

**CITY OF CORINTH**  
**ANNUAL PROGRAM OF SERVICES**  
2012-13

**ADOPTED**

On  
September 20, 2012

**THE MAYOR AND CITY COUNCIL**

Paul Ruggiere, Mayor  
Joe Harrison, Mayor Pro Tem  
Jim Mayfield  
Lowell Johnson  
Bruce Hanson  
Randy Gibbons

Prepared By:

Jim Berzina  
Interim City Manager

Lee Ann Bunselmeyer  
Director of Finance

Chris Rodriguez  
Financial Services Manager

Requirement of H.B. 3195

This budget will raise more total property taxes than last year's budget by \$207,581 or 2.52%, and of that amount \$197,391 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, 2011**

*Linda C. Dawson Jeffrey R. Egan*

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, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

**2011-12  
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3300 CORINTH PARKWAY, CORINTH, TEXAS 76208 - (940) 498-3200 – FAX (940)-498-3232

**OFFICE OF THE CITY MANAGER**

September 20, 2012

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

I respectfully submit the FY 2012-13 Budget, beginning October 1, 2012 and ending September 30, 2013. The budget represents the City's financial plan and operations guide for the programs and services it will provide to the citizens of our community. As such, the budget process represents more than an exercise of balancing revenues and expenditures, but also an opportunity for the City to evaluate its services and plan for improvements in the years to come.

Because of the hard work, tough decisions, and structural reductions made by city officials and staff in previous years to deal with budget shortfalls we are able to propose a balanced budget for FY 2012-13 that maintains the City's fiscal integrity, addresses the City Council's priorities, maintains service levels and invests in our employees. A comprehensive summary of the FY 2012-13 Budget, which includes total resources of \$33,564,262 and expenditures of \$33,156,049 is provided in the Budget Overview. However, key elements of the budget include the following:

- ✓ Tax rate increase from \$0.59135 to the effective tax rate of \$0.60489 per \$100 of assessed valuation. Of this amount, \$0.46143 is provided for operations and maintenance and \$0.14346 is provided for debt service.
- ✓ Restructures the public safety step plan from 6 to 9 years. In realigning public safety employees on the new step plan, eligible personnel will receive an increase between 3% and 4.25%.
- ✓ The City's financial condition does not provide the necessary funding for compensation increases. Therefore, the budget includes a 3% cost of living lump sum for non-step eligible employees and uses fund balance savings from the current budget year.
- ✓ Restores the Emergency Management position in the Fire Department. The position was eliminated in the FY 2011-12 budget due to funding constraints.
- ✓ Restores two Police Officer positions. The positions were eliminated in the FY 2009-10 budget.
- ✓ Implements the second year of the FY 2011-13 Utility rate study that was adopted by the City Council in April 2011. The schedule does not include an increase in the base or volumetric rates to our Water and Wastewater customers.
- ✓ No base rate increases to our Storm Drainage customers.
- ✓ Replacement of city vehicles and equipment in various operating budgets.
- ✓ The capital improvement budget has been developed within the context of a five-year plan and does not include the issuance of long-term debt for projects in FY 2012-13.

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

Again, I am pleased to present the FY 2012-13 budget for the City of Corinth. Corinth is very fortunate to have a dedicated City Council and a competent and capable staff managing the affairs of the City government.

Sincerely,

Signature Redacted

Jim Berzina  
Interim City Manager



## FY 2012-13 Budget Overview

### MAJOR ISSUES – GENERAL FUND

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#### GENERAL FUND RESERVE LEVELS

The City of Corinth's adopted financial policy sets the General Fund unreserved fund balance at a minimum of 20% of budgeted expenditures. The reserve target balance has decreased from 33.32% in FY 2008-09 to 24.30% as anticipated in FY 2012-13. The decrease in fund balance is due to one-time capital expenditures in the FY 2012-13 budget.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2012, and the projected balance for the fiscal year ending September 30, 2013.

	As of 09/30/2009	As of 9/30/2010	As of 9/30/2011	Projected 9/30/2012	Proposed 9/30/2013
Unreserved Balances	\$4,441,582	\$3,968,290	\$4,769,222	\$5,223,652	\$3,629,776
Budgeted Expenditures	\$13,330,288	\$13,170,213	\$12,479,131	\$12,724,394	\$14,939,315
% of Total Expenditures	33.32%	30.13%	38.22%	41.05%	24.30%
Policy Goal %	20%	20%	20%	20%	20%

#### GENERAL FUND REVENUES

**Property Tax** – The largest revenue source in the General Fund is the ad valorem tax. The certified tax roll submitted by the Denton Central Appraisal District shows an overall increase of \$3,191,587 or .23% from the FY 2011-12 certified roll.

The Texas Constitution grants cities the right to levy, assess and collect ad valorem (property) taxes at a rate not to exceed \$2.50 per \$100 of assessed valuation. The City of Corinth's FY 2012-13 tax rate will increase to \$0.60489 per \$100 assessed valuation which is \$1.89 less than the state limit. The ad valorem tax rate is comprised of two components. The first is the operations and maintenance component that is used to calculate revenue for the City's General Fund operations. The second component is the debt portion that is used to calculate revenue to pay the City's general debt service obligations. The following table shows the historical trend of property values and tax rates:

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	As of 09/30/2009	As of 9/30/2010	As of 9/30/2011	Projected 9/30/2012	Proposed 9/30/2013
Certified Taxable Valuation	\$1,417,615,882	\$1,393,914,517	\$1,368,721,005	\$1,390,506,929	\$1,393,698,516
General Fund Tax Rate	.43852	0.43852	0.44946	0.44789	0.46143
Debt Service Tax Rate	.13846	0.13846	0.14346	0.14346	0.14346
Total Tax Rate	\$.57698	\$0.57698	\$0.59292	\$0.59135	\$0.60489

**Sales Tax** –The sales tax in Corinth is the second largest revenue source for the General Fund, and is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth General Fund, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District, and .50% to the Economic Development Corporation. For fiscal year 2012-13, the City of Corinth expects to receive \$1,097,239 in sales and use tax revenue. This amount represents an increase of 3.81% over FY2011-12 estimated revenues. As always, sales tax revenue is wholly dependent on the local economic conditions and can fluctuate.

**Franchise Fees** – Another large source of revenue in the General Fund is franchise fees. Typically assessed as a percentage of gross revenues, the purpose of the franchise fees is to provide compensation to the City in return for allowing utilities to access the City's right-of-way. The FY 2012-13 budget includes an anticipated \$968,915 or .45% decrease in franchise fees from various utilities operating in the City.

**Development Related Revenues** – The City experienced a significant increase in development fines & fees during FY 2010-11 demonstrating some signs that a recovery may be starting to occur. However, development slowed in FY 2011-12. The budget reflects a very conservative projection for the FY 2012-13 development related revenues with a total budget of \$259,650.

**Fire Service Revenues** – In 2008, Lake Dallas, Shady Shores, and Hickory Creek entered into a inter-local agreement with Corinth for fire services. In January 2012, the cities began negotiations to renew the five year inter-local agreement. The negotiated terms provide that future year's contributions will be increased by the Consumer Price Index (CPI) for the Dallas/Ft. Worth area for the previous year plus one percent, with a floor of 2% and cap of 5% and that all cities share in the costs associated with the replacement of vehicles and equipment. The budget incorporates the negotiated contributions from each of the cities. In total, the budget includes an anticipated collection of \$2,161,376 for fire related services.

**Interest Earnings** – In response to a slowing economy, the Federal Reserve has reduced interest rates over the past year. The lower rates coupled with the use of a portion of the General Fund balance reduced the amount of investable principal and the anticipated interest earnings for FY 2012-13. The budget reflects a \$5,000 decrease in estimated interest revenue. In total, the budget reflects anticipated interest earnings of \$45,200.

**WAGES AND BENEFITS**

**Health Insurance** – In April 2013 the City solicited bids for health insurance coverage. The renewal proposal from our current health provider was a 14.2% increase in health costs. However, final negotiations netted a 10.87% or \$132,017 increase from our current plan for the City. The 2012-13 budget also incorporates lowering the city contribution on dependent health insurance coverage. The new structure of the plan increases insurance costs for employees by an average of \$40.76 per month.

**Public Safety** – Beginning in FY 2005-06, Council approved a three year plan for Corinth's Police Officers and Firefighters. This plan included an average annual increase of 9% per year as well as shifting the Police Step Plan from 15 to 7 years in order to align it with the Fire Step Plan. The three year plan was completed in FY 2007-08. The FY 2008-09 budget included a 2% cost of living adjustment and step increases for those that qualified. The FY 2009-10, FY 2010-11, and FY 2011-12 budget did not include step increases for qualified public safety personnel due to economic constraints. The FY 2012-13 budget restructures the public safety step plan from 6 to 9 years. In realigning employees on the step plan, eligible personnel will receive an increase between 3% and 4.25% in FY 2012-13.

**Compensation** - The City's financial condition does not provide the necessary funding for compensation increases. In order to allow a 3% cost of living lump sum for non-step eligible employees, the FY 2012-13 budget incorporates using fund balance savings from the current budget year.

**COMMUNITY SUPPORT**

The City continues to support various community programs. The total funding of \$201,559 is a 1.4% decrease from the FY 2011-12 funding levels. The following table shows the historical and the funding levels for FY 2012-13:

	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-2011	PROJECTED 2011-12	PROPOSED 2012-13
Lake Cities Library	96,892	96,892	91,082	95,000	98,000
HOA Water Contracts	105,950	105,950	105,950	106,016	99,159
Lake Cities Chamber	400	400	400	400	400
Demand Transit	19,177	86,016	10,666	0	0
Lake Cities Fireworks	2,500	3,000	3,000	3,000	4,000
	<b>\$224,919</b>	<b>\$292,258</b>	<b>\$211,098</b>	<b>\$204,416</b>	<b>\$201,559</b>

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**NEW PROGRAM FUNDING**

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

Dept	Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Revenue Increase/Savings	Total Net Cost
Fire	Vehicle Replacement Transfer	-	-	41,650	41,650	-	41,650
Fire	Gear Storage Locker Replacement	-	5,208	-	5,208	-	5,208
Fire	Inspection Program	-	2,000	10,760	12,760	-	12,760
Fire	Restore Emergency Mgt Coordinator	1.00	-	90,597	90,597	-	90,597
Fire	Maintenance Storage Building	-	125,000	-	125,000	-	125,000
Parks	Chemicals	-	-	15,000	15,000	-	15,000
Parks	Repave Community Parking Lots	-	50,000	-	50,000	-	50,000
HR	Random DOT Drug & Alcohol Testing	-	-	2,150	2,150	-	2,150
HR	Classification Study	-	60,000	-	60,000	-	60,000
Police	Police Officers	2.00	-	145,000	145,000	-	145,000
Police	L-3 Server (Police video storage)	-	18,204	-	18,204	-	18,204
Police	Replace Patrol Unit Vehicle	-	49,530	-	49,530	-	49,530
Police	2 Electronic Message Boards	-	30,000	-	30,000	-	30,000
Rec	16 Passenger Van	-	23,000	-	23,000	4,000	19,000
Rec	Digital Light Timers (Baseball fields)	-	11,170	-	11,170	-	11,170
NonDept	Transfer to General Fund CIP	-	1,000,000	-	1,000,000	-	1,000,000
Total General Fund		3.00	1,374,112	305,157	1,679,269	4,000	1,675,269

**UNMET NEEDS**

While the FY 2012-13 budget provides the funding to continue our basic services, there have been many identified needs that remain unmet and are not included in the budget. The following table identifies some additional needs necessary to continue services at a desired level, while others reflect the costs for new or enhanced services or programs.

**Fiscal Year 2012-2013**

**Summary of Unmet Operating Needs**

Dept	Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Revenue Increase/Savings	Total Net Cost
Police	Police Officers	2.00	33,080	156,044	189,124	-	189,124
Police	Police Clerk	1.00	9,350	47,411	56,761	-	56,761
Police	Part-time Evidence Clerk	0.50	9,350	15,710	25,060	-	25,060
Police	Building Feasibility Study	-	50,000	-	50,000	-	50,000
Fire	Fence Training Field	-	24,000	-	24,000	-	24,000
HR	Driver's License Check	-	-	6,200	6,200	-	6,200
Total General Fund		3.50	125,780	225,365	351,145	-	351,145

**MAJOR ISSUES – DEBT SERVICE FUND**

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

**Property Tax** – Current tax revenues proposed to cover the debt service obligations are projected to be \$1,999,400. The total tax rate is recommended to remain the same at \$0.14346 per \$100 valuation. Additional contributions into the debt service fund total \$208,287. This includes a transfer from CIP bond interest of \$162,544, the Utility Fund of \$42,947 and Storm Drainage Utility Fund for \$2,796 for their share of the technology services debt service on certificates which are budgeted in the Water/Wastewater Operating Fund.

Obligations to be paid out of the debt service fund total \$2,513,866 (including fees) leaving a projected fund balance of \$704,126. The following table shows the historical trend of debt service revenues, expenditures, and use of fund balance.

	As of 9/30/2009	As of 9/30/2010	As of 9/30/2011	Projected 9/30/2012	Proposed 9/30/2013
Beginning Fund Balance	\$1,130,120	\$754,085	\$792,241	\$1,288,068	\$1,010,305
Ad Valorem Taxes	1,957,088	1,925,360	1,973,015	\$1,994,821	\$1,999,400
Misc. Revenues	32,838	27,360	18,376	20,000	0
Interest Income	27,653	12,880	10,444	4,500	0
Transfers In	18,053	421,220	797,772	45,934	208,287
Debt Service	2,405,260	2,341,787	2,297,463	2,339,826	2,488,866
Agent Fees	6,407	6,877	6,317	3,192	25,000
Ending Fund Balance	<u>\$754,085</u>	<u>\$792,241</u>	<u>\$1,288,068</u>	<u>\$1,010,305</u>	<u>\$704,126</u>

In September 2007, the City issued bonds totaling \$24,020,000. Shortly thereafter, the country, state, and cities experience an economic downturn in the economy. The timing of the 2007 bond issue and the economic downturn proved very beneficial for the City. Originally only a handful of projects were slated for construction. Through careful planning and lower construction costs related to the economy, the City was able to maximize its available funds and were able to construct many large projects that were not part of the original plan. In September 2007 the City's total debt obligation reached \$56,437,743, which included principal and interest for all water, wastewater, drainage and general fund projects. The City has worked diligently in reducing the debt obligation and in five years has reduced the obligation by \$16,716,028, In September 2012, the City's total debt obligation will total \$39,721,715.

**MAJOR ISSUES – UTILITIES**

The Utility Fund is responsible for providing water and wastewater disposal services to the citizens of Corinth as well as accounting for the pass through costs of the City's garbage service contract. The City obtained the services of Water Resources Management, LP (WRM) to assist in the financial planning process. WRM performed an in-depth cost-of-service and rate design analysis in 2011 which resulted in the adoption of a three-year financial plan and corresponding rate structure for the City. The rate study determined that the city's residential water rate customers were slightly over-recovering the revenue requirements, whereby the City's current wastewater rates for all classes and commercial water rates were slightly under-recovering the revenue requirements. WRM recommended that the City adopt the rates to correct the above described over/under recovery among the water and wastewater utilities.

The FY 2012-13 budget implements the second year of the adopted three year rate structure for water and wastewater services as adopted by ordinance in April 2011. The City adopted a flat rate over the three year period, instead of a tiered rate. The rates are sufficient to allow the City to meet its projected revenue requirements over the combined three year period. The current rates allow the utility to recover total revenues of approximately \$12,949,386, which will meet the total budgeted expenditures of approximately \$12,949,386. The budget also includes the use of fund balance in the amount of \$1,320,000 for capital improvement projects.

**Water Rates**

Utility rates consist of a base rate and a volumetric rate. The base rate is the minimum bill that a residential customer would receive. There are no proposed changes to the base rate. The volumetric rate is the amount charged to a customer per thousand gallons used. Adopted rates to the volumetric rates for both water & wastewater are presented below. The FY 2012-13 budget reflects the rates, as outlined in Figures 1 – 3.

