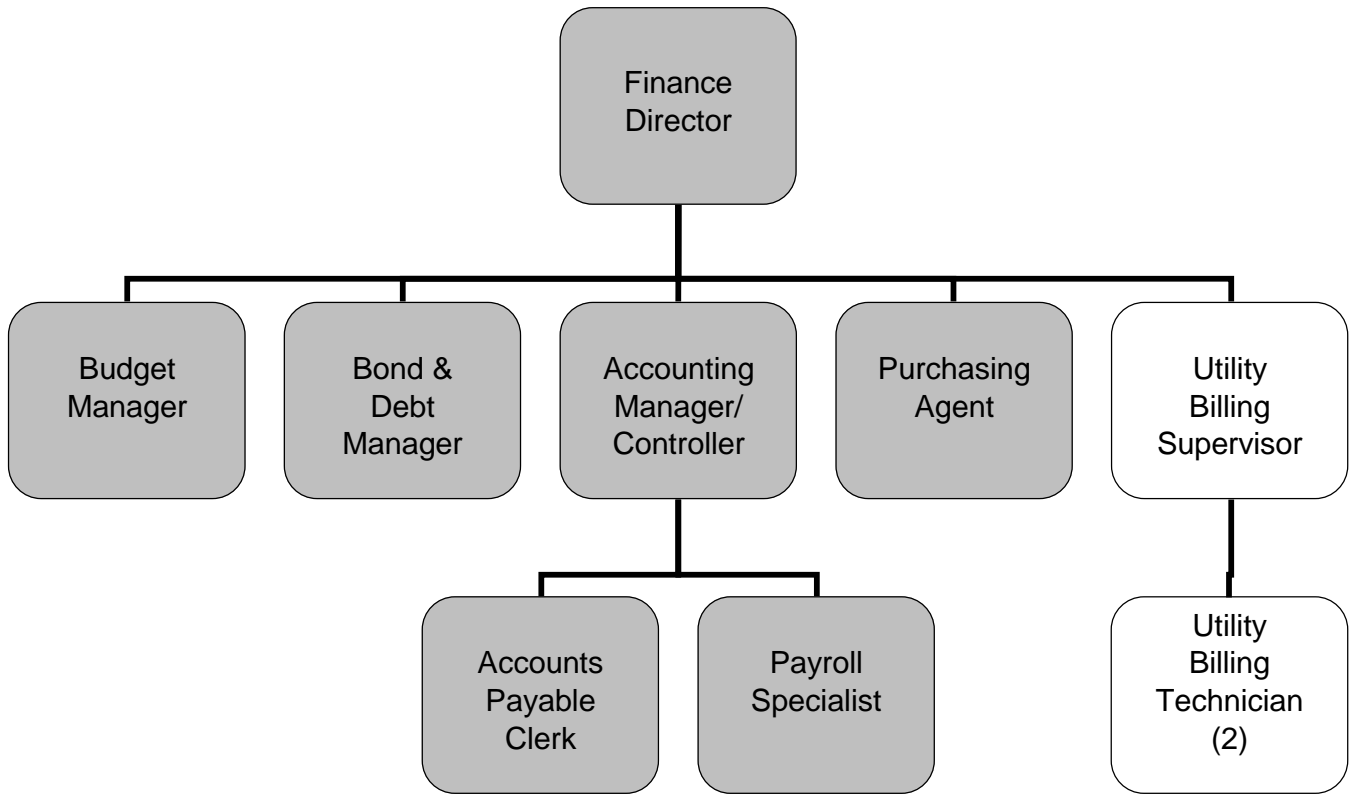
<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	-	-	-	-

**MAJOR BUDGET CHANGES**

The budget does not reflect any major changes.



# General Fund Finance & Administrative Services Organizational Chart



**FINANCE & ADMINISTRATIVE SERVICES  
FINANCE (101)**

**DEPARTMENT MISSION**

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. To this end, the following principles are held in the highest regard: 1) provide timely and accurate financial information to City departments and the community, 2) comply with State and Federal regulations regarding financial management, accounting, and control, 3) meet industry standards of financial management and reporting, 4) be a resource to City leaders on financial matters, economic issues, and operational performance, 5) be a role model to the organization for business management, ethical values, and organizational efficiency and effectiveness.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Received a ratings upgrade from Standard and Poors Bond Rating Agency.
- Developed a Long Range Financial Forecast.
- Completed review of past 17 years Impact Fee program.
- Developed a Utility rate structure which incorporated a long range Capital Improvement Plan and recovers the costs of providing utility services.
- Successfully refunded the City's outstanding bond indebtedness to reduce the required annual debt service payments.
- Developed and implemented procurement system.
- Implemented Active Investment Program.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Develop a long range Capital Improvement Plan (CIP) for General Government which will address critical infrastructure needs and compliment the Utility CIP.
- Develop a balanced budget which incorporates the organizations basic platform for operations on which to build future needs.
- Develop a long range plan for Corinth up to "build-out" and a strategy for operations at maturity.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Accounts Payable documents processed per year	n/a	n/a	5,718	5,800
• Accounts Payable checks issued per year	n/a	n/a	3,435	3,500
• General accounting transactions per year	n/a	n/a	440	600
• Budget transfers per year	n/a	n/a	20	25
• Accounts Receivable billed per year	n/a	n/a	2,781,691	2,700,000

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Vendor invoices processed within 30 days	n/a	n/a	97%	100%
• Accounts Receivable collection rate	n/a	n/a	94%	98%

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

**FINANCE & ADMINISTRATIVE SERVICES  
FINANCE (101)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 473,333	\$ 614,610	\$ 591,337	\$ 725,228
	\$ 473,333	\$ 614,610	\$ 591,337	\$ 725,228

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 302,162	\$ 449,856	\$ 437,471	\$ 556,430
Supplies & Maintenance	37,966	15,574	15,053	18,487
Operations	133,205	143,430	138,813	150,311
Capital Outlay	-	5,750	-	-
	\$ 473,333	\$ 614,610	\$ 591,337	\$ 725,228

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	2.00	2.00	2.00	2.00
Professional/Management	2.00	3.00	3.00	4.00
Executive	1.00	1.00	1.00	1.00
Temporary/Seasonal	-	-	-	-
	5.00	6.00	6.00	7.00

**MAJOR BUDGET CHANGES**

The budget reflects the addition of a Bond and Debt Manager position (1 FTE).



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

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

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 178,928	\$ 138,510	\$ 138,510	\$ 558,878
	\$ 178,928	\$ 138,510	\$ 138,510	\$ 558,878

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Maintenance	-	-	-	-
Operations	178,928	138,510	138,510	125,775
Capital Outlay	-	-	-	433,103
	\$ 178,928	\$ 138,510	\$ 138,510	\$ 558,878

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	-	-	-	-

**MAJOR BUDGET CHANGES**

The budget reflects the addition of funds for the Vehicle Replacement Program (\$433,103).



# Debt Service Fund

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

## **DEBT MANAGEMENT SUMMARY**

- A. **Debt Issuance.** The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, for capital equipment or other long term assets.
- B. **Disclosure.** Full disclosure of operations will be made to the bond rating agencies and other depositories of financial information as required by the Securities and Exchange Commission (SEC) Rule 15c2-12, specifically, Texas Municipal Advisory Council (State Information Depository).
- C. **Rating Agency Communication.** The City staff will seek to maintain and improve its current bond rating so its borrowing costs are reduced to a minimum and its access to credit preserved. The City staff, with assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Official Statements, and will take responsibility for the accuracy of all information released.
- D. **Federal Requirements.** The City will maintain procedures to comply with arbitrage rebate and other federal requirements.
- E. **Debt Limit.** The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Corinth's adopted rate of \$.55698 per \$100 valuation falls well below this limit.
- F. **Bond Ratings.** Corinth's bonds earned rating upgrades from both Moody's (A1 to A2) and Standard & Poor's (A to A+) during fiscal year 2006-2007.

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

**SUMMARY OF RESOURCES & EXPENDITURES  
DEBT SERVICE FUND**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>RESOURCES</b>				
Ad Valorem Taxes	\$ 1,544,530	\$ 1,410,868	\$ 1,408,996	\$ 1,778,601
Interest Income	-	-	6,000	-
<b>TOTAL REVENUES</b>	<b>\$ 1,544,530</b>	<b>\$ 1,410,868</b>	<b>\$ 1,414,996</b>	<b>\$ 1,778,601</b>
Use of Fund Balance	-	11,928	-	393,814
<b>TOTAL RESOURCES</b>	<b>\$ 1,544,530</b>	<b>\$ 1,422,796</b>	<b>\$ 1,414,996</b>	<b>\$ 2,172,415</b>
<b>EXPENDITURES</b>				
Debt Service	\$ 2,024,591	\$ 1,418,619	\$ 1,322,524	\$ 2,147,415
Agent Fees	71,841	4,177	6,200	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,096,432</b>	<b>\$ 1,422,796</b>	<b>\$ 1,328,724</b>	<b>\$ 2,172,415</b>
 EXCESS OF TOTAL RESOURCES OVER (UNDER) TOTAL EXPENDITURES	 <b>\$ (551,902)</b>	 <b>\$ -</b>	 <b>\$ 86,272</b>	 <b>\$ -</b>

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

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION  
2007-08**

Assessed Valuation for 2006	\$ 1,287,406,176
Gain in Value	85,076,964
Net Assessed Valuation for 2007	<u>\$ 1,372,483,140</u>

**GENERAL FUND:**

Tax Rate Per \$100 valuation	x	<u>0.42739</u>
		5,865,856
Estimated Collections	x	<u>100.00%</u>
TOTAL REVENUE		<u><u>\$ 5,865,856</u></u>

**GENERAL DEBT SERVICE FUND:**

Tax Rate Per \$100 valuation	x	<u>0.12959</u>
		1,778,601
Estimated Collections	x	<u>100.00%</u>
TOTAL REVENUE		<u><u>\$ 1,778,601</u></u>