Figure 1: Proposed Minimum Bill

	<b>2012</b>	<b>Adopted 2013</b>
5/8"	\$ 23.27	\$ 23.27
3/4"	\$ 32.25	\$ 32.25
1"	\$ 32.25	\$ 32.25
1 1/2"	\$ 65.15	\$ 65.15
2"	\$ 100.70	\$ 100.70
3"	\$ 210.25	\$ 210.25
4"	\$ 330.10	\$ 330.10
6"	\$ 660.95	\$ 660.95
8"	\$ 1,055.85	\$ 1,055.85
10"	\$ 1,510.65	\$ 1,510.65

Figure 2: Proposed Residential Volumetric Rates

	<b>2012</b>	<b>Adopted 2013</b>
0-10,000 Gallons	\$ 2.77	\$ 2.77
10,001-25,000 Gallons	\$ 4.77	\$ 4.77
25,001-50,000 Gallons	\$ 6.77	\$ 6.77
50,001 and Up	\$ 8.77	\$ 8.77

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Figure 3: Proposed Commercial Volumetric Rates

	<b>2012</b>	<b>Adopted 2013</b>
0-10,000 Gallons	\$ 3.68	\$ 3.68
10,001-25,000 Gallons	\$ 4.68	\$ 4.68
25,001-50,000 Gallons	\$ 5.68	\$ 5.68
50,001 and Up	\$ 6.68	\$ 6.68

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

**Wastewater Rates**

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

Figure 4: Proposed Wastewater Rates

	<b>2012</b>	<b>Adopted 2013</b>
Minimum Bill	\$ 21.39	\$ 21.39
Volumetric Rate	\$ 5.60	\$ 5.60

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

**Utility Appropriable Fund Balance**

The City of Corinth's adopted financial policy sets the Utility unreserved fund balance at a minimum of 25% of budgeted expenditures. The reserve target balance has increased from 19.90% in FY 2008-09 to 25.64% as anticipated in FY 2012-13. The FY 2012-13 expenditures reflect a use of fund balance for one-time capital projects.

Below is a listing of the ending unreserved fund balances for the past three years, a projected balance for the fiscal year ending September 30, 2012, and the projected balance for the fiscal year ending September 30, 2013.

	As of 9/30/2009	As of 9/30/2010	As of 9/30/2011	Projected 9/30/2012	Proposed 9/30/2013
Unreserved Balances	\$2,006,121	\$2,429,581	\$4,023,386	\$4,640,439	\$3,320,440
Budgeted Expenditures	\$10,080,913	\$11,063,002	\$10,827,741	\$11,126,549	\$12,949,386
% of Total Expenditures	19.90%	21.96%	37.16%	41.71%	25.64%
Policy Goal %	25%	25%	25%	25%	25%

**COMPENSATION**

The City's financial condition does not provide the necessary funding for compensation increases. The FY 2012-13 Utility budget includes a 3% cost of living lump sum for city utility employees.

**NEW PROGRAM FUNDING**

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

Dept	Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Revenue Increase/Savings	Total Net Cost
Water	1.5MG Storage Tank	-	300,000	-	300,000	-	300,000
Water	12" Water Line - Shady Shores	-	570,000	-	570,000	-	570,000
Wastewater	30" Sanitary Sewer through Oakmont	-	450,000	-	450,000	-	450,000
	Total Utility Fund	-	1,320,000	-	1,320,000	-	1,320,000

**MAJOR ISSUES – STORM DRAINAGE FUND**

On September 2, 2004 the City Council created a Storm Water Utility in accordance with the Local Government Code. The creation included the adoption of Storm Drainage fees. The ordinance included an initial fee of \$3.00 per month with an increase of \$0.50 annually over 4 years. The FY 2008-09 budget incorporated the final increase to \$5.00 per month effective October 1, 2008. With the completion of several drainage capital projects and the reallocation of the 2007 bond payments to the drainage fund, it was determined that the revenue from the storm drainage fee was not sufficient to cover the estimated capital improvement costs on the bonds issued in 2007. Effective October 1, 2011, the drainage fee was increased to \$6.00 per month. The current rates allow the storm drainage fund to recover total revenues of approximately \$657,250, which will meet the total budgeted expenditures of approximately \$657,250.

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

In September 2004 the 1/4¢ Street Maintenance Sales Tax was passed, with collections beginning in January 2005. The sales tax was needed to augment the funding provided in the General Fund for the maintenance of city streets. The four year reauthorization of this dedicated sales tax was re-approved by voters in the May 12, 2012 election.

The budget projects the sales tax will generate \$274,309. This amount represents an increase of 4.78% over FY 2011-12 estimated revenues. The budgeted expenditures include \$100,000 for maintenance on various city streets.



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

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In September 2004 the Corinth Crime Control and Prevention District was established with the passage of 1/4¢ dedicated sales tax. The five year reauthorization of this dedicated sales tax was approved by voters in the May 9, 2009 election. On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District and took effect January 1, 2010. The change in state statute concerning the tax on residential gas and electric services required the governing body approval to become effective. The City opted out of the state statute change. The FY 2012-13 budget projects the sales tax will generate \$243,092. This amount represents an increase of 5% over FY 2011-12 estimated revenues. Additionally, budget includes \$19,232 use of fund balance. Budgeted expenditures include the retention of three Police Officers and \$9,308 for the lease of seven lap-top computers for patrol vehicles, and \$25,000 for the replacement of police admin vehicle.

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**MAJOR ISSUES – ECONOMIC DEVELOPMENT SALES TAX FUND**

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In November 2002 the 1/2¢ Economic Development Sales Tax was passed, with collections beginning in January 2005. The budget projects the sales tax will generate \$548,619. This amount represents a 4.78% increase from the FY 2011-12 estimated revenues. Additionally, the budget includes expenditures of \$1,207,208. The budget also includes a \$50,000 transfer to the Park Development Fund for miscellaneous park improvements, \$750,000 for a Parks matching grant, and a 3% cost of living lump sum for employees. The Economic Development Corporation Board of Directors approved the budget on July 9, 2012.

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**MAJOR ISSUES – SPECIAL REVENUE FUNDS**

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**Hotel Occupancy Tax Fund**– In March 2009 the Cities first hotel, the Comfort Inn and Suites, located at the corner of IH 35 and FM 2181 opened for business. The City's Hotel Occupancy Tax, which is levied at 7% of room rental rates, is estimated at \$35,000 for FY 2012-13. Expenditures are not included in the budget. As the fiscal year progresses the FY 2012-13 budget may be amended to allocate the expenditures in compliance with state law governing the use of hotel occupancy taxes.

**Child Safety Program Fund** - In April 2004, the Denton County Commissioners Court approved an order adopting the optional \$1.50 vehicle registration fee for child safety as authorized by Chapter 502.173 of the Transportation Code of the State of Texas. The Transportation Code specifies that Denton County must share this revenue with the municipalities in the County according to their population. Use of these funds is regulated by state statute (Local Gov't Code Ch. 106). Funds must first be used for school crossing guard services. Any remaining funds may be used for programs designed to enhance child safety, health, or nutrition, including child abuse intervention and prevention, and drug and alcohol abuse prevention. The FY 2012-13 budget includes funding of \$8,685 for two part time crossing guards and \$8,028 for Child Advocacy Center support.

**Municipal Court Security Fund** - The Municipal Court Security Fund was created by state statute (Code of Criminal Procedures 102.017). The Municipal Court Security Fee is a court cost of \$3.00 that is imposed on each case in which a defendant is convicted or placed on deferred disposition. The fund is restricted to provide security related services and improvements to buildings that house the Municipal Court. The FY 2012-13 budget projects revenues of \$12,000. Additionally, the budget includes a \$12,000 transfer to the General fund to reimburse personnel costs for the Court Bailiff as allowed under state statute.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**Municipal Court Technology Fund** - The Municipal Court Technology Fee was created by state statute (Code of Criminal Procedures Art.102.0171). The fund imposes a \$4.00 fee on each case in which a defendant is convicted in the Municipal Court or is placed on deferred disposition for an offense. The fund is restricted to provide technological enhancements for a Municipal Court. The FY 2012-13 budget includes revenues of \$18,000. Additionally, the budget includes \$15,000 to continue upgrading the Court technology that will allow the Court to streamline its operations.

**Police Confiscation Fund** - The Police Confiscation Fund was established to account for all money and property seized by the Corinth Police Department while involved in or used in the commission of certain types of drug and criminal activities. These funds are awarded by court order to the Police Department for law enforcement purposes. For FY 2012-13, budgeted expenditures of \$8,867 will be used for various operational expenditures as allowed by state statute.

**Park Development Fund** - The Park Development Fund was created in 2008 for all monetary contributions and payments to the City by developers in lieu of the dedication of actual park land. The fund also accounts for donations, contributions, & payments associated with various park programs. For FY 2012-13, budgeted revenues include a \$50,000 transfer from the Economic Development Corporation for miscellaneous improvements to the park system. No budgeted expenditures were included in the budget. However, as projects are identified, the FY 2012-13 budget may be amended to allocate the expenditures in compliance with the authorized use by the Economic Development Corporation and the City Council.

**Keep Corinth Beautiful Fund** - The Keep Corinth Beautiful fund was created in September 2008 to account for donations, contributions and payments associated with the Keep Corinth Beautiful program. This organization partners with the citizens of Corinth to beautify and preserve the community. The FY 2012-13 budget suspends the annual contribution from the general fund as there are adequate fund reserves to operate this program for this budget year.

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

General Fund - Due to funding challenges, allocations from departments have been suspended. The budget includes \$261,120 use of fund balance as a one-time resource to cover non-recurring costs. The budgeted expenditures include \$198,120 for the replacement of four Police Patrol Vehicles, \$25,000 for the replacement of a Park Maintenance truck, \$23,000 for the purchase of a 16 passenger van for Recreation, and \$15,000 for the purchase of a slope mower to be shared between Park Maintenance and Drainage.

Utility Fund - The FY 2012-13 budget includes a transfer of \$100,000 from the Utility Fund and \$24,317 from the Storm Drainage Fund. Additionally, the FY 2012-13 budget includes the transfer of \$150,000 from the Utility Fund for the Tap & Meter Replacement Program. The budgeted expenditures include \$118,000 for the purchase of an Emergency Generator with site connections and \$15,000 for the purchase of a slope mower to be shared between Park Maintenance and Drainage.

Fire Department - The Lake Cities Fire Department Vehicle Replacement fund was created in FY 2011-12. This fund was created to manage the purchase of the Lake Cities Fire Department vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Through an inter-local agreement with Lake Dallas, Hickory Creek, and Shady Shores the cities provide annual lease payments based on the number and types of

vehicles/equipment, the average life expectancy, and the projected replacement of the vehicles/equipment. Vehicles and equipment are then replaced on a schedule in order to maintain a safe fleet for public service for the Lake Cities area. The FY 2012-13 budget includes a transfer of \$41,650 from the General Fund and contributions from the participating cities of \$28,350. The budgeted expenditures include \$70,000 for the lease of a Fire pumper truck.

**Impact Fees-** Impact fees are paid by developers for construction of water, wastewater, Roadway, and Drainage Projects. Impact fees are restricted by law for use only on projects deemed necessary for development by an impact fee study which establishes fees appropriate to fund identified projects. The City must undertake an impact fee study update every five years to reevaluate the fees levied and adjust them as necessary. There are no allocations for the FY 2012-13 budget.

**MAJOR ISSUES – CAPITAL IMPROVEMENT PROGRAM**

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

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

Part of the Comprehensive Plan process involves a review and update of the City's water, wastewater, street and drainage impact fees. This review is required every five years and includes the revision of growth projections, changes in land use assumptions, and the scheduling of a five year Capital Improvement infrastructure program. The FY 2012-13 budget includes projects currently scheduled through FY 2016-17. As the impact fee update is completed some of the projects may shift and additional projects for the fifth year (2016-17) will be identified.

Due to the economic pressures and to reflect changing priorities, staff redeveloped the Comprehensive Plan. The plan does not include a debt issuance in FY 2012-13. Table 1 below summarizes the Five Year Capital Improvement Program.

Table 1: Five Year Capital Improvement Program

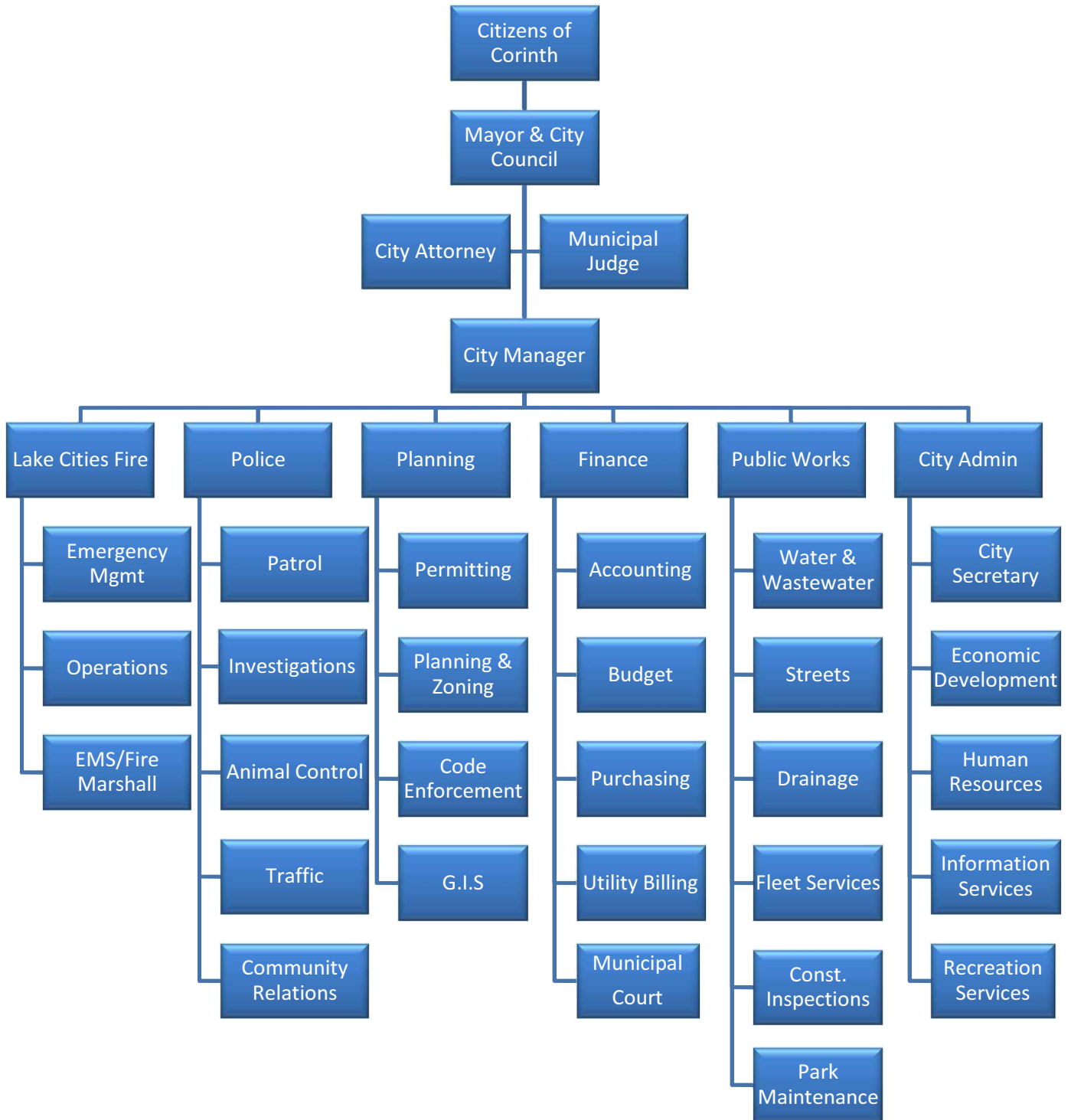
	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Water	\$570,000	\$-	\$-	\$-	\$-	\$570,000
Wastewater	\$450,000	-	1,600,000	-	-	2,050,000
Drainage	-	-	-	-	-	-
Fire	-	-	-	-	-	-
Streets	-	-	-	-	-	-
	<b>\$1,020,000</b>	<b>\$-</b>	<b>\$1,600,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,620,000</b>

The Utility Operating Fund includes a one-time expenditure from fund balance for FY 2012-13 capital projects. The budget does not include an issuance of debt.