<b>DISTRIBUTION</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08 REVENUE</b>	<b>PERCENT</b>
General Fund	\$ 0.44739	\$ 0.42739	\$ 5,865,856	76.73%
General Debt Service Fund	0.10959	0.12959	1,778,601	23.27%
<b>TOTAL</b>	<u>\$ 0.55698</u>	<u>\$ 0.55698</u>	<u>\$ 7,644,457</u>	<u>100.00%</u>

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

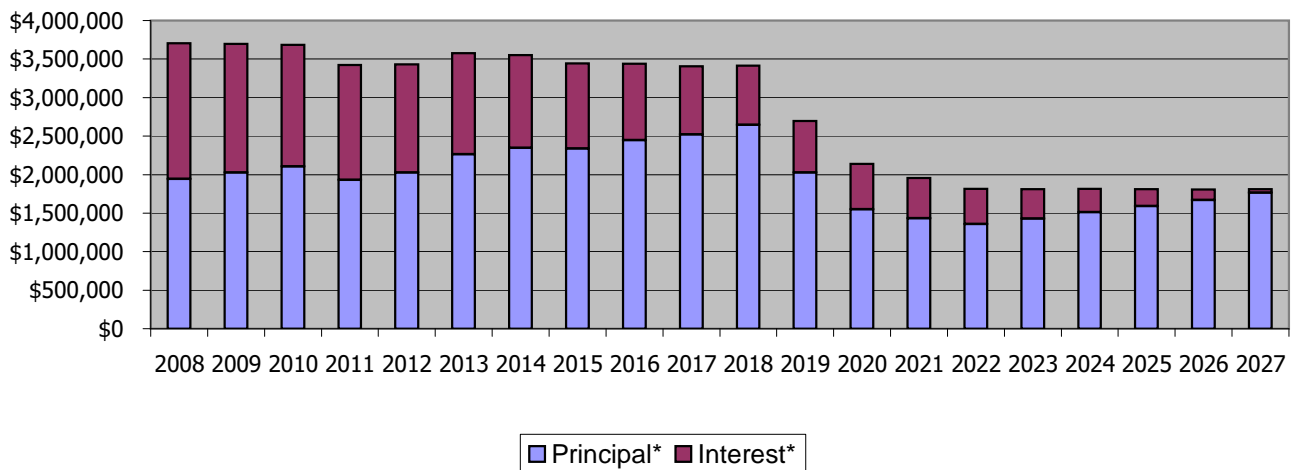
**GENERAL LONG-TERM DEBT  
2007-2008**

Issue	Interest Rate	Issue Date	Final Maturity	Original Amount of Issue	Gross Amount outstanding at 9/30/07
1997 General Obligation Refunding	4.65 to 5.15	11-15-1997	02-15-2018	\$ 8,245,000	\$ 1,300,000
1998 Certificates of Obligation	5.0	06-30-1998	02-15-2009	800,000	80,000
1999 General Obligation	4.15 to 5.0	04-15-1999	02-15-2019	7,000,000	2,580,000
2000 General Obligation	6.35 to 6.7	01-27-2000	02-15-2008	2,500,000	110,000
2001 General Obligation	4.25 to 6.25	02-15-2001	02-15-2021	2,000,000	920,000
2005 General Obligation Refunding	4.0 to 4.25	12-1-2005	02-15-2020	5,080,000	5,055,000
2007 General Obligation Refunding	3.78 to 4.49	02-1-2007	02-15-2021	5,250,000	5,250,000
2007 General Obligation	4.375 to 5.25	08-15-2007	02-15-2027	23,630,000	23,630,000
				<b>\$ 54,505,000</b>	<b>\$ 38,925,000</b>

**GENERAL DEBT SERVICE REQUIREMENTS**

Issue	Tax Supported Principal & Interest Requirements for 2007-08			Self-Supporting Debt Requirements	Total Long-Term Debt
	Principal	Interest	Total		
1997 General Obligation Refunding	\$ 228,250	\$ 28,732	\$ 256,982	\$ 210,258	\$ 467,240
1998 Certificates of Obligation	40,000	2,910	42,910	-	42,910
1999 General Obligation	325,000	104,631	429,631	-	429,631
2000 General Obligation	110,000	3,493	113,493	-	113,493
2001 General Obligation	85,000	39,835	124,835	-	124,835
2005 General Obligation Refunding	42,900	159,764	202,664	57,162	259,826
2007 General Obligation Refunding	16,500	177,507	194,007	41,153	235,160
2007 General Obligation	410,000	367,113	777,113	1,256,713	2,033,825
	<b>\$ 1,257,650</b>	<b>\$ 883,985</b>	<b>\$ 2,141,635</b>	<b>\$ 1,565,285</b>	<b>\$ 3,706,920</b>

**2008-2027 GENERAL DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS**



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



# Utility Fund

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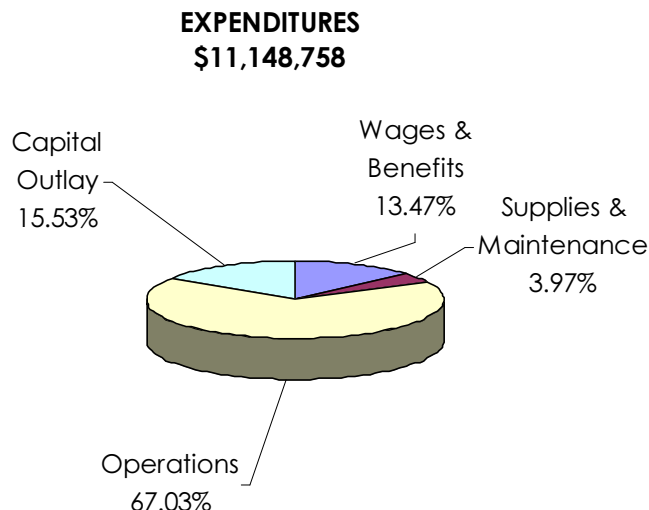
The Utility Fund is the fund used to account for water, wastewater, and garbage collection services for the residents of the City of Corinth and the billing and collection of the charges that customers pay for these services. The Utility Fund is also charged with maintaining City infrastructure critical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

## **Major Revenue Summary:**

Operating revenues are determined by the water and wastewater rates as well as the volume of water sold and wastewater treated. These revenues are highly influenced by weather patterns. Hot, dry summers result in high water sales, which to a certain extent, also generate higher wastewater revenues. Revenue for 2007-08 are estimated to decrease 1.3% from 2006 as a result of an extremely wet summer which effected a considerable decrease in water sales. July 2007 sales were 52% lower than July 2006. The 2007-08 budget assumes a more normal year with anticipated revenue from water sales of \$5,447,693.

## **Major Expenditure Summary:**

The total cost for Utility Fund services for 2007-08 is estimated at \$11,148,758. Operating expenses, 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 are expected to increase approximately 7% annually. Solid Waste collection is a pass-through cost billed by the City with minimal net effect on the budget.





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

**UTILITY FUND  
SUMMARY OF RESOURCES & EXPENDITURES**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>RESOURCES</b>				
Water Charges	\$ 4,558,979	\$ 4,693,715	\$ 3,457,633	\$ 5,447,693
<b>Water Subtotal</b>	<b>\$ 4,558,979</b>	<b>\$ 4,693,715</b>	<b>\$ 3,457,633</b>	<b>\$ 5,447,693</b>
Wastewater Disposal Charges	\$ 2,878,432	\$ 3,773,271	\$ 3,629,169	\$ 3,996,580
<b>Wastewater Subtotal</b>	<b>\$ 2,878,432</b>	<b>\$ 3,773,271</b>	<b>\$ 3,629,169</b>	<b>\$ 3,996,580</b>
Garbage Rev-Regular	\$ 707,986	\$ 708,590	\$ 719,380	\$ 720,000
Garbage Rev-Seniors	31,692	31,569	42,379	42,650
Garbage Tax Revenue	60,961	60,974	62,872	62,960
Garbage Billing Fees	17,906	-	18,891	19,000
<b>Garbage Subtotal</b>	<b>\$ 818,545</b>	<b>\$ 801,133</b>	<b>\$ 843,522</b>	<b>\$ 844,610</b>
CI Overtime Fees	\$ 2,573	\$ 3,488	\$ 736	\$ 946
CI Bond Inspection Revenue	28,632	-	34,376	2,712
<b>Inspections Subtotal</b>	<b>\$ 31,205</b>	<b>\$ 3,488</b>	<b>\$ 35,112</b>	<b>\$ 3,658</b>
Penalties & Late Charges	\$ 145,741	\$ 117,173	\$ 122,969	\$ 133,800
Tap Fees	111,489	194,910	196,140	211,483
Service fees	17,160	21,040	16,375	16,030
CSI Fees	6,880	11,160	3,360	3,634
Reconnect Fees	46,325	63,153	43,533	46,458
<b>Charges &amp; Fees Subtotal</b>	<b>\$ 327,595</b>	<b>\$ 407,436</b>	<b>\$ 382,377</b>	<b>\$ 411,405</b>
Interest Income	\$ 37,008	\$ 15,380	\$ 48,591	\$ 44,184
NSF Fees	6,740	6,514	5,033	5,742
CC Processing Fees	3,498	8,955	19,809	15,902
Misc. Income	19,314	3,230	2,300	968
Gain on Sale of Fixed Assets	-	-	11,894	20,390
<b>Other Revenue Subtotal</b>	<b>\$ 66,560</b>	<b>\$ 34,079</b>	<b>\$ 87,627</b>	<b>\$ 87,186</b>
Transfer from Other Funds	\$ 20,000	\$ 152,373	\$ 152,375	\$ 162,104
Transfer from Impact Fees	-	-	-	175,000
<b>Transfers In Subtotal</b>	<b>\$ 20,000</b>	<b>\$ 152,373</b>	<b>\$ 152,375</b>	<b>\$ 337,104</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,701,316</b>	<b>\$ 9,865,495</b>	<b>\$ 8,587,815</b>	<b>\$ 11,128,236</b>
Use of Fund Balance	-	-	-	20,522
<b>TOTAL RESOURCES</b>	<b>\$ 8,701,316</b>	<b>\$ 9,865,495</b>	<b>\$ 8,587,815</b>	<b>\$ 11,148,758</b>