# ORGANIZATIONAL CHART

As of October 1, 2012





**BUDGET CALENDAR  
2012-13**

February 9	Thursday	City Council Workshop – Budget Discussion(Financial Forecast) City Council Workshop – CIP
March 6	Tuesday	Budget Kick-Off
March 29	Thursday	Department Budgets & Estimates due to Budget Office
April 16-30		City Manager Budget Review
June 14	Thursday	City Council Workshop – Budget Discussion City Council Workshop – CIP Update
July 19	Thursday	Crime Control District – Public Hearing, Vote to approve Budget Regular City Council Meeting – CIP Adjustments
July 25	Wednesday	Certified Appraisal Roll due from DCAD
July 31	Tuesday	City Council Workshop – Overview of Proposed Budget & CIP. Submission of certified appraisal roll Submission of ad valorem effective and rollback tax rates to City Council Submission of certified ad valorem collection rate to City Council Proposed Budget/CIP submitted to City Council & City Secretary
August 2	Thursday	Regular City Council Meeting. Vote to propose tax rate (if over effective rate). Set Public Hearing for Aug. 18 and Sept. 1. <i>Publish Effective and Rollback tax rates, statement and schedules.</i>
August 9	Thursday	City Council Workshop - Budget Discussion. <i>Publish "Notice of Public Hearings on Tax Rate." (at least 7 days prior to public hearings). Publish "Notice of hearing on Budget" (at least 10 days prior to hearing).</i>
August 16	Thursday	Regular Council Meeting. First public hearing on tax rate.
Sept 6	Thursday	Regular City Council Meeting. Second public hearing on tax rate. <i>(Schedule and announce meeting to adopt tax rate 3-14 days from this date.)</i> Public hearing on budget.
Sept 13	Thursday	City Council Workshop – Budget Balancing (Final). <i>Publish "Notice of Vote on Tax Rate -(at least seven (7) days before meeting).</i>
Sept 20	Thursday	City Council adopts Annual Program of Services. City Council adopts 1 <sup>st</sup> year of Capital Improvement Program. City Council approves the 2012 tax roll. City Council adopts tax rate. <i>(must adopt tax rate before September 30 or 60 days after receiving certified appraisal roll, whichever is later and not more than fourteen (14) days from the second public hearing).</i>

## **PROFILE OF CORINTH**

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

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

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

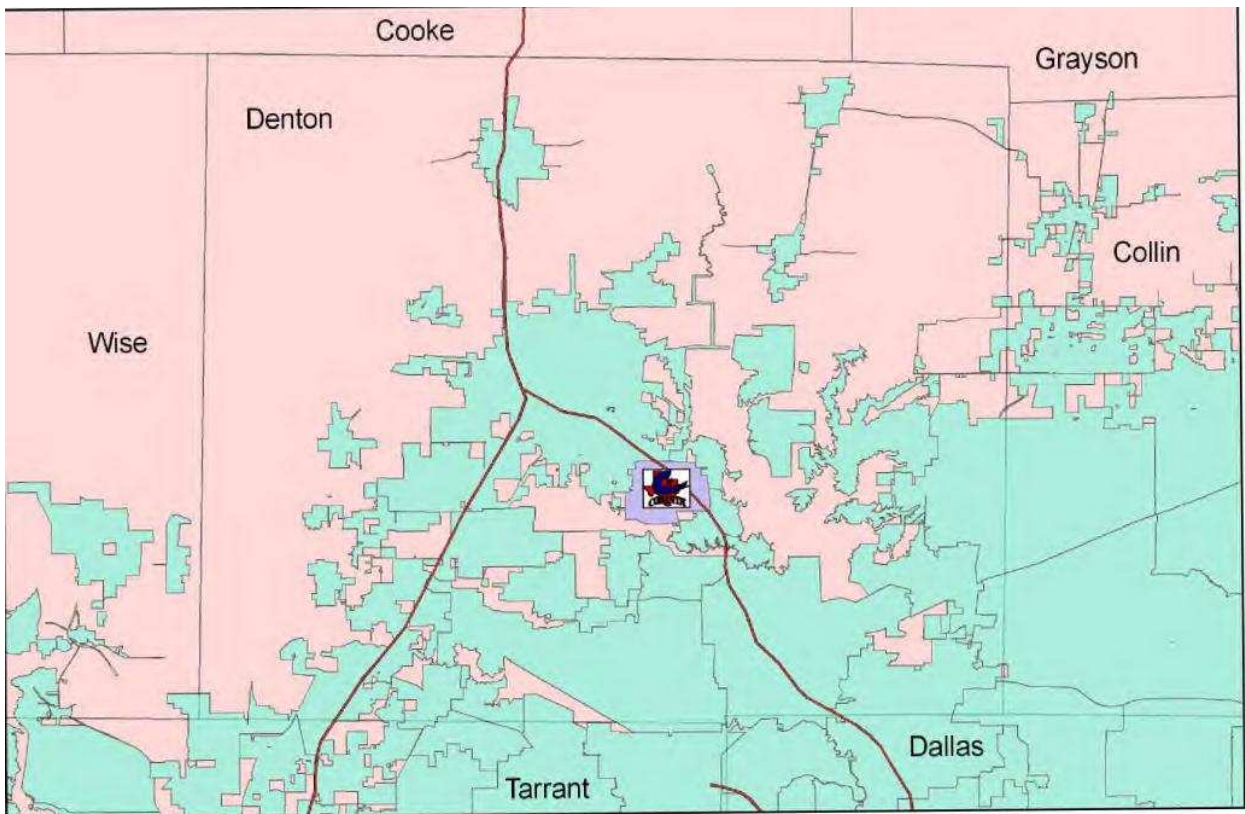
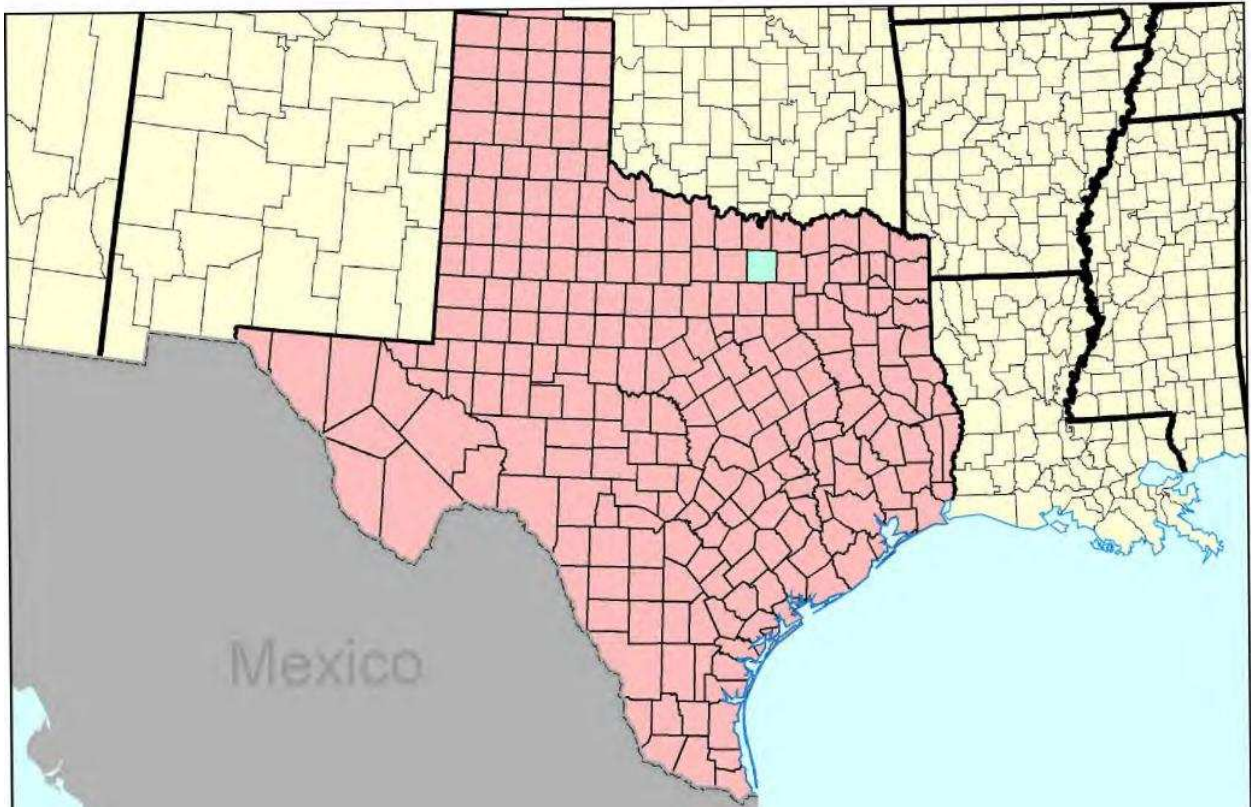
Corinth's location, straddling the I-35E corridor in Denton County, is ideal for both businesses and residents many of whom commute north to Denton or south to Lewisville or Dallas. Corinth maintains a small-town feel while having the advantages of nearby metro areas. Corinth offers an outstanding quality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

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

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



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**



## **READER'S GUIDE TO THE 2012–2013 ANNUAL PROGRAM OF SERVICES**

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

### **MAJOR BUDGET DOCUMENTS**

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

1. **Long Range Financial Forecast –**

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

2. **The Manager's Message –**

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

3. **The Proposed Budget -**

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

4. **The Adopted Budget -**

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

### **THE BUDGET PROCESS**

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

**1. Long Range Financial Forecast**

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

**2. Revenue Projection**

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

**3. Proposed Budget Analysis/Compilation**

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

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

**4. Proposed Budget Development**

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

**5. City Council Budget Study**

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

**6. Public Hearing/Budget Adoption**

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

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

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

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

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

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

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**FINANCIAL STRUCTURE**

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

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**BUDGETED FUNDS**

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

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

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

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

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

## **BUDGET BASIS**

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

## **ORGANIZATIONAL RELATIONSHIPS**

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

## **BUDGET ADMINISTRATION & DEVELOPMENT**

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

### **1. Budget Period**

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

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

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

B. Public Hearing on Budget. "The Council shall hold a public hearing on the budget and shall provide adequate public notice of such hearing, including publication of notice as required by State law. " (Charter Section 9.04)

C. Truth in Taxation. Budget development procedures will be in conformance with the State law outlined in the Truth in Taxation process. In the event of a tax increase, notices will be provided and two public hearings held in conformance to this State law.

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

### 3. **Revenue Polices**

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

## **INVESTMENT POLICY**

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

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

## **LONG TERM FINANCIAL PLAN**

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In accordance with the City's financial policies, the FY 2012-13 budget was developed in context of long-term financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. Plans have been developed for all the City's major operating funds. Each plan presents the fund over seven fiscal years: two previous years, the adopted "base year" budget and four projected years. There are several benefits to these plans. First, the plans give future Councils a valuable perspective when considering budgets within each plan's five-year horizon. Second, the plans impart a measure of discipline on staff.

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

- Property tax revenue is dependent on two variables; an appraised value and the tax rate. Overall property values this year increased 1.59%. The FY 2012-13 budget includes a property tax rate of \$0.60489 per \$100 appraised values. The General fund long-term plan assumes that for fiscal years 2013-17 property values increase from 0% to 1% starting in FY 2014-17.
- The Sales tax in Corinth is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts on a monthly, and in some case, a quarterly basis. Of the \$0.0825 tax, the State retains \$0.0625 and distributes \$0.01 to the City of Corinth, \$0.05 to the Economic Development Corporation, \$0.0025 to the Crime Control & Prevention District, and \$0.0025 to the Street Maintenance Sales Tax Fund. For the year ending September 30, 2013, the City of Corinth expects to receive \$1,097,239 in sales and use tax revenue. This amount represents a 9% increase over the FY 2011-12 budget. Sales tax is forecasted at 3% growth for FY 2013-17.
- In February 2007, the City began an active investment program in accordance with all applicable Texas statutes, the City's Investment Policy and any other approved, written administrative procedures. The City's investment portfolio is designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the City. Fiscal year 2012-13 assumes a decrease of \$5,000 in interest income. This amount represents a 1% decrease from the prior year budget due to the downturn in the economy. Investment income is estimated at 1% growth for FY 2013-17.
- All other revenues during the planning horizon are expected to increase 1% annually.
- The majority of the General Fund's expenditures are associated with employee compensation; 67% of the FY 2012-13 budget is allocated for wages and includes a 3% lump sum payment, and STEP increases for eligible public safety employees. There is no cost of living projected for future years, and no staffing increases. Health insurance is projected to increase by 15% for FY 2013-17.



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

<b>RESOURCES</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Utility Fund</b>	<b>Storm Drainage Fund</b>	<b>Economic Dev. Corp.</b>	<b>Street Maint. Fund</b>	<b>Crime Control</b>	<b>Special Revenue</b>	<b>TOTAL</b>
Ad Valorem Taxes	\$ 6,535,943	\$ 1,999,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,535,343
Sales Tax	1,107,951	-	-	-	548,619	274,309	243,092	-	2,173,971
Hotel Tax	-	-	-	-	-	-	-	35,000	35,000
Franchise Fees	968,915	-	-	-	-	-	-	-	968,915
Fees & Permits	302,100	-	297,000	655,000	-	-	-	-	1,254,100
Fines & Forfeitures	647,577	-	-	-	-	-	-	30,000	677,577
Fire Service Agreement	2,161,376	-	-	-	-	-	-	28,350	2,189,726
Recreation Fees	287,470	-	-	-	-	-	-	-	287,470
Chgs for Services	212,763	-	-	-	-	-	-	-	212,763
Interest Income	45,200	-	20,850	2,250	16,500	1,700	-	200	86,700
Grants	-	-	-	-	-	-	-	19,500	19,500
Miscellaneous	95,650	-	53,000	-	-	-	-	7,000	155,650
Transfers	980,495	208,287	155,820	-	-	-	-	438,497	1,783,099
Water Fees	-	-	6,035,916	-	-	-	-	-	6,035,916
Wastewater Fees	-	-	4,148,800	-	-	-	-	-	4,148,800
Garbage Fees	-	-	918,000	-	-	-	-	-	918,000
<b>TOTAL REVENUES</b>	<b>\$ 13,345,440</b>	<b>\$ 2,207,687</b>	<b>\$ 11,629,386</b>	<b>\$ 657,250</b>	<b>\$ 565,119</b>	<b>\$ 276,009</b>	<b>\$ 243,092</b>	<b>\$ 558,547</b>	<b>\$ 29,482,530</b>
Use of Fund Balance	1,593,875	306,179	1,320,000	-	642,089	-	19,232	200,357	4,081,732
<b>TOTAL RESOURCES</b>	<b>\$ 14,939,315</b>	<b>\$ 2,513,866</b>	<b>\$ 12,949,386</b>	<b>\$ 657,250</b>	<b>\$ 1,207,208</b>	<b>\$ 276,009</b>	<b>\$ 262,324</b>	<b>\$ 758,904</b>	<b>\$ 33,564,262</b>

<b>EXPENDITURES</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Utility Fund</b>	<b>Storm Drainage Fund</b>	<b>Economic Dev. Corp.</b>	<b>Street Maint. Fund</b>	<b>Crime Control</b>	<b>Special Revenue</b>	<b>TOTAL</b>
Wages & Benefits	\$ 10,100,909	\$ -	\$ 1,499,598	\$ 158,640	\$ 127,928	\$ -	\$ 228,016	\$ 8,685	\$ 12,123,776
Professional Fees	1,315,915	-	2,063,012	75,116	13,590	-	-	8,028	3,475,661
Maint. & Oper.	590,410	25,000	472,955	43,515	904,200	100,000	-	1,000	2,137,080
Supplies	473,233	-	127,623	11,266	3,500	-	9,308	17,867	642,797
Utilities/Comm	520,722	-	5,155,368	4,122	1,050	-	-	-	5,681,262
Vehicle & Fuel	358,671	-	92,460	23,056	-	-	-	-	474,187
Training	82,270	-	20,640	1,100	13,700	-	-	-	117,710
Capital Outlay	241,582	-	-	-	-	-	25,000	409,120	675,702
Transfers	1,255,603	-	2,396,344	133,368	143,240	-	-	12,000	3,940,555
Debt Service	-	2,488,866	1,121,386	207,067	-	-	-	70,000	3,887,319
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,939,315</b>	<b>\$ 2,513,866</b>	<b>\$ 12,949,386</b>	<b>\$ 657,250</b>	<b>\$ 1,207,208</b>	<b>\$ 100,000</b>	<b>\$ 262,324</b>	<b>\$ 526,700</b>	<b>\$ 33,156,049</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2012-13**

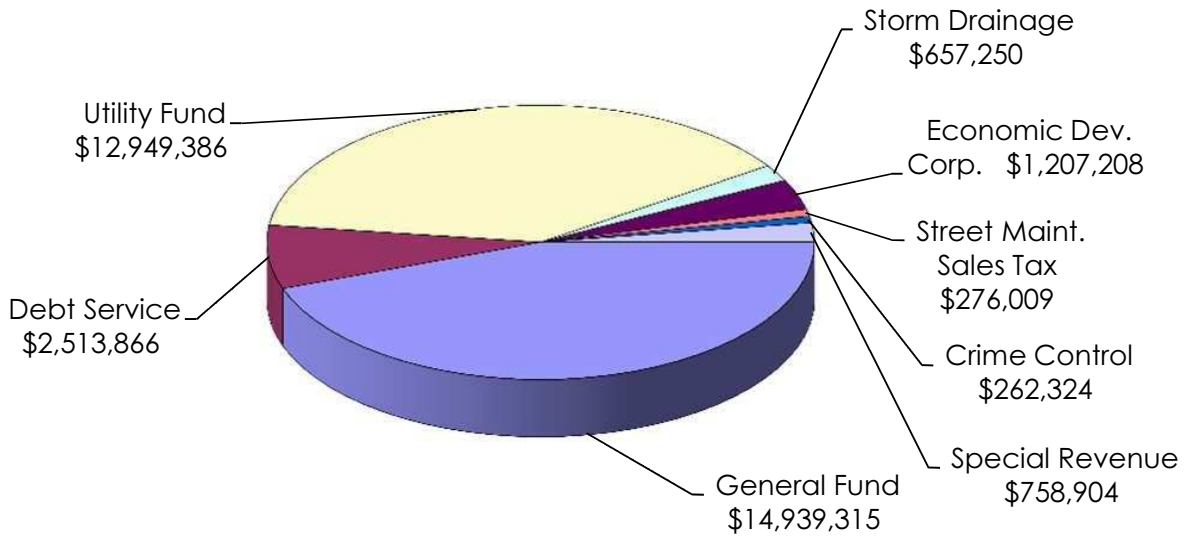
<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
General Fund	\$ 13,280,023	\$ 13,183,109	\$ 13,178,822	\$ 13,345,440	\$ -	\$ -	\$ 14,939,315
Debt Service	2,799,608	2,364,826	2,343,018	2,513,866	-	-	2,513,866
Utility Fund	12,381,847	11,761,993	11,743,602	11,629,386	-	-	12,949,386
Storm Drainage	627,037	664,100	655,250	657,250	-	-	657,250
Economic Dev. Corp.	542,452	1,239,011	538,293	1,207,208	-	-	1,207,208
Street Maint. Sales Tax	268,877	601,665	419,755	276,009	-	-	276,009
Crime Control	263,528	236,253	231,816	243,092	-	-	262,324
Special Revenue	713,436	617,917	656,462	497,784	-	261,120	758,904
<b>TOTAL RESOURCES</b>	<b>\$ 30,876,808</b>	<b>\$ 30,668,874</b>	<b>\$ 29,767,018</b>	<b>\$ 30,370,035</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ 33,564,262</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
General Fund	\$ 12,479,131	\$ 13,183,109	\$ 12,724,394	\$ 13,264,046	\$ (4,000)	\$ 1,679,269	\$ 14,939,315
Debt Service	2,303,780	2,364,826	2,343,018	2,513,866	-	-	2,513,866
Utility Fund	11,152,533	11,281,300	11,126,549	11,629,386	-	1,320,000	12,949,386
Storm Drainage	571,493	664,100	633,371	657,250	-	-	657,250
Economic Dev. Corp.	291,414	1,239,011	276,762	1,207,208	-	-	1,207,208
Street Maint. Sales Tax	92,978	601,665	419,755	100,000	-	-	100,000
Crime Control	263,528	236,253	217,305	237,324	-	25,000	262,324
Special Revenue	272,927	334,091	319,810	62,580	-	464,120	526,700
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,427,783</b>	<b>\$ 29,904,355</b>	<b>\$ 28,060,964</b>	<b>\$ 29,671,660</b>	<b>\$ (4,000)</b>	<b>\$ 3,488,389</b>	<b>\$ 33,156,049</b>

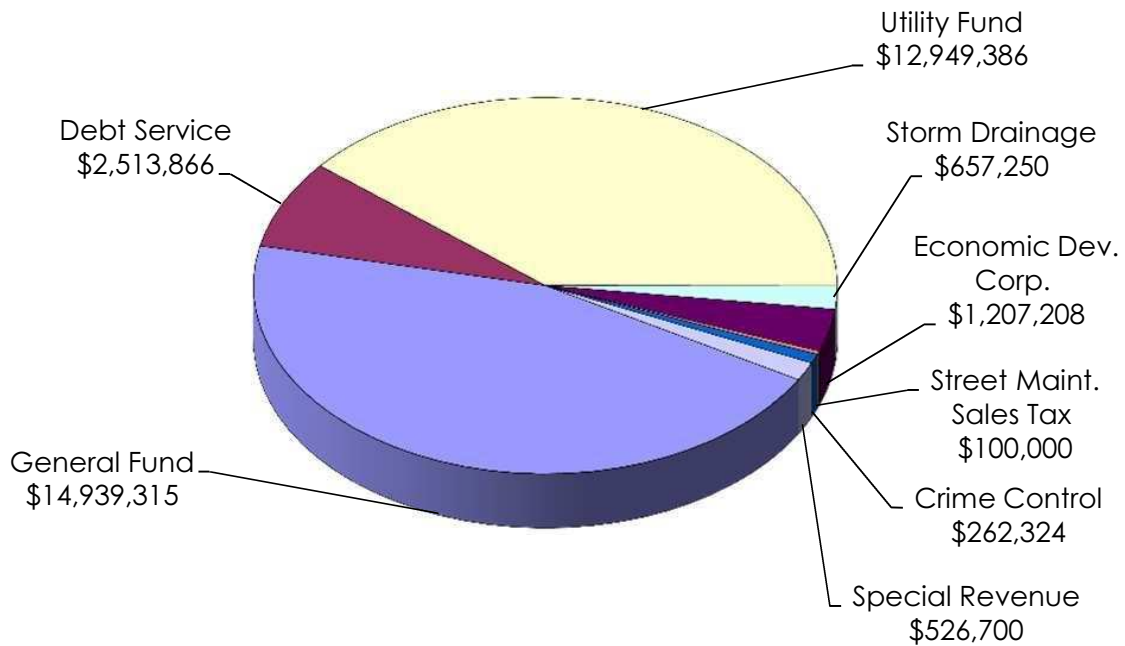
**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**BUDGET RESOURCE & EXPENDITURE SUMMARY  
2012-13**

**RESOURCES  
\$33,564,262**



**EXPENDITURES  
\$33,156,049**



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PROJECTED APPROPRIABLE  
FUND BALANCES  
2012-13**

<b>CATEGORY</b>	<b>APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>	<b>ESTIMATED REVENUES</b>	<b>ESTIMATED EXPENDITURES</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>
	<b>10-1-11</b>	<b>2011-12</b>	<b>2011-12</b>	<b>9-30-12</b>
General Fund	\$ 4,769,223	\$ 13,178,822	\$ 12,724,394	\$ 5,223,651
General Debt Service Fund <sup>[2]</sup>	1,288,069	2,065,255	2,343,018	1,010,306
Utility Fund	4,023,387	11,743,602	11,126,549	4,640,440
Storm Drainage Fund	538,635	655,250	633,371	560,514
Economic Development Fund	2,288,993	538,293	276,762	2,550,524
Street Maintenance Fund	1,017,037	263,996	419,755	861,278
Crime Control & Prevention District	109,659	231,816	217,305	124,170
	<b>\$ 14,035,003</b>	<b>\$ 28,677,034</b>	<b>\$ 27,741,154</b>	<b>\$ 14,970,883</b>

<b>CATEGORY</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>	<b>ADOPTED BUDGETED REVENUES</b>	<b>ADOPTED BUDGETED EXPENDITURES</b>	<b>PROJECTED APPROPRIABLE FUND BALANCE <sup>[1]</sup></b>
	<b>9-30-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>9-30-13</b>
General Fund	\$ 5,223,651	\$ 13,345,440	\$ 14,939,315	\$ 3,629,776
General Debt Service Fund <sup>[2]</sup>	1,010,306	2,207,687	2,513,866	704,127
Utility Fund	4,640,440	11,629,386	12,949,386	3,320,440
Storm Drainage Fund	560,514	657,250	657,250	560,514
Economic Development Fund	2,550,524	565,119	1,207,208	1,908,435
Street Maintenance Fund	861,278	276,009	100,000	1,037,287
Crime Control & Prevention District	124,170	243,092	262,324	104,938
	<b>\$ 14,970,883</b>	<b>\$ 28,923,983</b>	<b>\$ 32,629,349</b>	<b>\$ 11,265,517</b>

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

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**Staffing Summary  
2012-13**

<b>PERSONNEL Full Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Technology Services	2.50	3.00	3.00	3.00	-	-	3.00
Recreation Services	5.80	6.50	6.50	6.50	-	-	6.50
<b>Administrative Services</b>	<b>15.30</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>-</b>	<b>-</b>	<b>16.50</b>
Police <sup>(1)</sup>	28.00	29.50	29.50	29.50	-	2.00	31.50
Animal Control	1.50	-	-	-	-	-	-
Lake Cities Fire Department <sup>(2)</sup>	41.00	40.00	40.00	40.00	-	1.00	41.00
<b>Public Safety Services</b>	<b>70.50</b>	<b>69.50</b>	<b>69.50</b>	<b>69.50</b>	<b>-</b>	<b>3.00</b>	<b>72.50</b>
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Park Maintenance	12.00	11.00	11.00	11.00	-	-	11.00
<b>Public Works Services</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>-</b>	<b>20.00</b>
Planning	4.00	3.00	3.00	3.00	-	-	3.00
Community Development	5.00	5.00	5.00	5.00	-	-	5.00
<b>Planning &amp; Development</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>-</b>	<b>8.00</b>
Finance	6.50	6.50	6.50	6.50	-	-	6.50
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
<b>Finance Services</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>-</b>	<b>-</b>	<b>10.50</b>
<b>TOTAL GENERAL FUND</b>	<b>126.30</b>	<b>124.50</b>	<b>124.50</b>	<b>124.50</b>	<b>-</b>	<b>3.00</b>	<b>127.50</b>
<hr/>							
<b>PERSONNEL Full Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water/Wastewater	21.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL UTILITY FUND</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>
Storm Drainage Fund	3.00	3.00	3.00	3.00	-	-	3.00
Economic Dev. Corporation	2.00	2.00	2.00	2.00	-	-	2.00
Crime Control District Fund	3.00	3.00	3.00	3.00	-	-	3.00
Child Safety Program Fund	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL OTHER FUNDS</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>-</b>	<b>-</b>	<b>8.34</b>
<b>TOTAL ALL FUNDS</b>	<b>158.64</b>	<b>156.84</b>	<b>156.84</b>	<b>156.84</b>	<b>-</b>	<b>3.00</b>	<b>159.84</b>

<sup>(1)</sup> The 2012-13 budget includes the restoration of 2 police officers.

<sup>(2)</sup> The 2012-13 budget includes the restoration of the Fire Emergency Management position.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Ad Valorem Taxes	\$ 6,244,541	\$ 6,342,941	\$ 6,322,941	\$ 6,535,943	\$ -	\$ -	\$ 6,535,943
Sales Tax	1,067,987	1,017,042	1,067,374	1,107,951	-	-	1,107,951
Franchise Fees	1,083,787	973,315	964,935	968,915	-	-	968,915
Utility Fees	20,668	16,240	15,800	16,250	-	-	16,250
Fines & Forfeitures	607,135	621,200	585,878	647,577	-	-	647,577
Fees & Permits	514,832	248,500	263,400	259,650	-	-	259,650
Police Fees & Permits	26,299	25,100	25,100	26,200	-	-	26,200
Recreation Fees	159,991	278,916	250,052	287,470	-	-	287,470
Fire Services	2,277,955	2,160,017	2,229,517	2,161,376	-	-	2,161,376
Interest Income	63,077	50,200	45,200	45,200	-	-	45,200
Miscellaneous	42,566	94,841	85,877	95,650	-	-	95,650
Charges for Services	190,882	203,950	203,950	212,763	-	-	212,763
Transfers	980,303	998,767	1,118,798	980,495	-	-	980,495
<b>TOTAL REVENUES</b>	<b>\$ 13,280,023</b>	<b>\$ 13,031,029</b>	<b>\$ 13,178,822</b>	<b>\$ 13,345,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,345,440</b>
Use of Fund Balance	-	152,080	-	-	-	-	1,593,875
<b>TOTAL RESOURCES</b>	<b>\$ 13,280,023</b>	<b>\$ 13,183,109</b>	<b>\$ 13,178,822</b>	<b>\$ 13,345,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,939,315</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(2)</sup></b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 8,936,776	\$ 9,348,132	\$ 9,149,539	\$ 9,862,512	\$ -	\$ 238,397	\$ 10,100,909
Professional Fees	1,290,377	1,389,656	1,347,147	1,255,915	-	60,000	1,315,915
Maint. & Operations	467,794	647,932	553,818	592,260	(4,000)	2,150	590,410
Supplies	452,167	485,255	435,997	451,733	-	21,500	473,233
Utilities/Comm	537,699	546,033	524,492	519,762	-	960	520,722
Vehicle & Fuel	334,516	379,822	366,480	358,171	-	500	358,671
Training	51,320	96,337	93,750	82,270	-	-	82,270
Capital Outlay	124,933	128,921	100,150	-	-	241,582	241,582
Transfers	283,550	161,021	153,021	141,423	-	1,114,180	1,255,603
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,479,131</b>	<b>\$ 13,183,109</b>	<b>\$ 12,724,394</b>	<b>\$ 13,264,046</b>	<b>\$ (4,000)</b>	<b>\$ 1,679,269</b>	<b>\$ 14,939,315</b>

<b>PERSONNEL</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Admin. Services	15.30	16.50	16.50	16.50	-	-	16.50
Police Dept	29.50	29.50	29.50	29.50	-	2.00	31.50
Fire Dept	41.00	40.00	40.00	40.00	-	1.00	41.00
Public Works	21.00	20.00	20.00	20.00	-	-	20.00
Planning & Dev.	9.00	8.00	8.00	8.00	-	-	8.00
Finance	10.50	10.50	10.50	10.50	-	-	10.50
<b>TOTAL PERSONNEL</b>	<b>126.30</b>	<b>124.50</b>	<b>124.50</b>	<b>124.50</b>	<b>-</b>	<b>3.00</b>	<b>127.50</b>

<sup>(1)</sup> The 2011-12 budget includes budget amendments: \$8,000 for Police grant match, \$22,250 City Hall roof repair, \$17,000 for Parks Maintenance, \$115,320 for the Recreation Baseball program, and \$35,000 for baseball practice fields.