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

**UTILITY FUND  
SUMMARY OF RESOURCES & EXPENDITURES**

	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>EXPENDITURES</b>				
Water Operations [1]	\$ 7,441,296	\$ 4,962,387	\$ 4,332,868	\$ 5,736,984
Wastewater Operations [1]	-	3,809,360	3,383,277	4,256,788
Utility Billing	228,995	277,172	256,997	313,913
Garbage	784,295	816,576	816,576	841,073
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,454,586</b>	<b>\$ 9,865,495</b>	<b>\$ 8,789,718</b>	<b>\$ 11,148,758</b>
<b>EXCESS/(DEFICIT)</b>	<b>\$ 246,730</b>	<b>\$ -</b>	<b>\$ (201,903)</b>	<b>\$ -</b>

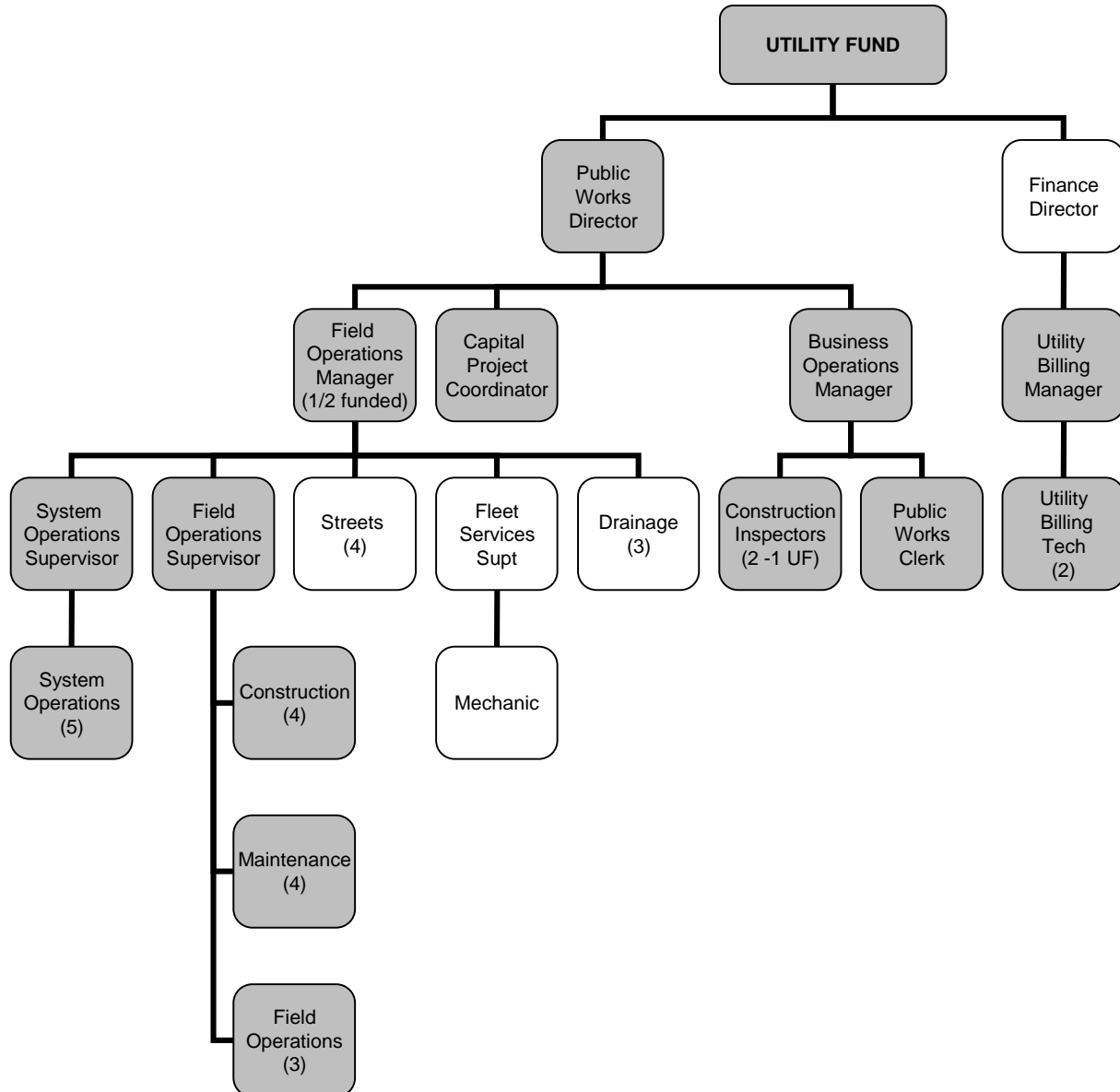
**UTILITY FUND  
POSITION SUMMARY**

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Water	23.60	11.30	11.30	12.00
Wastewater	0.00	11.70	11.70	11.00
Utility Billing	3.00	3.00	3.00	3.00
	<u>26.60</u>	<u>26.00</u>	<u>26.00</u>	<u>26.00</u>

[1] During Fiscal Year 2006-07 Water, Wastewater, Garbage, and Billing were budgeted as separate divisions.



# Utility Fund Public Works Organizational Chart



**UTILITY FUND  
WATER (201)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Major emergency repair of Post Oak Sanitary Sewer line.
- Completed ground storage tank inspections.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Aggresively pursue completion of the 5 Year Capital Improvements Program adopted by City Council.
- Identify and remedy system weak points for both delivery and collection.
- Implement a supervisory development program to improve the operational effectiveness of the organization.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Customer accounts	n/a	n/a	6,501	6,551
• Treated water (AMGD)	n/a	n/a	3.5	3.5
• Main line repairs	n/a	n/a	16	18

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Purchased water vs. billed water	n/a	n/a	1.3B/1.2B	1.3B/1.2B
• Average customer outage time (minutes)	n/a	n/a	140	120

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

**UTILITY FUND  
WATER (201)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Water Charges	\$ 4,558,979	\$ 4,693,715	\$ 3,457,633	\$ 5,447,693
Wastewater Charges	2,878,432	-	-	-
General Resources	67,618	268,672	875,235	289,291
	<b>\$ 7,505,029</b>	<b>\$ 4,962,387</b>	<b>\$ 4,332,868</b>	<b>\$ 5,736,984</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 991,838	\$ 639,624	\$ 629,817	\$ 681,608
Supplies & Maintenance	205,311	205,311	87,804	221,003
Operations	5,644,468	3,431,744	3,044,167	4,021,028
Capital Outlay	663,412	685,708	571,080	813,345
	<b>\$ 7,505,029</b>	<b>\$ 4,962,387</b>	<b>\$ 4,332,868</b>	<b>\$ 5,736,984</b>

<b>PERSONNEL Full Time Equivalent (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	16.00	8.00	8.00	8.00
Office/Clerical	3.00	0.80	0.80	0.50
Technical/Paraprofessional	3.00	1.50	1.50	2.00
Professional/Management	1.00	0.30	0.30	1.00
Certified Fire Personnel	-	-	-	-
Executive	0.60	0.70	0.70	0.50
Temporary/Seasonal	-	-	-	-
	<b>23.60</b>	<b>11.30</b>	<b>11.30</b>	<b>12.00</b>

**MAJOR BUDGET CHANGES**

The Water/Sewer Division was split into three separate divisions, Water (201), Wastewater (203) and Garbage (204) beginning Fiscal Year 2006-07

The budget includes funds for the vehicle replacement program (\$86,700).

**UTILITY FUND  
UTILITY BILLING (202)**

**DEPARTMENT MISSION**

The Utility Billing Division exists solely for the purpose of providing the best possible customer service to the citizens of Corinth regarding their utility account. The Department is committed to providing this service with honesty, integrity, compassion, fairness, and with a commitment to excellence while complying with City ordinances and policies.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Initiated city-wide promotion of bank drafting and credit card payments.
- Implemented water theft procedure in a combined effort with Corinth Police Department in order to protect against loss.
- Developed process for earlier billing to allow customers additional time to pay their bill.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Implement the latest version of INCODE'S utility billing software which includes e-bills.
- Implement two billing cycles to level work flow and departmental efficiency.
- Implement remote deposit capture to electronically deposit checks.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Checkfree payments	1,514	n/a	9,876	10,100
• Web payments	1,818	n/a	4,040	4,500
• New connections	1,089	n/a	690	1,000
• Closed accounts	1,072	n/a	720	1,000
• Service accounts				
Water	6,574	n/a	6,602	6,700
Wastewater	6,322	n/a	6,361	6,459

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Work order response within one business day	95%	n/a	97%	100%
• Phone hold time less than 2 minutes	93%	n/a	95%	97%
• Process payments same day	n/a	n/a	99%	100%

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

**UTILITY FUND  
UTILITY BILLING (202)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 228,995	\$ 277,172	\$ 256,997	\$ 313,913
	\$ 228,995	\$ 277,172	\$ 256,997	\$ 313,913

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 121,831	\$ 174,429	\$ 140,351	\$ 152,114
Supplies & Maintenance [1]	27,888	46,229	2,228	2,629
Operations [1]	79,276	56,514	114,418	139,170
Capital Outlay	-	-	-	20,000
	\$ 228,995	\$ 277,172	\$ 256,997	\$ 313,913

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	2.00	2.00	2.00	2.00
Technical/Paraprofessional	-	-	-	-
Professional/Management	1.00	1.00	1.00	1.00
Certified Fire Personnel	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	3.00	3.00	3.00	3.00

**MAJOR BUDGET CHANGES**

[1] Account reclassifications are reflected in fiscal year 2006-07



**UTILITY FUND  
WASTEWATER (203)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Completed the Wastewater Diversion Analysis.
- Installed full control SCADA capabilities at 5 existing lift stations.
- Managed and repaired the emergency sewer failure on Post Oak Dr.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

---

- Aggressively pursue completion of the 5 Year Capital Improvement Program adopted by the City Council.
- Implement a supervisory development program to improve the operational effectiveness of the organization.
- Implement an Inflow and Infiltration Program to reduce treatment cost.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Customer accounts	n/a	n/a	6,501	6,551
• Treated wastewater	n/a	n/a	1.3B	1.3B
• Lift stations maintained	n/a	n/a	12	13

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Average monthly treatment cost	n/a	n/a	\$105,000	\$100,000
• Average monthly electrical cost	n/a	n/a	\$1,700	\$1,650

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

**UTILITY FUND  
WASTEWATER (203)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wastewater Charges	\$ -	\$ 3,773,271	\$ 3,383,277	\$ 3,996,580
General Resources	-	36,089	-	260,208
	<u>\$ -</u>	<u>\$ 3,809,360</u>	<u>\$ 3,383,277</u>	<u>\$ 4,256,788</u>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ 590,423	\$ 402,219	\$ 668,238
Supplies & Maintenance	-	209,162	147,912	219,360
Operations	-	2,471,005	2,185,664	2,471,441
Capital Outlay	-	538,770	647,482	897,749
	<u>\$ -</u>	<u>\$ 3,809,360</u>	<u>\$ 3,383,277</u>	<u>\$ 4,256,788</u>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	8.00	8.00	8.00
Office/Clerical	-	0.70	0.70	0.50
Technical/Paraprofessional	-	1.50	1.50	1.00
Professional/Management	-	1.20	1.20	1.00
Certified Fire Personnel	-	-	-	-
Executive	-	0.30	0.30	0.50
Temporary/Seasonal	-	-	-	-
	<u>-</u>	<u>11.70</u>	<u>11.70</u>	<u>11.00</u>

**MAJOR BUDGET CHANGES**

The Water/Sewer Division was split into three separate divisions, Water (201), Wastewater (203) and Garbage (204) for Fiscal Year 2006-07

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

**UTILITY FUND  
GARBAGE (204)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
General Resources	\$ 784,295	\$ 816,576	\$ 816,576	\$ 841,073
	\$ 784,295	\$ 816,576	\$ 816,576	\$ 841,073

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Maintenance	-	-	-	-
Operations [1]	784,295	816,576	816,576	841,073
Capital Outlay	-	-	-	-
	\$ 784,295	\$ 816,576	\$ 816,576	\$ 841,073

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Certified Fire Personnel	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	-	-	-	-

**MAJOR BUDGET CHANGES**

[1] The City of Corinth contracts with Waste Management for garbage collection services, which is a pass-through cost billed by the City.

The Water/Sewer Division was split into three separate divisions, Water (201), Wastewater (203) and Garbage (204) for Fiscal Year 2006-07



# Storm Drainage Utility Fund

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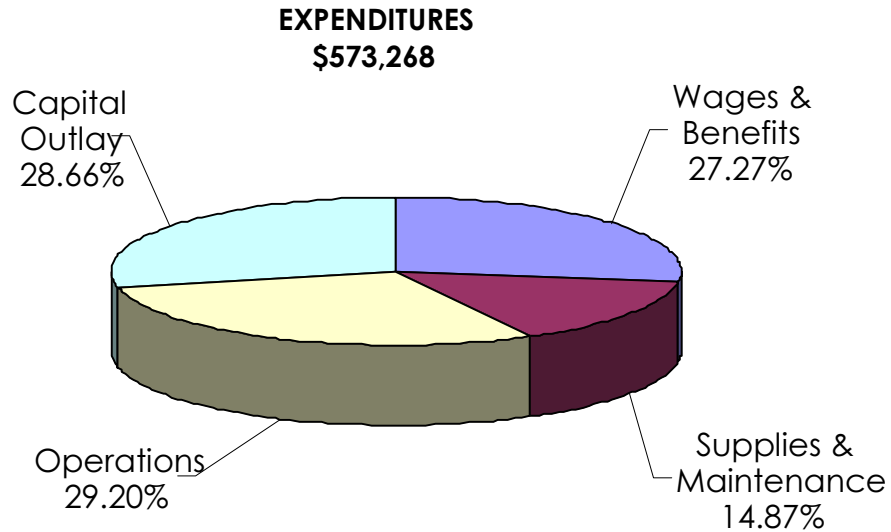
The Storm Drainage Utility Fund was established by the City Council of the City of Corinth in accordance with Subchapter C of Chapter 402 of the Texas Local Government Code. The Storm Drainage Utility was established as a mechanism to protect the public health and safety from damage caused by surface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

**Major Revenue Summary:**

The Storm Drainage Fund expects to receive \$445,000 in storm drainage fees. This amount represents a 8.64% increase over the current year estimate. The Storm Drainage Fee provides solid funding for the operational budget.

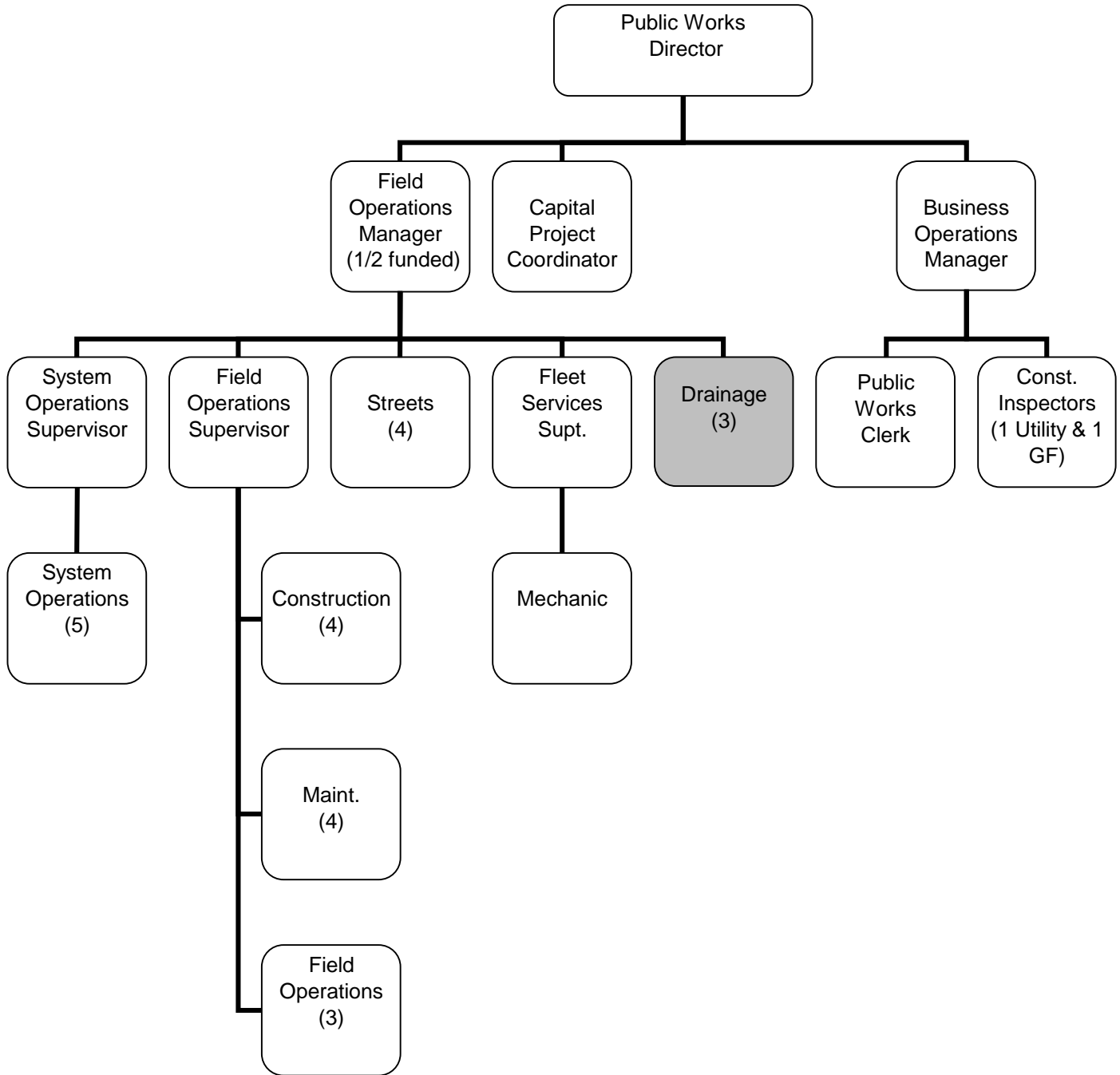
**Major Expenditure Summary:**

The budget includes funding for hazardous waste disposal to prevent illicit discharge into drainage systems and debt service to fund drainage capital improvement projects.





# Storm Drainage Utility Fund Public Works Organizational Chart



**STORM DRAINAGE FUND  
DRAINAGE (461)**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

- Kept Drainage systems clean and operating at maximum capacity, which resulted in NO reports of property damage due to flooding and only one temporary road closure in the massive storm event on 4/24/07.
- Completed approximately 200 storm drain inspections to insure efficiency of system and to comply with Phase II Storm Water Permitting.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

- Increase public education by mailing two flyers per year to each resident, to share information on Mosquito control, storm water pollution prevention, and proper disposal of harmful chemicals. This is also part of our Best Management Practices to comply with Phase II Storm Water Permitting.
- Budget and implement a hazardous waste disposal program to collect and dispose of chemicals from Corinth residents to prevent illicit discharge into our drainage system.
- Continue with storm drain inspections to insure maximum capacity and purity of run-off.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Storm Drain Inspections	169	n/a	200	200
• Linear feet of channel mowing	26,300	n/a	26,300	26,300
• Linear feet of ditch grading	16,550	n/a	24,000	24,000

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Storm drains cleaned	12	n/a	15	15
• Work orders completed	21	n/a	15	15
• Citizen Requests - Resolved within five days	95%	n/a	90%	90%



**CITY OF CORINTH, TEXAS  
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**STORM DRAINAGE FUND  
DRAINAGE (461)**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Storm Drainage Fees	\$ 353,321	\$ 401,830	\$ 410,000	\$ 445,000
Interest Income	8,061	9,000	12,216	15,000
Developer Contribution	429,548	-	-	-
Transfer In	2,500	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 793,430	\$ 410,830	\$ 422,216	\$ 460,000
Use of Fund Balance	-	-	-	113,268
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 793,430	\$ 410,830	\$ 422,216	\$ 573,268

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 116,582	\$ 145,063	\$ 126,194	\$ 156,289
Supplies & Maintenance	25,245	69,155	71,010	85,272
Operations	41,358	97,115	111,070	167,391
Capital Outlay	24,316	24,317	99,496	164,316
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 207,501	\$ 335,650	\$ 407,770	\$ 573,268

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	3.00	3.00	3.00	3.00
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Certified Fire Personnel	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	3.00	3.00	3.00	3.00

**MAJOR BUDGET CHANGES**

The budget includes \$40,000 for hazardous waste disposal to prevent illicit discharge into drainage systems and debt service to fund drainage capital improvement projects.