<sup>(2)</sup> The 2012-13 budget includes the addition of the following packages; \$2,150 for Random DOT Drug & Alcohol Testing, \$60,000 for a classification study, \$11,170 for digital light timers for baseball fields, \$23,000 transferred to the vehicle replacement fund to purchase a 16 passenger van, \$15,000 for Park Maintenance chemicals, \$50,000 to repave community parking lots, \$145,000 for the restoration of 2 police officers, \$18,204 for a L-3 Police video server, \$49,530 transferred to the vehicle replacement fund to replace a police patrol vehicle, \$30,000 for 2 electronic message boards, \$5,208 for Fire gear storage locker replacement, \$12,760 for the Fire inspections program, \$90,597 for the restoration of the Fire Emergency Management position, \$125,000 for a maintenance storage building for the fire dept., \$41,650 for the annual contribution to the Fire Vehicle & Equipment Replacement Fund, and a transfer of \$1,000,000 to the General Fund Capital Improvement Fund.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL DEBT SERVICE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Ad Valorem Taxes	\$ 1,991,394	\$ 1,994,821	\$ 2,014,821	\$ 1,999,400	\$ -	\$ -	\$ 1,999,400
Interest Income	10,442	-	4,500	-	-	-	-
Transfer In	797,772	45,934	45,934	208,287	-	-	208,287
<b>TOTAL REVENUES</b>	<b>\$ 2,799,608</b>	<b>\$ 2,040,755</b>	<b>\$ 2,065,255</b>	<b>\$ 2,207,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,207,687</b>
Use of Fund Balance	-	324,071	277,763	306,179	-	-	306,179
<b>TOTAL RESOURCES</b>	<b>\$ 2,799,608</b>	<b>\$ 2,364,826</b>	<b>\$ 2,343,018</b>	<b>\$ 2,513,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,513,866</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Debt Service	\$ 2,297,463	\$ 2,339,826	\$ 2,339,826	\$ 2,488,866	\$ -	\$ -	\$ 2,488,866
Paying Agent Fees	6,317	25,000	3,192	25,000	-	-	25,000
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,303,780</b>	<b>\$ 2,364,826</b>	<b>\$ 2,343,018</b>	<b>\$ 2,513,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,513,866</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water Fees	\$ 6,881,667	\$ 6,035,916	\$ 6,035,916	\$ 6,035,916	\$ -	\$ -	\$ 6,035,916
Wastewater Fees	4,047,272	4,311,490	4,311,490	4,148,800	-	-	4,148,800
Garbage Fees	916,579	962,000	915,094	918,000	-	-	918,000
Fees & Permits	323,639	272,000	297,000	297,000	-	-	297,000
Interest Income	17,968	10,185	20,200	20,850	-	-	20,850
Miscellaneous	50,861	52,000	45,500	53,000	-	-	53,000
Transfers In	143,860	118,402	118,402	155,820	-	-	155,820
<b>TOTAL REVENUES</b>	<b>\$ 12,381,847</b>	<b>\$ 11,761,993</b>	<b>\$ 11,743,602</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,629,386</b>
Use of Fund Balance	-	-	-	-	-	-	1,320,000
<b>TOTAL RESOURCES</b>	<b>\$ 12,381,847</b>	<b>\$ 11,761,993</b>	<b>\$ 11,743,602</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,949,386</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES <sup>(1)</sup></b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 1,284,660	\$ 1,398,103	\$ 1,318,956	\$ 1,499,598	\$ -	\$ -	\$ 1,499,598
Professional Fees	1,888,234	2,018,476	1,975,392	2,063,012	-	-	2,063,012
Maint. & Operations	335,034	452,658	437,786	472,955	-	-	472,955
Supplies	75,220	142,147	125,030	127,623	-	-	127,623
Utilities/Comm	4,800,898	4,978,382	4,978,642	5,155,368	-	-	5,155,368
Vehicle & Fuel	72,679	92,460	92,460	92,460	-	-	92,460
Training	9,408	17,771	19,480	20,640	-	-	20,640
Capital Outlay	-	2,500	-	-	-	-	-
Transfers	1,231,954	1,076,301	1,076,301	1,076,344	-	1,320,000	2,396,344
Debt Service	1,454,447	1,102,502	1,102,502	1,121,386	-	-	1,121,386
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,152,533</b>	<b>\$ 11,281,300</b>	<b>\$ 11,126,549</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ 12,949,386</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water / Wastewater	21.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>

<sup>(1)</sup> The 2012-13 budget includes a \$300,000 transfer to the Water CIP Fund for the construction of a 1.5 M ground storage tank, and a transfer to the Utility Capital Improvement Fund of \$570,000 for a 12" water line for Shady Shores, and \$450,000 for a 30" sanitary sewer line through Oakmont.



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**STORM DRAINAGE UTILITY FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Storm Drainage Fees	\$ 547,865	\$ 660,000	\$ 652,000	\$ 653,500	\$ -	\$ -	\$ 653,500
Inspection Fees	3,524	1,500	1,500	1,500	-	-	1,500
Interest Income	2,851	2,600	1,750	2,250	-	-	2,250
Gain Sale of Fixed Assets	-	-	-	-	-	-	-
Miscellaneous Income	4,000	-	-	-	-	-	-
Developer Contribution	68,797	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 627,037</b>	<b>\$ 664,100</b>	<b>\$ 655,250</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 627,037</b>	<b>\$ 664,100</b>	<b>\$ 655,250</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 119,858	\$ 146,658	\$ 124,179	\$ 158,640	\$ -	\$ -	\$ 158,640
Professional Fees	44,364	71,921	64,887	75,116	-	-	75,116
Maint. & Operations	16,594	37,100	37,130	43,515	-	-	43,515
Supplies	6,570	9,746	8,000	11,266	-	-	11,266
Utilities/Comm	3,912	3,436	3,936	4,122	-	-	4,122
Vehicle & Fuel	20,339	20,000	20,000	23,056	-	-	23,056
Training	45	1,100	1,100	1,100	-	-	1,100
Capital Outlay	-	-	-	-	-	-	-
Transfers	121,599	139,371	139,371	133,368	-	-	133,368
Debt Service	238,212	234,768	234,768	207,067	-	-	207,067
<b>TOTAL EXPENDITURES</b>	<b>\$ 571,493</b>	<b>\$ 664,100</b>	<b>\$ 633,371</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment Oper.	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ECONOMIC DEVELOPMENT CORPORATION  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 528,205	\$ 498,660	\$ 523,593	\$ 548,619	\$ -	\$ -	\$ 548,619
Interest Income	14,202	12,000	14,700	16,500	-	-	16,500
Miscellaneous	45	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 542,452</b>	<b>\$ 510,660</b>	<b>\$ 538,293</b>	<b>\$ 565,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 565,119</b>
Use of Fund Balance	-	728,351	-	642,089	-	-	642,089
<b>TOTAL RESOURCES</b>	<b>\$ 542,452</b>	<b>\$ 1,239,011</b>	<b>\$ 538,293</b>	<b>\$ 1,207,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,207,208</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 119,116	\$ 120,627	\$ 66,178	\$ 127,928	\$ -	\$ -	\$ 127,928
Professional Fees	536	21,909	11,909	13,590	-	-	13,590
Maint. & Operations	32,805	937,500	48,050	904,200	-	-	904,200
Supplies	1,852	4,000	2,500	3,500	-	-	3,500
Utilities/Comm	1,020	898	898	1,050	-	-	1,050
Vehicle & Fuel	-	-	-	-	-	-	-
Training	7,332	16,350	9,500	13,700	-	-	13,700
Capital Outlay	-	-	-	-	-	-	-
Transfers	128,753	137,727	137,727	143,240	-	-	143,240
<b>TOTAL EXPENDITURES</b>	<b>\$ 291,414</b>	<b>\$ 1,239,011</b>	<b>\$ 276,762</b>	<b>\$ 1,207,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,207,208</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
EDC Director	1.00	1.00	1.00	1.00	-	-	1.00
EDC Coordinator <sup>(1)</sup>	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

<sup>(1)</sup> The EDC Coordinator is not a funded position for FY 2012-13.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**STREET MAINTENANCE FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 264,114	\$ 249,330	\$ 261,796	\$ 274,309	\$ -	\$ -	\$ 274,309
Investment Income	3,721	2,000	1,000	1,200	-	-	1,200
Interest Income	1,042	-	1,200	500	-	-	500
<b>TOTAL REVENUES</b>	<b>\$ 268,877</b>	<b>\$ 251,330</b>	<b>\$ 263,996</b>	<b>\$ 276,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,009</b>
Use of Fund Balance	-	350,335	155,759	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 268,877</b>	<b>\$ 601,665</b>	<b>\$ 419,755</b>	<b>\$ 276,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,009</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	54,764	80,000	80,000	-	-	-	-
Maint. & Operations	-	471,665	300,000	100,000	-	-	100,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	38,214	50,000	39,755	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 92,978</b>	<b>\$ 601,665</b>	<b>\$ 419,755</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET (1)</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
No personnel	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>(1)</sup> The 2011-12 budget includes a budget amendment of \$75,212 for contract labor, and \$96,453.20 for street improvements to Quail Run.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**CRIME CONTROL & PREVENTION FUND  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 220,358	\$ 220,492	\$ 231,516	\$ 243,092	\$ -	\$ -	\$ 243,092
Interest Income	230	-	300	-	-	-	-
Misc. Income	3,037	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 223,626</b>	<b>\$ 220,492</b>	<b>\$ 231,816</b>	<b>\$ 243,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,092</b>
Use of Fund Balance	39,902	15,761	-	-	-	-	19,232
<b>TOTAL RESOURCES</b>	<b>\$ 263,528</b>	<b>\$ 236,253</b>	<b>\$ 231,816</b>	<b>\$ 243,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,324</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES <sup>(1)</sup></b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 194,796	\$ 226,945	\$ 207,997	\$ 228,016	\$ -	\$ -	\$ 228,016
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	9,308	9,308	9,308	-	-	9,308
Utilities/Comm	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	68,732	-	-	-	-	25,000	25,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,528</b>	<b>\$ 236,253</b>	<b>\$ 217,305</b>	<b>\$ 237,324</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 262,324</b>

<b>PERSONNEL Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Police Officer	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

<sup>(1)</sup> The 2012-13 budget includes \$9,308 for the lease of seven vehicle laptop computers and \$25,000 to replace an admin police vehicle.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Hotel Occupancy Tax	\$ 39,674	\$ 35,000	\$ 35,836	\$ 35,000	\$ -	\$ -	\$ 35,000
Keep Corinth Beautiful	2,466	27,000	20,320	10,000	-	-	10,000
Police Confiscation Fund	3,273	10,000	10,000	8,867	-	-	8,867
Child Safety Program	33,336	17,600	19,420	19,600	-	-	19,600
Municipal Court Security	11,369	14,000	12,012	12,000	-	-	12,000
Municipal Court Tech.	18,000	25,000	17,024	18,000	-	-	18,000
Public Improvement District #1	4,540	-	-	-	-	-	-
Park Development	134,521	50,000	50,800	50,000	-	-	50,000
General Fund Vehicle Replacement	189,859	165,000	165,000	-	-	261,120	261,120
Fire Depart Vehicle Replacement	-	-	42,447	70,000	-	-	70,000
Utility Vehicle Replacement	276,398	274,317	283,603	274,317	-	-	274,317
<b>TOTAL RESOURCES</b>	<b>\$ 713,436</b>	<b>\$ 617,917</b>	<b>\$ 656,462</b>	<b>\$ 497,784</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ 758,904</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Hotel Occupancy Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Keep Corinth Beautiful	2,466	27,000	20,320	10,000	-	-	10,000
Police Confiscation Fund	3,273	10,000	10,000	8,867	-	-	8,867
Child Safety Program	17,274	17,091	17,040	16,713	-	-	16,713
Municipal Court Security	10,000	14,000	14,000	12,000	-	-	12,000
Municipal Court Tech.	18,000	25,000	15,000	15,000	-	-	15,000
Public Improvement District #1	4,540	-	-	-	-	-	-
Park Development	43,142	12,000	12,000	-	-	-	-
General Fund Vehicle Replacement	144,233	165,000	165,000	-	-	261,120	261,120
Fire Depart Vehicle Replacement	-	-	2,450	-	-	70,000	70,000
Utility Vehicle Replacement	29,998	64,000	64,000	-	-	133,000	133,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 272,927</b>	<b>\$ 334,091</b>	<b>\$ 319,810</b>	<b>\$ 62,580</b>	<b>\$ -</b>	<b>\$ 464,120</b>	<b>\$ 526,700</b>

<b>PERSONNEL</b>	<b>Full-</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Child Safety Program Crossing Guards		0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>		<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

<sup>(1)</sup> The 2011-12 budget includes a budget amendment of \$17,000 for Keep Corinth Beautiful, and \$12,000 for Park Development.

<sup>(2)</sup> The 2012-13 budget includes \$25,000 to replace a Park truck, \$198,120 for the replacement of four police patrol vehicles, \$23,000 for a 16 passenger van for Recreation, \$30,000 for a slope mower to be used by Parks and Drainage, \$118,000 for an emergency site generator, and \$70,000 to lease a fire pumper truck.



# General Fund

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

**Major Revenue Summary:**

*Ad Valorem Tax:* The Ad Valorem (property tax) accounts for the largest source of resources for the General Fund, approximately 48.19% of total revenue. Property tax revenue is dependent on two variables, appraised value and the tax rate. The 2012-13 certified appraised value for the City of Corinth is \$1,393,698,516, which is an increase of .23% over the prior year's certified value. The budget includes an increase in the tax rate that will generate an additional \$203,002.

*Sales Tax:* The sales tax in Corinth is 8.25% of goods and services, sold within the City's boundaries and is the second largest revenue source in the General Fund. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .50% to the Economic Development Corporation, .25% to the Crime Control & Prevention District and .25% to the Street Maintenance Sales Tax Fund. The State distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses. For fiscal year 2012-13, the City of Corinth expects to receive \$1,097,239 in sales and use tax revenue. This amount represents a 3.81% increase over the FY2011-12 estimated revenues.

*Franchise Agreements:* Revenue from franchise agreements is budgeted to decrease \$4,400, which is a .45% decrease over the prior year's budget. The budgeted amount for 2012-13 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 2012-13, the City expects to receive \$45,200 in interest income. This amount represents a \$5,000 decrease from the current year budget due to the volatility of the economic market and falling interest rates.



**Major Expenditure Summary:**

The 2012-13 budget includes the addition of the following packages; \$2,150 for Random DOT Drug & Alcohol Testing, \$60,000 for a classification study, \$11,170 for digital light timers for baseball fields, \$23,000 transferred to the vehicle replacement fund to purchase a 16 passenger van for Recreation, \$15,000 for Park Maintenance chemicals, \$50,000 to repave community parking lots, \$145,000 for the restoration of two police officers, \$18,204 for a L-3 Police video server, \$49,530 transferred to the vehicle replacement fund to replace a police patrol vehicle, \$30,000 to purchase two electronic message boards, \$5,208 for Fire gear storage locker replacement, \$12,760 for the Fire inspections program, \$90,597 for the restoration of the Fire Emergency Management position, \$125,000 for a maintenance storage building, \$41,650 for the annual contribution to the Fire Vehicle & Equipment Replacement Fund, and a transfer of \$1,000,000 to the General Fund Capital Improvement Fund.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 ADOPTED
<b>Ad Valorem Taxes</b>				
Ad Valorem Taxes	\$ 6,191,163	\$ 6,227,941	\$ 6,227,941	\$ 6,430,943
Delinquent Ad Valorem Taxes	16,445	60,000	50,000	50,000
Current Year - Penalty & Interest	27,560	35,000	30,000	35,000
Prior Year - Penalty & Interest	6,337	15,000	10,000	15,000
Rendition Penalties	3,037	5,000	5,000	5,000
	<u>\$ 6,244,541</u>	<u>\$ 6,342,941</u>	<u>\$ 6,322,941</u>	<u>\$ 6,535,943</u>
<b>Sales Taxes</b>				
Sales Tax	\$ 1,056,432	\$ 1,006,642	\$ 1,056,974	\$ 1,097,239
Mixed Beverage Tax	11,555	10,400	10,400	10,712
	<u>\$ 1,067,987</u>	<u>\$ 1,017,042</u>	<u>\$ 1,067,374</u>	<u>\$ 1,107,951</u>
<b>Franchise Taxes</b>				
City of Denton Electric Franchise Fee	\$ 8,364	\$ 10,000	\$ 10,000	\$ 10,000
Oncor Electric Franchise Fee	619,003	525,300	525,300	525,000
Exxon Mobil	1,867	2,500	2,500	2,500
CoServ Gas Franchise Fee	2,118	2,000	2,000	2,000
Atmos Gas Franchise Fee	146,398	160,000	150,000	150,000
Charter Communications	147,252	109,680	110,000	115,000
Grande Communications	15,715	15,300	15,500	15,500
Miscellaneous Telecomm Franchise	80,860	83,535	84,635	83,915
Garbage Franchise Fee - Commercial	22,433	23,000	23,000	23,000
Garbage Franchise Fee - Residential	39,776	42,000	42,000	42,000
	<u>\$ 1,083,787</u>	<u>\$ 973,315</u>	<u>\$ 964,935</u>	<u>\$ 968,915</u>
<b>Utility Fees</b>				
Public Improvement Inspections	\$ 19,388	\$ 15,000	\$ 15,000	\$ 15,000
CSI Fees	1,280	1,240	800	1,250
	<u>\$ 20,668</u>	<u>\$ 16,240</u>	<u>\$ 15,800</u>	<u>\$ 16,250</u>
<b>Fines &amp; Forfeitures</b>				
Traffic Fines	\$ 523,818	\$ 565,500	\$ 515,000	\$ 567,124
Administrative Fees	37,305	30,000	35,000	40,000
Uniform Traffic Act	8,358	10,000	10,000	10,000
Judicial Fees, City	2,170	2,500	2,500	2,500
Juvenile Child Restraint	294	-	-	-
Time Payment	4,623	4,600	4,600	4,600
Time Payment - L1 Court	1,158	1,100	1,500	1,100
OMNI Base Fee	4,869	4,500	-	-
OMNI Base City Fee	3,238	3,000	3,000	3,000
Court Civil Justice Fee	29	-	25	-
Judicial Ct & Personnel Training	12	-	-	-
JCD Juvenile Crime	5	-	-	-
Indigent Defense Fee	712	-	500	500
General Revenue Fees	86	-	-	-
Fugitive Apprehension	29	-	-	-
Consolidated Court Costs	91	-	-	-
04 Consolidated Court Costs	14,720	-	10,000	15,000
State Traffic Fee	4,161	-	2,553	2,553
State Jury Fees	1,458	-	1,200	1,200
	<u>\$ 607,135</u>	<u>\$ 621,200</u>	<u>\$ 585,878</u>	<u>\$ 647,577</u>