# Recreation Fund

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The Recreation Fund was established by the Corinth City Council in 1990 as a separate fund to account for recreation programs offered by the City's Parks and Recreation Division. Fees charged for these programs were designed to cover the cost of instruction, equipment, supplies, service costs, and administrative costs.

**Major Revenue & Expenditure Summary:**

During fiscal year 2006-2007 the Recreation Fund was closed to the General Fund.



**CITY OF CORINTH, TEXAS  
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**RECREATION FUND  
LEISURE SERVICES**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Health & Fitness	\$ 16,750	\$ 14,500	\$ -	\$ -
Arts & Crafts	2,091	2,500	-	-
Outdoor Activities	-	1,700	-	-
Preschool Activities	371	400	-	-
Elementary/Teen Programs	1,021	1,500	-	-
Summer Camp	32,810	53,400	-	-
Athletic Leagues	27,027	25,600	-	-
Tournaments	-	1,500	-	-
Special Events	3,828	6,500	-	-
Special Interest	4,326	5,500	-	-
Sports Camps	2,668	4,500	-	-
Facility Rentals	3,625	1,200	-	-
Non-Residence Fees	5,947	5,200	-	-
Administration Fees	3,286	3,600	-	-
Active Network Classes	32,491	55,400	-	-
	<b>\$136,241</b>	<b>\$ 183,000</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 23,043	\$ 87,865	\$ -	\$ -
Supplies & Maintenance	28,166	36,787	-	-
Operations	92,540	55,503	-	-
Capital Outlay	-	-	-	-
	<b>\$143,749</b>	<b>\$ 180,155</b>	<b>\$ -</b>	<b>\$ -</b>

<b>PERSONNEL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
<b>Full Time Equivalents (FTE)</b>				
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	1.30	1.30	-	-
	<b>1.30</b>	<b>1.30</b>	<b>-</b>	<b>-</b>

**MAJOR BUDGET CHANGES**

The Recreation Fund was closed to the General Fund during FY 2006-07.



# Economic Development Sales Tax Fund

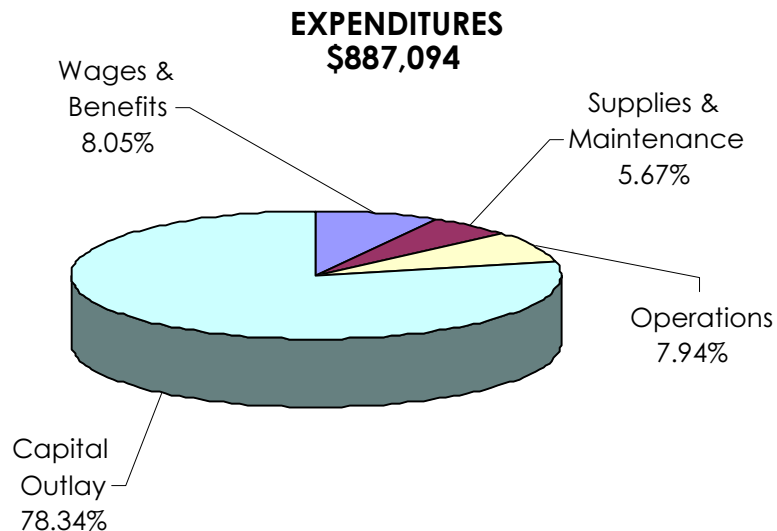
The Economic Development Corporation is committed to the promotion and retention of high quality development in all parts of the City and to an ongoing improvement in the quality of life for its citizens. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible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

### **Major Revenue Summary:**

**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District and .50% to the Economic Development Corporation. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2007-08, the Economic Development Sales Tax Fund expects to receive \$547,470 in sales and use tax revenue. This amount represents a 5% increase over the current year estimate.

### **Major Expenditure Summary:**

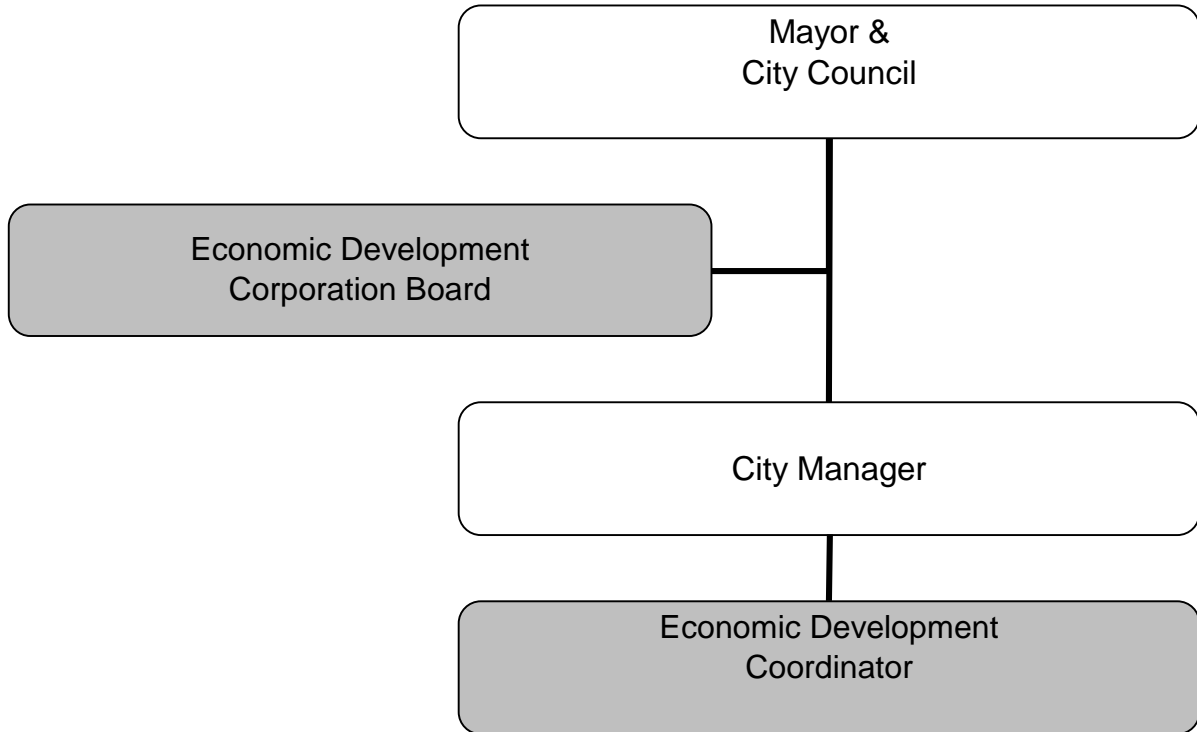
The Economic Development budget includes funds for a Business Retention and Expansion Program, a Community Grant Program and to establish a project contingency fund.







## Economic Development Corporation Organizational Chart



**ADMINISTRATIVE  
ECONOMIC DEVELOPMENT CORPORATION**

**DEPARTMENT MISSION**

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The mission of the City of Corinth's Economic Development Corporation is to continually expand our property and sales tax base, encourage creation of jobs, promote tourism, improve the quality of life, and facilitate a self-sustaining economy for the City by attracting, assisting, and retaining a diversified mix of businesses, public/private partnerships, and infrastructure improvements as well as investing in our own community needs to foster growth and encourage tourism trade.

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Awarded incentive for Comfort Inn & Suites hotel project
- Established project incentive guidelines
- Marketed the Lake Cities at ICSC - Texas
- Registered for prospects leads from Texas Governor's office
- Launched new CEDC website
- Established relationships with SBDC, Greater Dallas Chamber, Lake Cities Chamber, Lake Cities Allies, DFW Allies and the DFW Marketing Team

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

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- Launch Business Retention & Expansion Initiative
- Launch Community Grant program
- Partner with Parks Department to sponsor a tourism event
- Establish tax phase-in policy/guidelines
- Facilitated Round table/breakfast for business & property owner feedback

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Business Retention visits	n/a	n/a	24	100
• Small business development	n/a	n/a	3	12

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Prospect Contacts	n/a	n/a	50	60

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

**ADMINISTRATIVE  
ECONOMIC DEVELOPMENT CORPORATION**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 496,998	\$ 474,000	\$ 521,400	\$ 547,470
Interest Income	48,266	45,000	53,546	58,800
Transfer In	64,189	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 609,453	\$ 519,000	\$ 574,946	\$ 606,270
Use of Fund Balance	-	-	-	280,824
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 609,453	\$ 519,000	\$ 574,946	\$ 887,094

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ 165,797	\$ 59,486	\$ 67,491	\$ 71,373
Supplies & Maintenance	44,853	96,000	34,600	50,300
Operations	29,001	30,700	25,950	70,415
Capital Outlay	-	300,000	-	695,006
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 239,651	\$ 486,186	\$ 128,041	\$ 887,094

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	1.00	1.00	1.00	1.00
Executive	1.00	1.00	-	1.00
Sworn Officers	-	-	-	-
Temporary/Seasonal	-	-	-	-
<b>TOTAL PERSONNEL</b>	<hr/>	<hr/>	<hr/>	<hr/>
	2.00	2.00	1.00	2.00

**MAJOR BUDGET CHANGES**

The budget includes funds for a Business Retention and Expansion Program (\$225,100), a Community Grant Program (\$204,800) and to establish a project contingency fund (\$200,000).