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 ADOPTED
<b>Fees &amp; Permits</b>				
Plan Review	\$ 138,662	\$ 70,000	\$ 65,000	\$ 70,000
SUP Fees	161	500	500	500
Plat Fees	606	1,000	750	750
Zoning Change Fee	2,000	500	500	500
Variance Change Fees	1,000	500	1,100	1,000
Engineering Fees	27,052	25,000	15,000	20,000
Building Permits	65,468	50,000	45,000	50,000
Fence Permits	4,021	2,500	2,500	2,500
Sprinkler Permits	4,650	3,000	3,000	3,000
Swimming Pool/Spa Permits	17,518	8,000	10,500	10,000
Commercial Building	32,616	10,000	20,000	15,000
Residential Add/Remodel	3,887	1,500	6,100	5,000
Commercial Add/Remodel	544	2,000	2,000	2,000
Sign & Banner Permits	6,072	3,000	4,000	3,000
Site Plans	-	-	500	300
Misc. Residential	59,268	25,000	40,000	30,000
Misc. Commercial	59,452	25,000	25,000	25,000
Apartment Units	67,403	-	-	-
Contractor Registration	5,451	6,000	6,000	6,000
Food Handlers License	885	1,000	1,000	1,000
BOA Appeal Fees	-	-	100	100
Mowing Charges	3,605	3,000	3,000	3,000
Pool Inspections	400	-	350	-
Health Inspections	8,900	7,000	7,000	7,000
Re-Inspection Fees	5,213	3,000	3,000	3,000
Gas Well Inspection Fee	-	1,000	1,000	1,000
	\$ 514,832	\$ 248,500	\$ 263,400	\$ 259,650
<b>Police Fees &amp; Permits</b>				
Accident Reports	\$ 3,700	\$ 4,000	\$ 4,000	\$ 4,000
Alarm Permits	17,675	16,000	16,000	17,000
Solicitor Permits	2,225	2,500	2,500	2,500
Animal Control Fees & Registration	1,820	1,600	1,600	1,700
Finger Prints	350	400	400	400
Child Safety Fee	528	600	600	600
	\$ 26,299	\$ 25,100	\$ 25,100	\$ 26,200

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

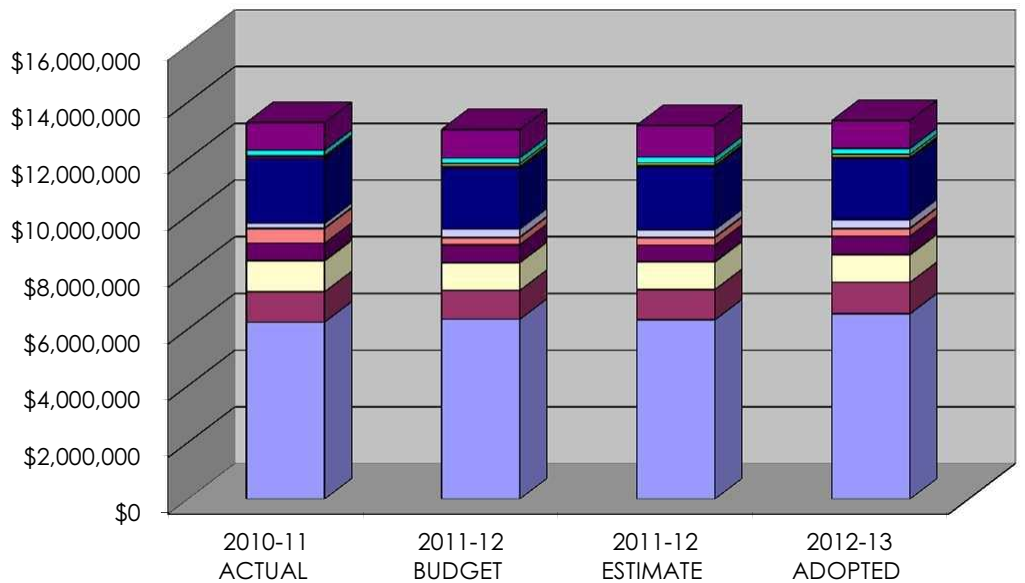
**GENERAL FUND  
RESOURCE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 ADOPTED
<b>Recreation Fees</b>				
Athletic Leagues	\$ 31,547	\$ 63,380	\$ 28,000	\$ 30,000
Athletic Leagues - Baseball	36,315	104,125	104,000	110,000
Athletic Leagues - Basketball	1,170	-	23,000	23,000
Tournaments	11,000	5,000	9,332	5,000
Tournaments - Baseball	-	-	8,825	30,000
Health & Fitness	7,742	18,580	5,000	5,000
Special Events	5,089	11,500	13,196	10,000
Fun Runs	-	4,000	-	-
Arts & Crafts	15	1,210	100	1,000
Outdoor Activities	-	600	-	-
Special Interest	(4)	180	1,250	250
Senior Trips/Events	964	10,560	1,000	10,500
Summer Camp	14,547	32,284	39,140	38,000
Administration Fees	2,588	4,636	7,000	5,000
Facility Rentals	1,097	3,420	2,200	4,000
Non-Residence Fees	3,374	2,500	2,775	4,500
Sports Camps	1,560	2,200	1,500	1,500
Association Non Resident Fees	2,429	-	-	3,470
Association Revenue	360	-	250	250
Merchandise - Concessions	-	9,590	1,500	1,500
Preschool Programs	584	1,620	784	1,800
Elementary/Teen Programs	224	1,926	200	1,200
Sponsorships - Baseball	5,350	1,605	1,000	1,500
Active Network Classes	34,042	-	-	-
	\$ 159,991	\$ 278,916	\$ 250,052	\$ 287,470
<b>Fire Services</b>				
Fire Services - Lake Dallas	905,841	910,822	910,822	890,466
Fire Services - Hickory Creek	530,245	533,164	533,164	530,935
Fire Services - Shady Shores	249,664	251,031	251,031	271,738
EMS Services	523,811	420,000	480,000	420,000
Denton County Agreement	39,457	36,000	37,500	40,237
Rescue Revenue	2,397	3,000	4,000	4,000
Fire Inspection Fees	10,068	6,000	3,000	4,000
Fire Cost Recovery	210	-	-	-
Fire Department Reimbursement	16,262	-	10,000	-
	\$ 2,277,955	\$ 2,160,017	\$ 2,229,517	\$ 2,161,376
<b>Interest Income</b>				
Investment Income	\$ 62,950	\$ 50,000	\$ 45,000	\$ 45,000
Interest Income	127	200	200	200
	\$ 63,077	\$ 50,200	\$ 45,200	\$ 45,200
<b>Miscellaneous</b>				
Miscellaneous Income	\$ 29,550.47	\$ 39,241.00	\$ 40,000	\$ 40,000.00
Miscellaneous Police	1,040	-	652	50
Toll Tag Fee	275	500	100	500
NSF Fees	50	100	125	100
Credit Card Processing Fees	5,356	5,000	5,000	5,000
Purchasing Rebate Fee	6,199	50,000	40,000	50,000
COBRA Admin Fees	95	-	-	-
	\$ 42,566	\$ 94,841	\$ 85,877	\$ 95,650

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
RESOURCE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 ADOPTED
<b>Charges for Services</b>				
School Resource Officer Reimbursement	\$ 82,227	\$ 89,582	\$ 89,582	\$ 92,820
Shady Shores Police Allocation	108,655	114,368	114,368	119,943
	<u>\$ 190,882</u>	<u>\$ 203,950</u>	<u>\$ 203,950</u>	<u>\$ 212,763</u>
<b>Transfers</b>				
Fleet Maintenance Revenue	\$ 86,035	\$ -	\$ -	\$ -
Utility Fund Administrative Allocation	618,252	677,159	677,159	684,238
Drainage Fund Admin Allocation	79,398	96,865	96,865	91,858
Economic Development Admin Allocation	78,753	87,727	87,727	93,240
Transfer In	1,915	17,000	137,031	-
Transfer In - Court Security Fee	10,000	14,000	14,000	12,000
Transfer In - HOA Water Credits	105,950	106,016	106,016	99,159
	<u>\$ 980,303</u>	<u>\$ 998,767</u>	<u>\$ 1,118,798</u>	<u>\$ 980,495</u>
<b>TOTAL REVENUES</b>	<u>\$ 13,280,023</u>	<u>\$ 13,031,029</u>	<u>\$ 13,178,822</u>	<u>\$ 13,345,440</u>
Use of Fund Balance	-	152,080	-	1,593,875
<b>TOTAL RESOURCES</b>	<u>\$ 13,280,023</u>	<u>\$ 13,183,109</u>	<u>\$ 13,178,822</u>	<u>\$ 14,939,315</u>



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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
EXPENDITURE SUMMARY  
2012-13**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES<sup>(2)</sup></b>	<b>2012-13 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>							
Non-Depart.	\$ 472,513	\$ 422,337	\$ 422,337	\$ 457,882	\$ -	\$ 1,000,000	\$ 1,457,882
City Council	2,067	36,030	36,030	36,114	-	-	36,114
City Admin.	320,181	418,911	349,138	380,080	-	-	380,080
Legal	244,602	260,010	260,010	260,274	-	-	260,274
Human Resources	199,731	230,683	222,850	243,647	-	62,150	305,797
Technology Services	307,036	347,036	336,983	346,214	-	-	346,214
Recreation Services	460,550	468,686	417,949	495,890	(4,000)	23,000	514,890
Baseball	79,157	150,320	129,595	144,623	-	11,170	155,793
	<b>\$ 2,085,835</b>	<b>\$ 2,334,013</b>	<b>\$ 2,174,892</b>	<b>\$ 2,364,724</b>	<b>\$ (4,000)</b>	<b>\$ 1,096,320</b>	<b>\$ 3,457,044</b>
<b>PUBLIC SAFETY</b>							
Police	\$ 2,850,258	\$ 3,050,420	\$ 2,999,515	\$ 3,014,918	\$ -	\$ 242,734	\$ 3,257,652
Animal Control	74,031	-	-	-	-	-	-
Lake Cities Fire	4,218,773	4,242,052	4,224,018	4,354,653	-	275,215	4,629,868
	<b>\$ 7,143,061</b>	<b>\$ 7,292,472</b>	<b>\$ 7,223,533</b>	<b>\$ 7,369,571</b>	<b>\$ -</b>	<b>\$ 517,949</b>	<b>\$ 7,887,520</b>
<b>PUBLIC WORKS</b>							
City Hall	\$ 166,108	\$ 178,808	\$ 177,672	\$ 156,694	\$ -	\$ -	\$ 156,694
Fleet Maintenance	143,654	152,214	140,489	148,666	-	-	148,666
Streets	700,597	738,372	723,385	752,712	-	-	752,712
Park Maintenance	686,965	830,421	726,799	733,428	-	65,000	798,428
	<b>\$ 1,697,325</b>	<b>\$ 1,899,815</b>	<b>\$ 1,768,345</b>	<b>\$ 1,791,500</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 1,856,500</b>
<b>PLANNING &amp; DEVELOPMENT</b>							
Planning	\$ 353,831	\$ 372,126	\$ 321,462	\$ 384,597	\$ -	\$ -	\$ 384,597
Community Dev.	354,243	384,299	363,846	401,614	-	-	401,614
	<b>\$ 708,074</b>	<b>\$ 756,425</b>	<b>\$ 685,308</b>	<b>\$ 786,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 786,211</b>
<b>FINANCE SERVICES</b>							
Finance	\$ 579,837	\$ 616,185	\$ 603,268	\$ 640,313	\$ -	\$ -	\$ 640,313
Municipal Court	264,999	284,199	269,048	311,727	-	-	311,727
	<b>\$ 844,835</b>	<b>\$ 900,384</b>	<b>\$ 872,316</b>	<b>\$ 952,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 952,040</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,479,131</b>	<b>\$ 13,183,109</b>	<b>\$ 12,724,394</b>	<b>\$ 13,264,046</b>	<b>\$ (4,000)</b>	<b>\$ 1,679,269</b>	<b>\$ 14,939,315</b>

<sup>(1)</sup> The 2011-12 budget includes budget amendments: \$8,000 for Police grant match, \$22,250 City Hall roof repair, \$17,000 for Parks Maintenance, \$115,319.68 for the Recreation Baseball program, and \$35,000 for baseball practice fields.

<sup>(2)</sup> The 2012-13 budget includes the addition of the following packages; \$2,150 for Random DOT Drug & Alcohol Testing, \$60,000 for a classification study, \$11,170 for digital light timers for baseball fields, \$23,000 transferred to the vehicle replacement fund to purchase a 16 passenger van, \$15,000 for Park Maintenance chemicals, \$50,000 to repave community parking lots, \$145,000 for the restoration of 2 police officers, \$18,204 for a L-3 Police video server, \$49,530 transferred to the vehicle replacement fund to replace a police patrol vehicle, \$30,000 for 2 electronic message boards, \$5,208 for Fire gear storage locker replacement, \$12,760 for the Fire inspections program, \$90,597 for the restoration of the Fire Emergency Management position, \$125,000 for a maintenance storage building for the fire dept., \$41,650 for the annual contribution to the Fire Vehicle & Equipment Replacement Fund, and a transfer of \$1,000,000 to the General Fund Capital Improvement Fund.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND  
POSITION SUMMARY  
2012-13**