There are 2 staff positions designated for the Economic Development department, only 1FTE is currently funded.

The budget was approved by the Corinth Economic Development Corporation Board on July 2, 2007.





# Street Maintenance Sales Tax Fund

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

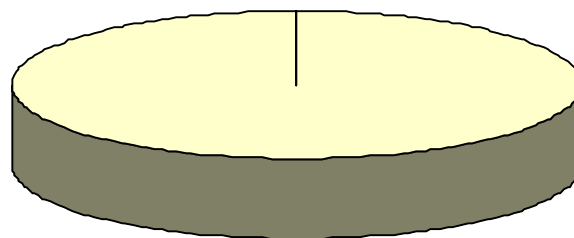
### **Major Revenue Summary:**

*Sales Tax:* The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2007-08, the Street Maintenance Sales Tax Fund expects to receive \$287,000 in sales and use tax revenue. This amount represents a 5% increase over the current year estimate.

### **Major Expenditure Summary:**

Fund Expenditures are in accordance with the Street Departments Five Year Maintenance Plan for the repair of City streets.

### **EXPENDITURES \$415,000**



□ Operations  
100%

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

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2006-07**

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- Re-paving of South Tower Ridge Road and Dobbs along the frontage of North Brook Subdivision.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2007-08**

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- Fog Seal Corinth Shores.
- Collect resident complaints, compare with our preventative maintenance program and prioritize where the funds will best be utilized.

<b>WORKLOAD MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• Lane miles of concrete streets	71	n/a	73	77
• Lane miles of asphalt streets	20	n/a	20	16

<b>PRODUCTIVITY MEASURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
• PCI of Total Infrastructure*	85	n/a	85	85
• PCI of Concrete*	94	n/a	94	90
• PCI of Asphalt*	60	n/a	60	68

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

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

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

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 248,508	\$ 237,000	\$ 273,000	\$ 287,000
Use of Fund Balance	-	-	-	128,000
	<u>\$ 248,508</u>	<u>\$ 237,000</u>	<u>\$ 273,000</u>	<u>\$ 415,000</u>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -
Supplies & Maintenance	-	-	-	-
Operations	143,737	205,000	205,000	415,000
Capital Outlay	-	-	-	-
	<u>\$ 143,737</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>	<u>\$ 415,000</u>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Temporary/Seasonal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Major Budget Changes**

The budget reflects operating expenditures to repair streets in accordance with the Street Department Five Year Maintenance Plan.







# Crime Control & Prevention District Sales Tax Fund

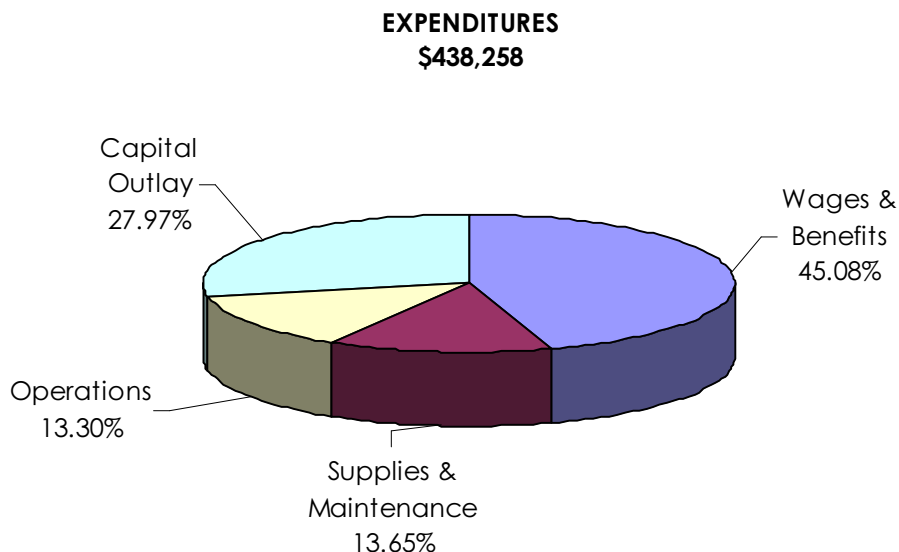
The Corinth Police Department is dedicated to a standard of excellence in promoting and maintaining a safe and peaceful community. The Crime Control & Prevention District is a special sales tax levied for crime control and prevention within the City that allows the City to provide the citizens with professional,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

### Major Revenue Summary:

**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .50% to the Economic Development Corporation and .25% to the Crime Control & Prevention District. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2007-08, the Crime Control & Prevention District Tax Fund expects to receive \$223,500 in sales and use tax revenue. This amount represents a 5% increase over the current year estimate.

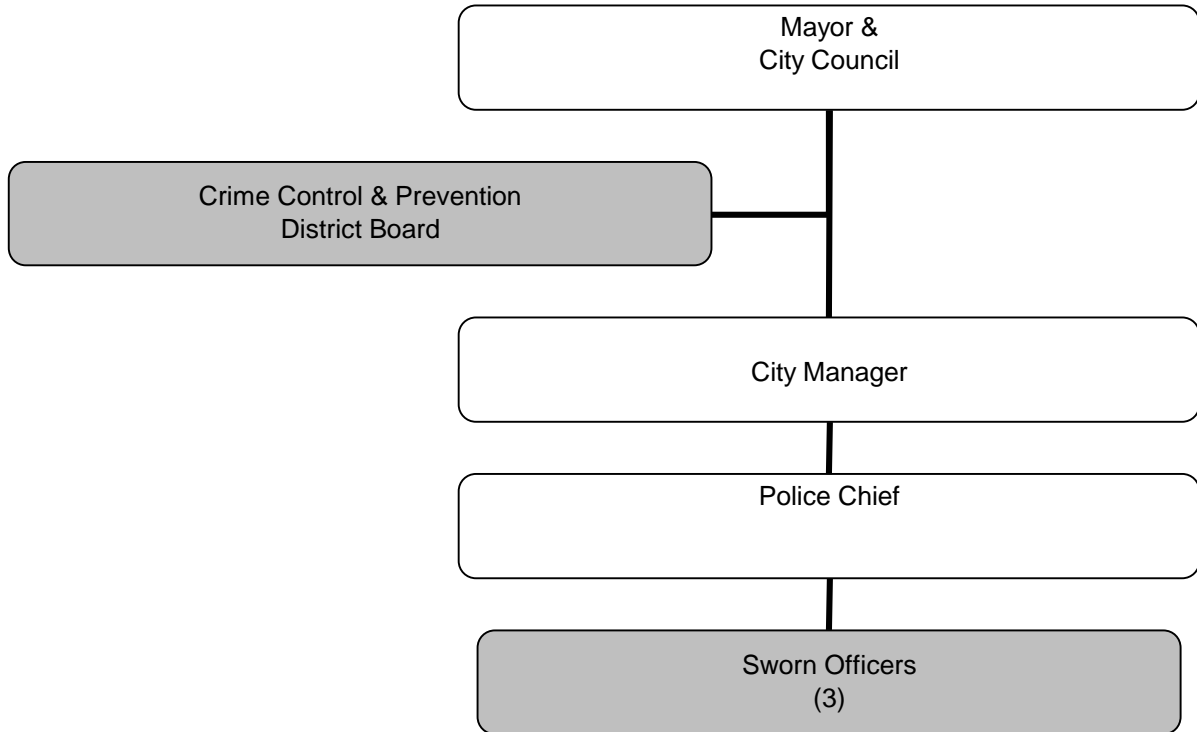
### Major Expenditure Summary:

The Crime Control & Prevention budget includes a transfer to the City for 55% of the salary & benefits for the Emergency Coordinator position. The budget also includes the addition of 3 Full-Time Police Officers, 4 Police Units, and funding for the Denton County Child Advocacy Center.





# Crime Control & Prevention District Organizational Chart



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

**PUBLIC SAFETY  
CRIME CONTROL & PREVENTION DISTRICT**

<b>RESOURCES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Sales Tax	\$ 193,375	\$ 180,000	\$ 212,713	\$ 223,500
Interest Income	2,345	-	7,843	7,500
	<u>\$ 195,720</u>	<u>\$ 180,000</u>	<u>\$ 220,556</u>	<u>\$ 231,000</u>
Use of Fund Balance	-	-	-	207,258
	<u>\$ 195,720</u>	<u>\$ 180,000</u>	<u>\$ 220,556</u>	<u>\$ 438,258</u>

<b>EXPENDITURES</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ 197,570
Supplies & Maintenance	23,382	53,710	53,710	59,810
Operations [1]	41,543	48,360	48,360	58,278
Capital Outlay	39,804	20,000	20,000	122,600
	<u>\$ 104,729</u>	<u>\$ 122,070</u>	<u>\$ 122,070</u>	<u>\$ 438,258</u>

<b>PERSONNEL Full Time Equivalents (FTE)</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>	<b>2006-07 ESTIMATE</b>	<b>2007-08 ADOPTED</b>
Service/Maintenance	-	-	-	-
Office/Clerical	-	-	-	-
Technical/Paraprofessional	-	-	-	-
Professional/Management	-	-	-	-
Executive	-	-	-	-
Sworn Officers	-	-	-	3.00
Temporary/Seasonal	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3.00</u>

**Major Budget Changes**

[1] The Operations budget includes a transfer to the City of Corinth for 55% of the salary & benefits for the Emergency Coordinator position.

The proposed budget includes the addition of 3 Full-Time Police Officers, 4 police units, and funding for the Denton County Child Advocacy Center (\$10,000).



# Capital Improvement Program

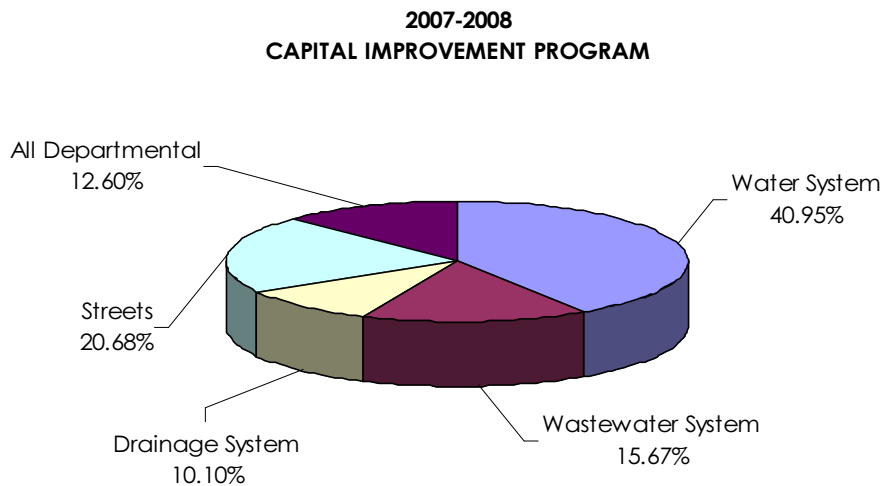
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The Capital Improvement Program (CIP) represents the City's five-year plan for development. The Capital Improvement Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements, the impact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

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

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

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







**CAPITAL IMPROVEMENT PROGRAM  
2007-2008**

Year	Div/Dept	Project Name	All						Total
			Utilities	Drainage	Streets	Departmental	Total		
FY 07-08	Water	20" Water Line & 1 Million Gallon (MG) Tank	5,223,000	-	-	-	-	5,223,000	
FY 07-08	Wastewater	SE Denton Basin Lift Station & Sanitary Sewer Imprv.	2,557,000	-	-	-	-	2,557,000	
FY 07-08	Water/Streets/Dr	Parkridge Street (FM 2181 to Meadowview)	1,096,000	290,000	1,928,000	-	-	3,314,000	
FY 07-08	Water/Streets/Dr	South Corinth Street (Lake Sharon to IH-35)	362,000	422,000	1,446,000	-	-	2,230,000	
FY 07-08	Drainage	IH-35 Upstream Drainage Improvements	-	937,000	-	-	-	937,000	
FY 07-08	Fire	Emergency Sirens	-	-	-	100,000	-	100,000	
FY 07-08	Planning	Comprehensive Plan	-	-	-	200,000	-	200,000	
FY 07-08	Planning	Subdivision & Zoning Ordinances Revision	-	-	-	150,000	-	150,000	
FY 07-08	Planning/Permit	Imaging Phase II (Planning & Development)	-	-	-	95,000	-	95,000	
FY 07-08	Technology	System Capacity Upgrades & Fiber Optics	-	-	-	217,000	-	217,000	
FY 07-08	Technology	Website Development	-	-	-	100,000	-	100,000	
FY 07-08	Parks	Parks Master Plan	-	-	-	40,000	-	40,000	
FY 07-08	Parks	Woods Center Expansion	-	-	-	675,000	-	675,000	
FY 07-08	Parks	Community Park Lightning Warning System	-	-	-	25,000	-	25,000	
FY 07-08	Parks	Security Lighting at Parks	-	-	-	45,000	-	45,000	
FY 07-09	Parks	City Hall Security	-	-	-	61,000	-	61,000	
FY 07-08	Parks	City Hall Improvements	-	-	-	355,000	-	355,000	
Total FY 07-08			\$ 9,238,000	\$ 1,649,000	\$ 3,374,000	\$ 2,063,000	\$ 16,324,000		

Capital Improvement Program  
Project Descriptions  
2007-08

**UTILITY & STREET PROJECTS**

• **20" Water Line and 1 Million Gallon (MG) Tank**

This project provides the additional elevated storage and fire flow supply demanded by the residential and commercial developments throughout the City. Additionally it will support the development of commercial properties in the IH 35 area. The 20" and 16" waterlines will be needed to fill the tank from the 20" and 24" lines being constructed along Lake Sharon Road.

• **Southeast Denton Basin Lift Station and Sanitary Sewer Improvements**

This project provides for the construction of a new lift station south of SH 2181, a 100' by 100' lot, an 8" force main and 10" sewer line to connect the area to the Westside Lift Station. The project will provide sanitary sewer service to the Scenic and Summit Ridge area.

• **Parkridge Street (FM 2181 to Meadowview)**

This project provides for the construction of a 41' wide concrete street section with curb, gutter and sidewalks. The project runs from SH 2181 north to the improved section of Parkridge Street in the Taylor Ridge Development and includes the associated drainage improvements.

• **South Corinth Street (Lake Sharon Road to IH 35)**

This project provides for the construction of a 50' wide concrete street section with curb, gutter and sidewalks. The project runs north from Meadows Oak Drive to the IH 35 overpass and includes the associated drainage.

• **IH 35 Upstream Drainage Improvements**

This project is intended to secure a regional detention pond site on the west side of IH 35. It also includes the design and construction of area improvements to alleviate drainage issues identified in the Storm Water Master Plan.

**ALL DEPARTMENTAL PROJECTS**

• **Emergency Sirens** – Installation of an outdoor warning system to complement and enhance the current Code Red Notification System. The system includes four outdoor warning sirens with two-way activation and computerized monitoring capability. The system is designed to alert citizens participating in outside activities of impending hazards.

• **Comprehensive Plan** – Development of the City's Comprehensive Plan to guide the remaining growth and development of the community.

• **Subdivision and Zoning Ordinances Revision** – Update and rewrite of all subdivision and zoning ordinances related to development to assure they are in line with the Comprehensive Plan.

• **Imaging Phase II** – Utilizing Laserfiche and the storage vault (server), documents will be scanned into electronic format which will allow consolidation and ease of access. Phase II consists of imaging permanent records retained by the Planning and Development Division including all permits. This process streamlines the records retention and retrieval process, allows for quicker and easier gathering of information requests and eliminates the need for additional physical storage rental.

Capital Improvement Program  
Project Descriptions  
2007-08

• **System Capacity Upgrades and Fiber Optics**

System Capacity Upgrade - The capacity upgrade includes the addition of larger hard drives and system memory providing increased storage of electronic records and greater access speed of stored information.

Wireless Fidelity (WI-FI) – Installation of a wireless fidelity (WI-FI) system, which provides communication between all field personnel and staff housed in City facilities including Public Safety, Public Works, and Parks and Recreation via a remote wireless connection.

Fiber Optics – Installation of a fiber optic cable to provide a high speed, secure network connection between City Hall and the Police Department. The installation will follow a planned directional bore for the 15" Lynchburg Sanitary Sewer project under the I-35E corridor.

• **Website Development** – Design and development of the City's website to allow more modern appearance including comprehensive up to date information and data as well as enhance interactive capability.

• **Parks Master Plan** – Develop a Park System Master Plan to be incorporated in the Comprehensive Plan.

• **Woods Center Expansion** – Renovation of the Woods Center facility adding 3,600 square feet for the expansion of community meeting space and the addition of a kitchen.

• **Community Park Lightning Warning System** – Installation of a Lightning Prediction and Warning System for the Community Park which will alert citizens of the potential danger before an actual lightning strike.

• **Security Lighting at Parks** – Installation of lights at all City parks to allow evening and night use. Security lights also act as a deterrent to potential vandalism of park equipment.

• **City Hall Security**

Facility Access System – Installation of an automated facility access system which will replace the current key entry system. This system will remove accessibility of facilities to separated employees without the requirement of having door locks "re-keyed". Employee access can also be monitored and restricted via programming within the system.

Security – Installation of glass dividers at counters for Municipal Court, Utility Billing, Permitting, and Code Enforcement to enhance employee security. Installation of a metal detector for use during Municipal Court sessions as well as other meetings with the potential of safety concerns.

• **City Hall Improvements**

City Hall Audio Visual / Council Chambers – Replace the antiquated sound system in the Council Chambers with an audio system which eliminates "feedback" during Council and other meetings. Provide technology with the capability to allow developers and staff to present visual information to Council and audience including Geographic Information System (GIS) and other presentation media.

Atrium – Provide large screen monitors in the Atrium area of City Hall to display updates and important schedules including Council meetings and agendas, as well as, community events sponsored by the Parks and Recreation and other departments.

Furniture – Replace tables and chairs in Council Chambers and Council Worksession Room.