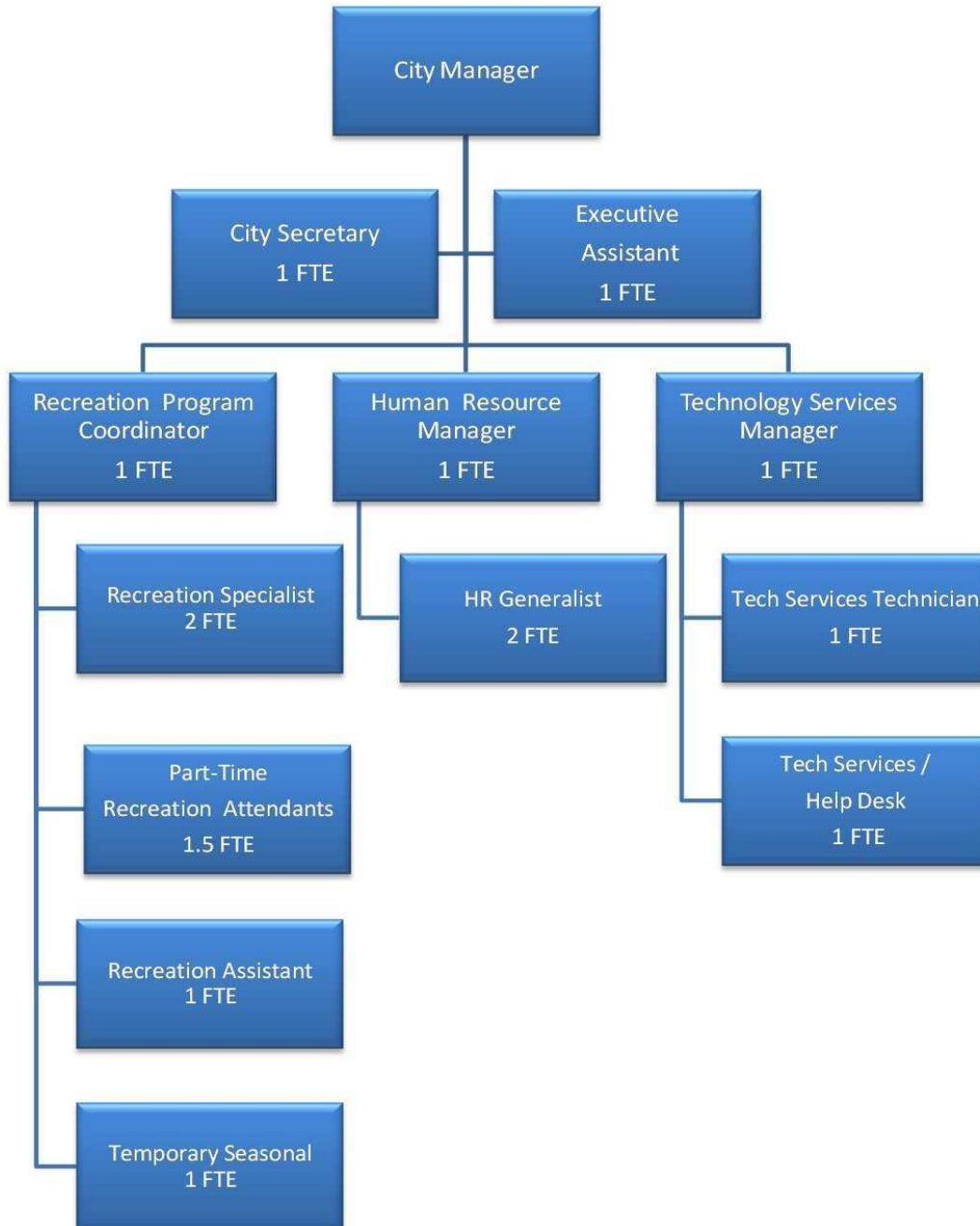
	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2011-12 REDUCTION</b>	<b>2011-12 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>ADMINISTRATIVE SERVICES</b>							
City Administration	3.00	3.00	3.00	3.00	-	-	3.00
Legal	1.00	1.00	1.00	1.00	-	-	1.00
Human Resources	3.00	3.00	3.00	3.00	-	-	3.00
Technology Services	2.50	3.00	3.00	3.00	-	-	3.00
Recreation Services	5.80	6.50	6.50	6.50	-	-	6.50
	15.30	16.50	16.50	16.50	-	-	16.50
<b>PUBLIC SAFETY</b>							
Police <sup>(1)</sup>	28.00	29.50	28.00	29.50	-	2.00	31.50
Animal Control	1.50	-	1.50	-	-	-	-
Lake Cities Fire Department <sup>(2)</sup>	41.00	40.00	40.00	40.00	-	1.00	41.00
	70.50	69.50	69.50	69.50	-	3.00	72.50
<b>PUBLIC WORKS</b>							
Fleet Maintenance	2.00	2.00	2.00	2.00	-	-	2.00
Streets	7.00	7.00	7.00	7.00	-	-	7.00
Park Maintenance	12.00	11.00	11.00	11.00	-	-	11.00
	21.00	20.00	20.00	20.00	-	-	20.00
<b>PLANNING &amp; DEVELOPMENT</b>							
Planning	4.00	3.00	3.00	3.00	-	-	3.00
Community Development	5.00	5.00	5.00	5.00	-	-	5.00
	9.00	8.00	8.00	8.00	-	-	8.00
<b>FINANCE SERVICES</b>							
Finance	6.50	6.50	6.50	6.50	-	-	6.50
Municipal Court	4.00	4.00	4.00	4.00	-	-	4.00
	10.50	10.50	10.50	10.50	-	-	10.50
<b>TOTAL</b>	<b>126.30</b>	<b>124.50</b>	<b>124.50</b>	<b>124.50</b>	<b>-</b>	<b>3.00</b>	<b>127.50</b>

<sup>(1)</sup> The 2012-13 budget includes the restoration of 2 police officers.

<sup>(2)</sup> The 2012-13 budget includes the restoration of the Fire Emergency Management position.



**CITY ADMINISTRATION  
Organizational Chart**



**ADMINISTRATIVE SERVICES**

**DEPARTMENT DESCRIPTION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Established a new option for employees to make their 457 Deferred contributions.
- Continue to review and revise the City Personnel Manual and employment portions of the Police General Orders and the Administrative Procedures for the Lake Cities Fire Department.
- Increased employee participation in wellness initiatives (Know your numbers, Health Assessments and Health Fair).
- Migration to HP Switches for better network management.
- Court, Utility Billing, and Public Works replaced old PCs to meet industry software standards.
- Upgraded City to Microsoft Office 2010 from 2003 version to keep the City current with industry standards.
- Re-wired data connections at City Hall, Police, and Fire stations with Panduit connections to maintain network integrity.
- Installed new domain controller at City Hall to break off print and file services to separate server.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

- Develop a Safety Program
- Establish an employee recognition program for all City employees
- Review and update the position classification and compensation plan.
- Replace Incode Server for better connectivity and utilize Incode software to it's fullest capabilities.
- Telephone infrastructure - improve wiring connections in City Hall Phone room.
- Upgrade PCs for Finance and Admin to meet industry software standards.
- Replace PD Linux server to resolve growth restraints of current system.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Human Resources</b>				
• Applications/resumes processed	861	150	300	150
• Positions filled	35	8	16	8
• Employee separations	19.5	15.5	13.5	13.5
• Employee training workshops	13	6	9	10
• Average days to fill a position	57	55	55	55
• Turnover (excluding seasonal)	12.58	10	8.85	8.85
• Employee training participation hours	6	6	6	6
<b>Information Services</b>				
• Divisions served (IS)	21	21	21	21
• Tech. Services -Service Requests	900-1100	900-1100	900-1100	900-1100
• Tech. Services - new implementations/upgrades	4	4	4	4
• Network up time	97%	97%	97%	97%
• Internet up time	97%	97%	99.652%	97%
• Service request response time	97%	97%	97%	97%



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	109,782	110,500	110,000	110,000	-	-	110,000
Maint. & Operations	5,138	4,400	4,900	4,900	-	-	4,900
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicles/Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	108,550	103,021	103,021	141,423	-	1,000,000	1,141,423
							-
<b>Community Support</b>							-
Lake Cities Chamber	-	400	400	400	-	-	400
DCTA Dial A Ride	-	-	-	-	-	-	-
SPAN <sup>(2)</sup>	10,666	-	-	-	-	-	-
HOA Water Contracts	144,295	106,016	106,016	99,159	-	-	99,159
Lake Cities Fireworks	3,000	3,000	3,000	4,000	-	-	4,000
Lake Cities Library	91,082	95,000	95,000	98,000	-	-	98,000
Keep Corinth Beautiful	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 472,513</b>	<b>\$ 422,337</b>	<b>\$ 422,337</b>	<b>\$ 457,882</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,457,882</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

Transfer \$1,000,000 to the General Fund Capital Improvement Fund for future capital needs.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
CITY COUNCIL (1001)**

**DIVISIONAL DESCRIPTION**

The division accounts for the City Council expenses.

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	85	25,750	25,750	25,750	-	-	25,750
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	319	780	780	864	-	-	864
Vehicles/Fuel	-	-	-	-	-	-	-
Training	1,664	9,500	9,500	9,500	-	-	9,500
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,067</b>	<b>\$ 36,030</b>	<b>\$ 36,030</b>	<b>\$ 36,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,114</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
CITY ADMINISTRATION (1002)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ 108,102	\$ 141,056	\$ 125,652	\$ 324,939	\$ -	\$ -	\$ 324,939
Professional Fees	186,765	191,350	191,350	14,707	-	-	14,707
Maint. & Operations	8,767	66,351	20,246	27,985	-	-	27,985
Supplies	5,121	11,804	4,430	5,205	-	-	5,205
Utilities/Comm	1,095	2,940	2,150	1,934	-	-	1,934
Vehicle & Fuel	293	2,010	2,010	2,010	-	-	2,010
Training	11	3,400	3,300	3,300	-	-	3,300
Capital Outlay	-	-	-	-	-	-	-
Transfers	10,027	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 320,181</b>	<b>\$ 418,911</b>	<b>\$ 349,138</b>	<b>\$ 380,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,080</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

Personnel Full-Time Equivalents	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
City Manager	1.00	1.00	1.00	1.00	-	-	1.00
City Secretary	1.00	1.00	1.00	1.00	-	-	1.00
Executive Assistant	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
LEGAL (1003)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Professional Fees	244,598	260,010	260,010	259,842	-	-	259,842
Maint. & Operations	3	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm	-	-	-	432	-	-	432
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 244,602</b>	<b>\$ 260,010</b>	<b>\$ 260,010</b>	<b>\$ 260,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 260,274</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

Personnel Full-Time Equivalents	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
City Attorney	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
HUMAN RESOURCES (1101)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 180,952	\$ 210,028	\$ 207,412	\$ 221,077	\$ -	\$ -	\$ 221,077
Professional Fees	8,129	854	855	713	-	60,000	60,713
Maint. & Operations	6,648	9,313	9,513	9,253	-	2,150	11,403
Supplies	1,572	6,000	1,600	8,485	-	-	8,485
Utilities/Comm.	1,058	1,818	800	1,374	-	-	1,374
Vehicle & Fuel	-	-	-	-	-	-	-
Training	1,372	1,670	2,670	2,745	-	-	2,745
Capital Outlay	-	1,000	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 199,731</b>	<b>\$ 230,683</b>	<b>\$ 222,850</b>	<b>\$ 243,647</b>	<b>\$ -</b>	<b>\$ 62,150</b>	<b>\$ 305,797</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Random DOT Drug Testing	-	\$ -	\$ 2,150	\$ 2,150	\$ -	\$ 2,150
Classification Study	-	60,000	-	60,000	-	60,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 60,000</b>	<b>\$ 2,150</b>	<b>\$ 62,150</b>	<b>\$ -</b>	<b>\$ 62,150</b>

**UNMET BUDGET NEEDS**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Driver's License Check	-	\$ -	\$ 6,200	\$ 6,200	\$ -	\$ 6,200
	-	\$ -	\$ 6,200	\$ 6,200	\$ -	\$ 6,200

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
HR Manager	1.00	1.00	1.00	1.00	-	-	1.00
HR Generalist	2.00	2.00	2.00	2.00	-	-	2.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
TECHNOLOGY SERVICES (1102)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 143,460	\$ 178,333	\$ 165,899	\$ 185,630	\$ -	\$ -	\$ 185,630
Professional Fees	406	1,690	1,690	1,567	-	-	1,567
Maint. & Operations	119,597	99,806	112,946	118,419	-	-	118,419
Supplies	31,819	36,660	24,660	24,660	-	-	24,660
Utilities/Comm.	3,372	4,422	3,922	5,288	-	-	5,288
Vehicles/Fuel	2,865	2,575	5,500	5,500	-	-	5,500
Training	2,434	5,550	5,150	5,150	-	-	5,150
Capital Outlay	-	18,000	17,216	-	-	-	-
Transfers	3,082	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 307,036</b>	<b>\$ 347,036</b>	<b>\$ 336,983</b>	<b>\$ 346,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,214</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Tech. Serv. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Tech. Serv. Specialist	1.00	1.00	1.00	1.00	-	-	1.00
Tech Serv. Help Desk	0.50	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
RECREATION SERVICES (5601)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ 218,635	\$ 263,910	\$ 235,822	\$ 310,865	\$ -	\$ -	\$ 310,865
Professional Fees	49,760	62,163	58,159	57,433	-	-	57,433
Maint. & Operations	41,393	48,280	49,600	53,151	(4,000)		49,151
Supplies	46,394	27,940	12,564	19,270	-	-	19,270
Utilities/Comm.	76,594	53,973	47,812	51,371	-	-	51,371
Vehicle & Fuel	1,377	1,820	3,500	3,800	-	-	3,800
Training	-	-	-	-	-	-	-
Capital Outlay	-	10,600	10,492	-	-	-	-
Transfers	26,396	-	-	-	-	23,000	23,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 460,550</b>	<b>\$ 468,686</b>	<b>\$ 417,949</b>	<b>\$ 495,890</b>	<b>\$ (4,000)</b>	<b>\$ 23,000</b>	<b>\$ 514,890</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Recreation 16 Passenger Van	-	\$ 23,000	\$ -	\$ 23,000	\$ (4,000)	\$ 19,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 23,000</b>	<b>\$ (4,000)</b>	<b>\$ 19,000</b>

**PERSONNEL SUMMARY**

Personnel Full-Time Equivalents	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Recreation Coordinator	-	1.00	1.00	1.00	-	-	1.00
Admin Assistant	1.00	1.00	1.00	1.00	-	-	1.00
Recreation Leader	1.00	-	-	-	-	-	-
Recreation Specialist	1.00	1.00	2.00	2.00	-	-	2.00
Recreation Attendant	1.50	1.50	1.50	1.50	-	-	1.50
Temporary Seasonal	1.30	2.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>5.80</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>-</b>	<b>6.50</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ADMINISTRATIVE SERVICES  
BASEBALL (5602)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	7,557	30,099	26,088	42,588	-	-	42,588
Maint. & Operations	11,881	28,067	29,500	32,500	-	-	32,500
Supplies	24,000	60,854	55,607	54,535	-	-	54,535
Utilities/Comm.	35,719	29,000	15,000	15,000	-	-	15,000
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	2,300	3,400	-	-	11,170	11,170
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 79,157</b>	<b>\$ 150,320</b>	<b>\$ 129,595</b>	<b>\$ 144,623</b>	<b>\$ -</b>	<b>\$ 11,170</b>	<b>\$ 155,793</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

Package Title	FTE	One-Time Cost	On-Going Cost	Total Cost	Savings	Total Net Cost
Digital Light Timers	-	\$ 11,170	\$ -	\$ 11,170	\$ -	\$ 11,170
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 11,170</b>	<b>\$ -</b>	<b>\$ 11,170</b>	<b>\$ -</b>	<b>\$ 11,170</b>

**UNMET BUDGET NEEDS**

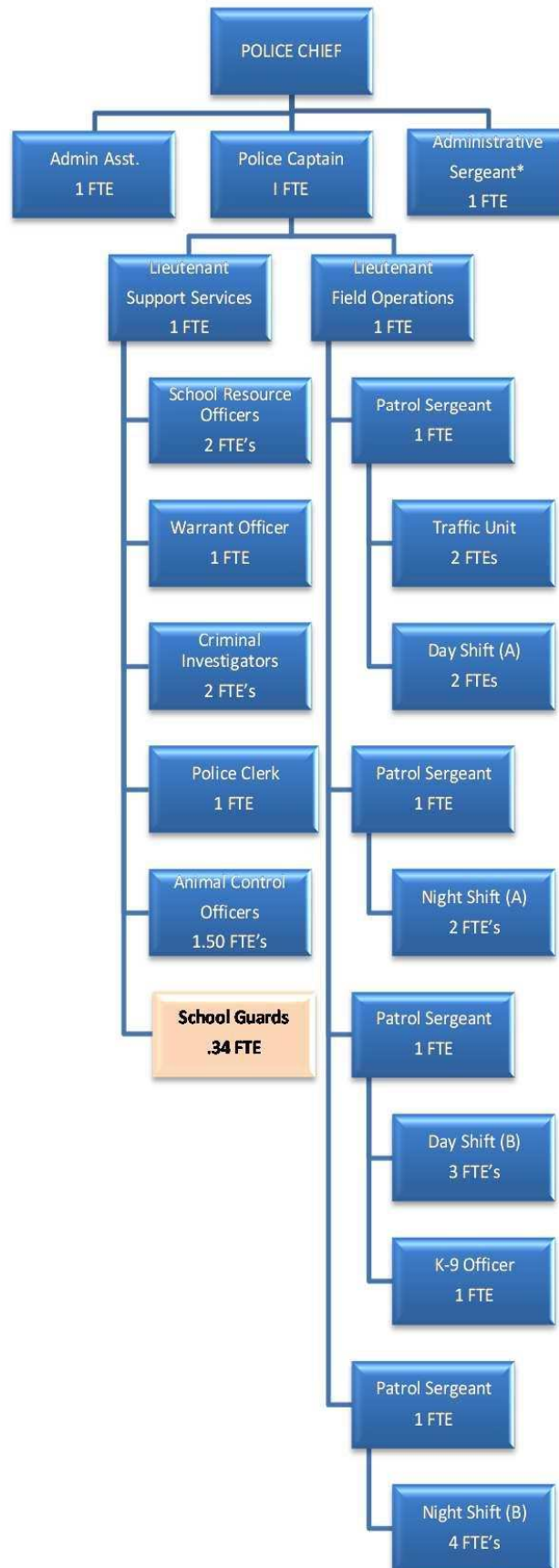
No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.