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

**FIVE YEAR  
CAPITAL IMPROVEMENT PROGRAM  
2008-2012**

	2007-08	2008-09	2009-10	2010-11	2011-12	TOTAL
<b>WATER SYSTEM IMPROVEMENTS</b>						
20" Waterline & 1MG Tank	5,223,000	-	-	-	-	5,223,000
Parkridge St Waterline (FM 2181 to Meadowview)	1,096,000	-	-	-	-	1,096,000
S Corinth St Waterline (Lake Sharon to IH-35)	362,000	-	-	-	-	362,000
12" Waterline Parkridge (FM 2181 to Scenic)	-	522,000	-	-	-	522,000
Expand Lake Sharon Pump Station & 1MG Tank	-	-	4,725,000	-	-	4,725,000
16" & 12" Waterline FM 2499 (Lake Sharon to Derby)	-	-	-	1,575,000	-	1,575,000
Dobbs Road Improvements	-	-	-	190,000	-	190,000
12" Waterline Shady Shores to Shady Rest	-	-	-	-	570,000	570,000
12" Waterline Connection (Lake Sharon to Church)	-	-	-	-	418,000	418,000
<b>Total Water System Improvements</b>	<b>\$ 6,681,000</b>	<b>\$ 522,000</b>	<b>\$ 4,725,000</b>	<b>\$ 1,765,000</b>	<b>\$ 988,000</b>	<b>\$ 14,681,000</b>
<b>WASTEWATER SYSTEM IMPROVEMENTS</b>						
SE Denton Basin Lift Station & Sanitary Sewer Impv	2,557,000	-	-	-	-	2,557,000
New .3 MGD Lift Station (Winston)	-	-	578,000	-	-	578,000
Kensington Estates Lift Station Expansion	-	-	-	2,100,000	-	2,100,000
New .3 MGD Lift Station (Southwest)	-	-	-	2,625,000	-	2,625,000
<b>Total Wastewater System Improvements</b>	<b>\$ 2,557,000</b>	<b>\$ -</b>	<b>\$ 578,000</b>	<b>\$ 4,725,000</b>	<b>\$ -</b>	<b>\$ 7,860,000</b>
<b>DRAINAGE SYSTEM IMPROVEMENTS</b>						
IH-35 Upstream Drainage Improvements	937,000	-	-	-	-	937,000
Parkridge Street (FM 2181 to Meadowview)	290,000	-	-	-	-	290,000
South Corinth Street (Lake Sharon to IH-35)	422,000	-	-	-	-	422,000
Lynchburg-Hillside Improvements	-	49,000	-	-	-	49,000
Cliff Oak/Tower Ridge Improvements	-	122,000	-	-	-	122,000
Manchester Way Improvements (Bryant to SD)	-	-	24,000	-	-	24,000
Dobbs Road Regional Detention Pond	-	-	1,140,000	-	-	1,140,000
IH-35 Regional Detention Pond	-	-	-	2,727,000	-	2,727,000
Red Oak Drive Improvements	-	-	-	73,000	-	73,000
Dobbs Road Improvements	-	-	-	372,000	-	372,000
<b>Total Drainage System Improvements</b>	<b>\$ 1,649,000</b>	<b>\$ 171,000</b>	<b>\$ 1,164,000</b>	<b>\$ 3,172,000</b>	<b>\$ -</b>	<b>\$ 6,156,000</b>

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

**FIVE YEAR  
CAPITAL IMPROVEMENT PROGRAM  
2008-2012**

	2007-08	2008-09	2009-10	2010-11	2011-12	TOTAL
<b>STREET IMPROVEMENTS</b>						
Parkridge Street (FM 2181 to Meadowview)	1,928,000	-	-	-	-	1,928,000
South Corinth Street (Lake Sharon to IH-35)	1,446,000	-	-	-	-	1,446,000
Street Improvements	-	1,000,000	1,000,000	-	1,000,000	3,000,000
Dobbs Road Improvements	-	-	-	2,142,000	-	2,142,000
<b>Total Street Improvements</b>	<b>\$ 3,374,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,142,000</b>	<b>\$ 1,000,000</b>	<b>\$ 8,516,000</b>
<b>ALL DEPARTMENTAL PROJECTS</b>						
Emergency Sirens	100,000	-	-	-	-	100,000
Comprehensive Plan	200,000	-	-	-	-	200,000
Subdivision & Zoning Ordinances Revision	150,000	-	-	-	-	150,000
Imaging Phase II (Planning & Permitting)	95,000	-	-	-	-	95,000
System Capacity Upgrades & Fiber Optics	217,000	-	-	-	-	217,000
Website Development	100,000	-	-	-	-	100,000
Parks Master Plan	40,000	-	-	-	-	40,000
Woods Center Expansion	675,000	-	-	-	-	675,000
Community Park Lightning Warning System	25,000	-	-	-	-	25,000
Security Lighting at Parks	45,000	-	-	-	-	45,000
City Hall Security	61,000	-	-	-	-	61,000
City Hall Improvements	355,000	-	-	-	-	355,000
Meadowview Park Pond Reconstruction	-	150,000	-	-	-	150,000
Community Park Phase III	-	1,085,000	-	-	-	1,085,000
Woods Center Furniture & Equipment	-	35,000	-	-	-	35,000
Public Safety Vehicle Video Cameras & Dispatch	-	200,000	-	-	-	200,000
Technological System Upgrades	-	125,000	140,000	100,000	150,000	515,000
Emergency Management Training Room	-	-	85,000	-	-	85,000
Public Safety Records & Communication Mgmt	-	-	-	170,000	-	170,000
Development Plan Update to Buildout	-	-	-	100,000	-	100,000
Imaging Phase III (Public Safety & Utility Billing)	-	-	-	50,000	-	50,000
City Facilities	-	-	-	-	350,000	350,000
<b>Total All Departmental Projects</b>	<b>\$ 2,063,000</b>	<b>\$ 1,595,000</b>	<b>\$ 225,000</b>	<b>\$ 420,000</b>	<b>\$ 500,000</b>	<b>\$ 4,803,000</b>
<b>Total Capital Improvement Program</b>	<b>\$ 16,324,000</b>	<b>\$ 3,288,000</b>	<b>\$ 7,692,000</b>	<b>\$ 12,224,000</b>	<b>\$ 2,488,000</b>	<b>\$ 42,016,000</b>







**MISCELLANEOUS STATISTICAL DATA**

<b>General City Information:</b>	
Form of Government	Council-Manager
Date of Incorporation	September 19, 1960
Adoption of amended City Charter	May 6, 1999
Number of Employees (excluding Lake Cities Fire Personnel )	125
Area in Square Miles	7.80
Population (NCTCOG estimate)	19,450

<b>Recreation:</b>	
Number of Parks	14
Number of Recreation Centers	2
Park Acreage	182.31
Sports Fields	13
Trails (miles)	12

<b>Fire Protection:</b>	
Number of Stations	2
Number of Certified Firefighters	29

<b>Police Protection:</b>	
Number of Stations	2
Number of Sworn Officers	27

<b>Municipal Water Department:</b>	
Number of Customers	6,665
Average Monthly Residential Consumption	6,600 gallons
Miles of water mains	103 miles

<b>Municipal Wastewater Department:</b>	
Number of Customers	6,418
Miles of Wastewater Main	95 miles

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

**TOP TAXPAYERS  
FY 2007-08**

Taxpayer Name	Total Market Value*	Total Assessed Value*
TXU Electric Delivery Co	\$ 22,241,710	\$ 22,241,710
Denton County Electric Coop	11,048,975	11,048,975
Upsilon Corp	9,015,467	9,015,467
Tower Ridge Corinth I, LTD	7,694,857	7,694,857
Utter Properties LLC	6,867,584	6,867,584
Kensington Square LP PS	6,807,337	6,807,337
Utter, Bill	6,231,001	6,231,001
CMC Land Inc	4,940,728	4,940,728
Corinth Flex Holdings LP	4,755,114	4,755,114
Corinth Autumn Oaks LP	4,716,993	4,716,993
Pinnell Square LP	4,470,143	4,470,143
ABS TX Investor LP	3,710,934	3,710,934
Collin County Equipment LTD	3,561,055	3,561,055
WP Corith Holdings LLC Etal	3,504,411	3,504,411
Destiny Dallas LP P/S	3,426,453	3,426,453
RS/CS Realty LTD	3,423,579	3,423,579
Denton Harley-Davidson LP	3,396,399	3,396,399
Labinal-Corinth, Inc.	9,934,191	3,260,745
Williamson, Richard W & Tariq, Mohammad J	3,245,478	3,245,478
4984 Partners LTD	3,023,792	3,023,792

\*Values as of July 25, 2007

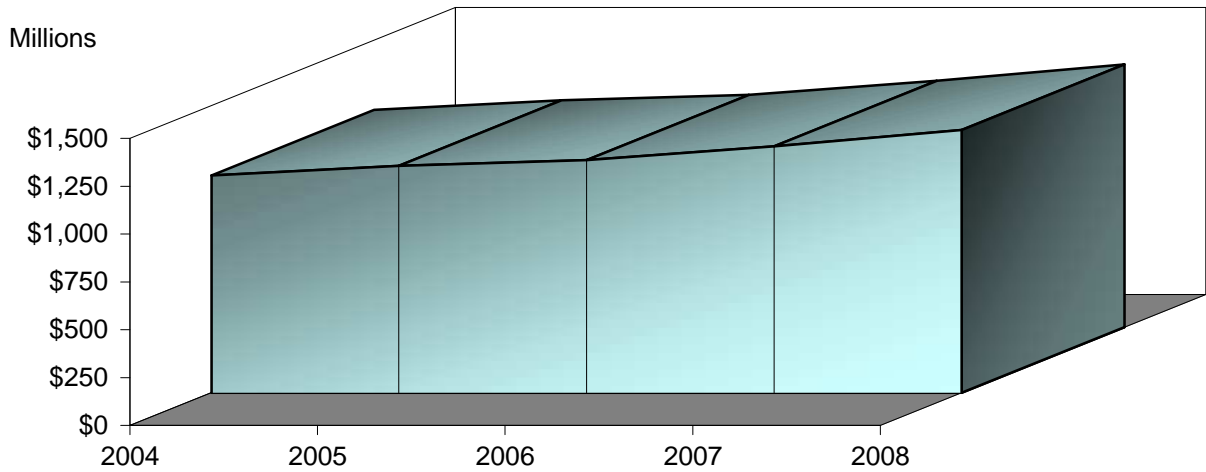
**MAJOR EMPLOYERS  
FY 2007-08**

Major Employers	Number of Employees
Labinal	600
CoServ	300
North Central Texas College	200
City of Corinth (excluding Lake Cities Fire Personnel)	125
Albertson's	115
Bill Utter Ford	110
Grande Communications	100
Harley Davidson	50

**CERTIFIED PROPERTY VALUE  
FIVE YEAR HISTORY**

Fiscal Year	Certified Assessed Value	Tax Rate	Increase in Value*
2004	\$1,134,942,610	0.54975	7.71%
2005	\$1,186,228,350	0.56062	4.52%
2006	\$1,215,046,284	0.55698	2.43%
2007	\$1,287,406,176	0.55698	5.96%
2008	\$1,372,483,140	0.55698	6.61%

**Certified Assessed Values**



\* Increase in Assessed Value from prior year.

## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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



**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