**PUBLIC SAFETY SERVICES  
POLICE DEPARTMENT  
Current Organizational Chart**



**PUBLIC SAFETY  
LAW ENFORCEMENT SERVICES**

**DEPARTMENT MISSION**

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

**CORE VALUES**

Honor, Integrity, Pride, Service

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Completed multiple energy efficiency enhancements at the Police Department due to receiving over \$95,000 in grant funding.
- Transitioned to a new property and evidence module in our records management system.
- Continued with management training of all Police Department supervisors for professional development.
- Continued our Community Policing philosophy through our park and walk program and attendance at community events.
- Implemented Corinth Citizens Police Academy Alumni Association.
- Implemented the Volunteers in Police Service Program.
- Increased pet registrations by 9.9%.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

- Conduct research and development process for a five year strategic plan for the Police Department.
- Re-Implement the Police Department Traffic Unit to better serve our community due to pending road construction and provide a proactive approach focusing traffic management and safety.
- Conduct a feasibility study for a new police facility.
- Continue with management training of all Police Department supervisors for professional development.
- Continue to develop and enhance the Volunteers in Police Service Program.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Police</b>				
• Calls for Service	9,572	10,195	10,195	10,860
• Traffic Accidents	410	480	480	500
• Arrest	458	460	460	460
• Citations/Violations	5,455	5,450	5,450	5,450
• Average response time (dispatch to arrival)	5.45	7.00	7.00	7.00
• Average Time on Calls	33.41	35.00	35.00	35.00
• Offenses Assigned	746	975	975	1,121
• Directed Patrols/Park & Walk & Events	18,923	14,000	14,000	16,800
<b>Animal Control</b>				
• Animals Sheltered	80	180	180	108
• Calls for Service	699	820	820	975
• Animal Bites	11	25	25	25
• Animals returned to owner	2	45	45	20
• Citations issued	25	50	50	60
• Wildlife released	80	100	100	100

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
POLICE (2200)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ 2,331,916	\$ 2,501,068	\$ 2,455,768	\$ 2,543,989	\$ -	\$ 145,000	\$ 2,688,989
Professional Fees	153,497	165,429	173,429	172,915	-	-	172,915
Maint. & Operations	53,795	50,060	48,030	46,512	-	-	46,512
Supplies	41,156	44,040	43,690	43,690	-	-	43,690
Utilities/Comm.	55,594	64,003	58,488	56,172	-	-	56,172
Vehicle & Fuel	123,721	153,700	157,810	138,340	-	-	138,340
Training	9,657	14,120	12,300	13,300	-	-	13,300
Capital Outlay	45,061	-	-	-	-	48,204	48,204
Transfers	35,862	58,000	50,000	-	-	49,530	49,530
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,850,258</b>	<b>\$ 3,050,420</b>	<b>\$ 2,999,515</b>	<b>\$ 3,014,918</b>	<b>\$ -</b>	<b>\$ 242,734</b>	<b>\$ 3,257,652</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

Package Title	FTE	One-Time		On-Going Cost	Total Cost	Savings	Total Net Cost
		Cost	Cost				
L-3 Server	-	\$ 18,204	\$ -	\$ -	\$ 18,204	\$ -	\$ 18,204
2 Electronic Message Boards	-	30,000	-	-	30,000	-	30,000
Police Officers	2.00	-	145,000	145,000	-	-	145,000
Replace 1 patrol unit	-	49,530	-	-	49,530	-	49,530
<b>Total Supplemental Budget</b>	<b>2.00</b>	<b>\$ 97,734</b>	<b>\$ 145,000</b>	<b>\$ 242,734</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,734</b>

**UNMET BUDGET NEEDS**

Package Title	FTE	One-Time		On-Going Cost	Total Cost	Savings	Total Net Cost
		Cost	Cost				
Police Officers	2.00	\$ 33,080	\$ 156,044	\$ 189,124	\$ -	\$ -	\$ 189,124
Police Clerk	1.00	9,350	47,411	56,761	-	-	56,761
Part-time Evidence Clerk	0.50	9,350	15,710	25,060	-	-	25,060
Building Feasibility Study	-	50,000	-	50,000	-	-	50,000
	<b>3.50</b>	<b>\$ 101,780</b>	<b>\$ 219,165</b>	<b>\$ 320,945</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,945</b>

**PERSONNEL SUMMARY**

Personnel	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Police Chief	1.00	1.00	1.00	1.00	-	-	1.00
Captain	1.00	1.00	1.00	1.00	-	-	1.00
Lieutenant	2.00	2.00	2.00	2.00	-	-	2.00
Sergeant	5.00	5.00	5.00	5.00	-	-	5.00
Corporals	5.00	5.00	5.00	5.00	-	-	5.00
Investigator	2.00	2.00	2.00	2.00	-	-	2.00
Police Officer	10.00	10.00	10.00	10.00	-	2.00	12.00
Clerical	2.00	2.00	2.00	2.00	-	-	2.00
Animal Ctr. Officer	-	1.50	1.50	1.50	-	-	1.50
<b>TOTAL PERSONNEL</b>	<b>28.00</b>	<b>29.50</b>	<b>29.50</b>	<b>29.50</b>	<b>-</b>	<b>2.00</b>	<b>31.50</b>

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
ANIMAL CONTROL (2201)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ 62,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	3,141	-	-	-	-	-	-
Maint. & Operations	1,668	-	-	-	-	-	-
Supplies	970	-	-	-	-	-	-
Utilities/Comm.	942	-	-	-	-	-	-
Vehicle & Fuel	4,581	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 74,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

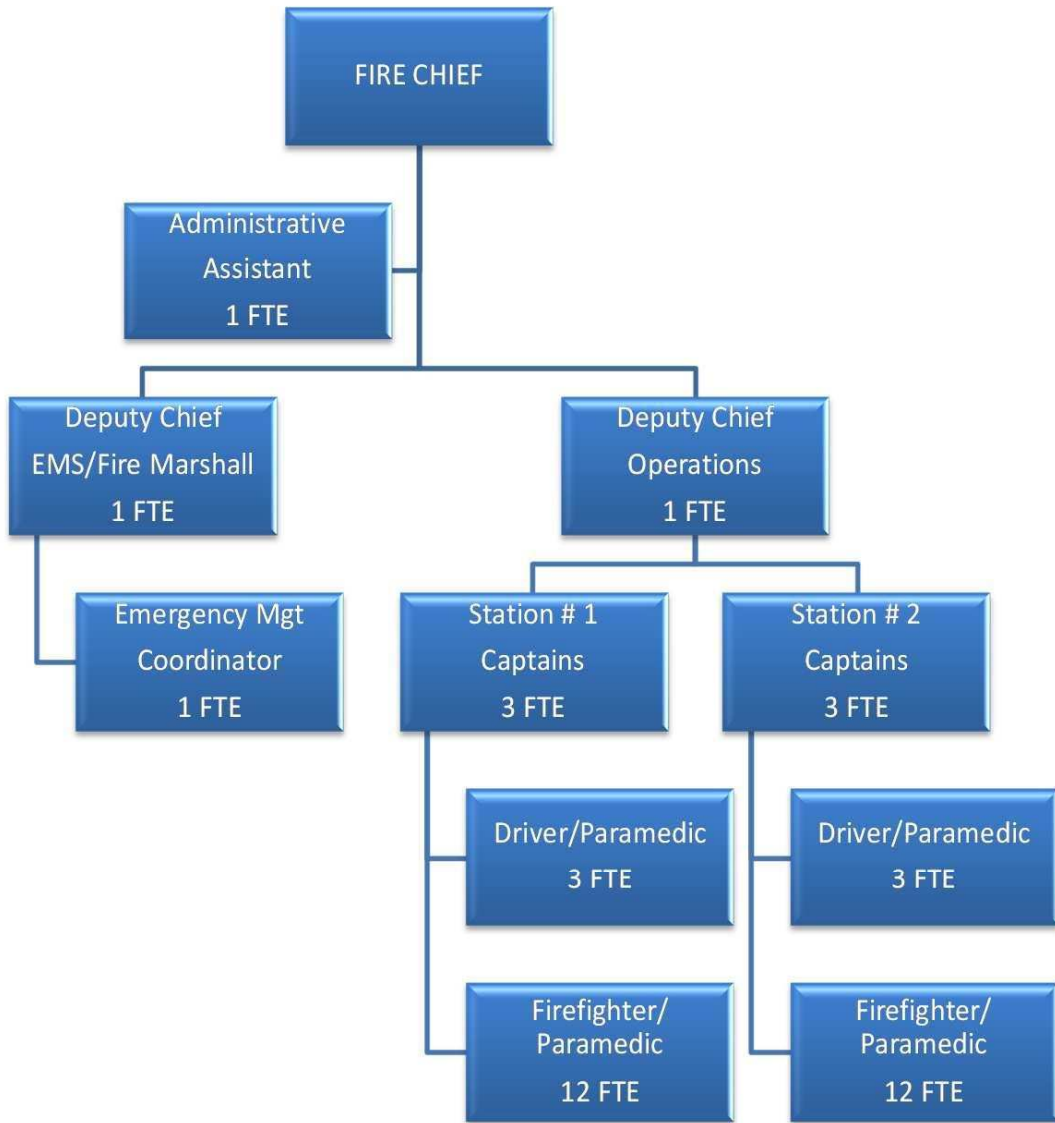
No unmet budget needs for this division.

**PERSONNEL SUMMARY**

Personnel	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Full-Time Equivalents							
AC Officer	1.00	-	-	-	-	-	-
P/T AC Officer	0.50	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>1.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
FIRE SERVICES (2300)**

**DEPARTMENT MISSION**

---

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

**DEPARTMENT VISION**

---

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

**CORE VALUES**

---

Loyalty, Respect, Courage

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

---

- Training division became certified and started holding state certified training classes
- Continue NFPA Physicals for members
- Worked with Lake Cities to Sign new Interlocals for Fire Service
- Worked with Lake Cities to institute Fire Department Vehicle and Replacement Fund
- Began state mandated certification Program for Fire Inspectors

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

---

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

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Total Calls</b>	2,643	2,350	2,375	2,425
• Fire Calls	1177	890	900	950
• Structure fires	55	53	46	50
• EMS Alarms	1,466	1,167	1,350	1,400
• MVAs	306	240	270	300
• Public Education programs	60	65	60	60
• Routine inspections	400	400	400	405
• Training hours	8,640	8,640	8,640	8,640

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC SAFETY  
FIRE (2300)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 3,502,866	\$ 3,617,358	\$ 3,616,146	\$ 3,733,337	\$ -	\$ 93,397	\$ 3,826,734
Professional Fees	116,751	132,733	128,686	134,481	-	-	134,481
Maint. & Operations	67,758	65,760	62,522	60,675	-	-	60,675
Supplies	212,230	167,859	168,834	187,818	-	6,500	194,318
Utilities/Comm.	88,352	87,474	90,415	87,071	-	960	88,031
Vehicle & Fuel	121,811	122,992	115,960	123,756	-	500	124,256
Training	26,131	43,705	41,455	27,515	-	-	27,515
Capital Outlay	64,250	4,171	-	-	-	132,208	132,208
Transfers	18,622	-	-	-	-	41,650	41,650
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,218,773</b>	<b>\$ 4,242,052</b>	<b>\$ 4,224,018</b>	<b>\$ 4,354,653</b>	<b>\$ -</b>	<b>\$ 275,215</b>	<b>\$ 4,629,868</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Vehicle Replacement Fund	-	\$ -	\$ 41,650	\$ 41,650	\$ -	\$ 41,650
Emergency Mgmt Position	1.00	5,000	85,597	90,597	-	90,597
Inspection Program	-	2,960	9,800	12,760	-	12,760
Gear Storage Lockers	-	5,208	-	5,208	-	5,208
Maintenance Storage Building	-	125,000	-	125,000	-	125,000
<b>Total Supplemental Budget</b>	<b>1.00</b>	<b>\$ 138,168</b>	<b>\$ 137,047</b>	<b>\$ 275,215</b>	<b>\$ -</b>	<b>\$ 275,215</b>

**UNMET BUDGET NEEDS**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Fence Training Field	-	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 24,000
	-	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 24,000

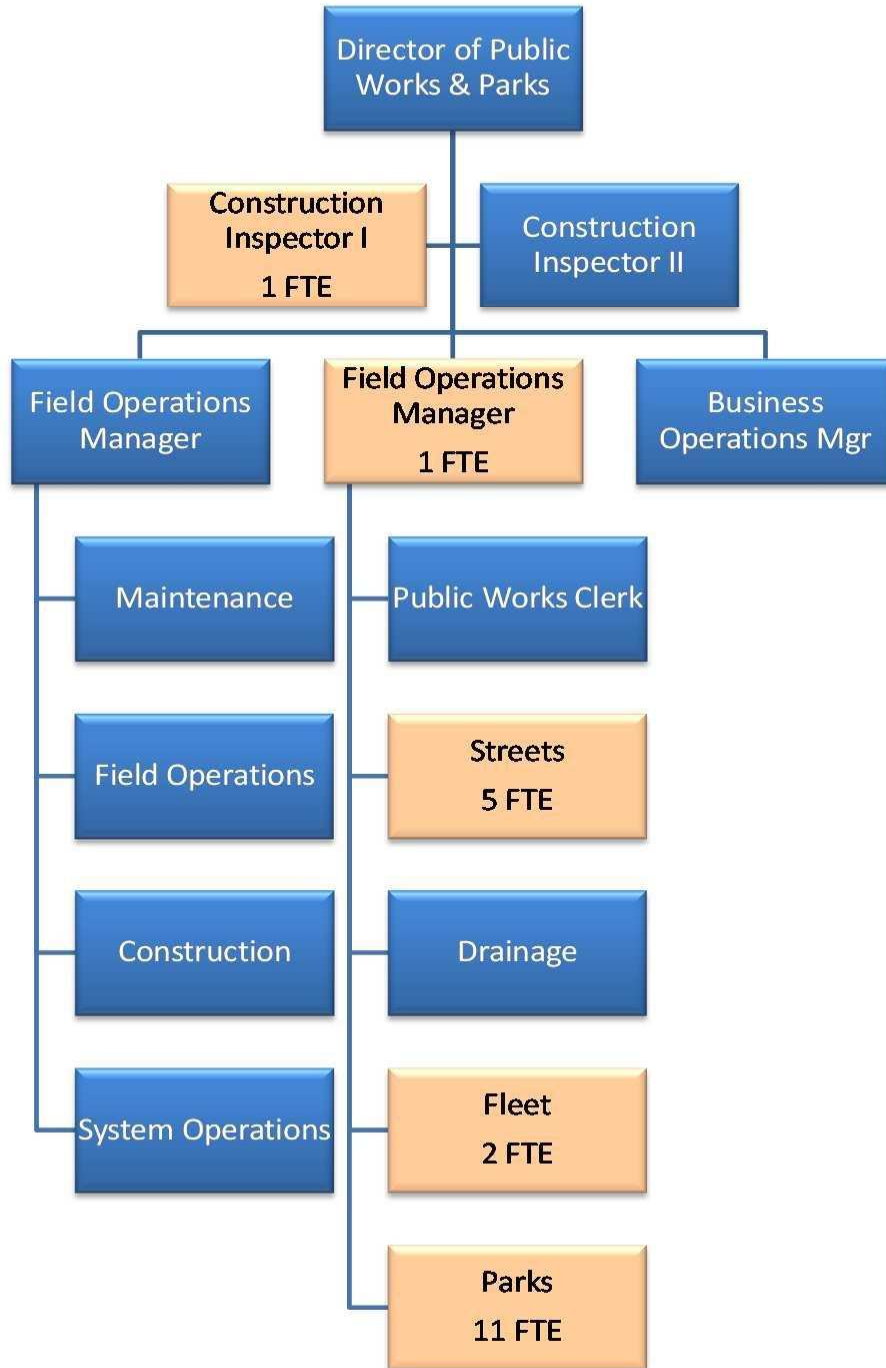
**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Fire Chief	1.00	1.00	1.00	1.00	-	-	1.00
Deputy Chief	2.00	2.00	2.00	2.00	-	-	2.00
Captain	6.00	6.00	6.00	6.00	-	-	6.00
A.O. Paramedic	6.00	6.00	6.00	6.00	-	-	6.00
Firefighter	24.00	24.00	24.00	24.00	-	-	24.00
Emergency Coord.	1.00	-	-	-	-	1.00	1.00
Admin, Assistant	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>41.00</b>	<b>40.00</b>	<b>40.00</b>	<b>40.00</b>	<b>-</b>	<b>1.00</b>	<b>41.00</b>





**PUBLIC WORKS & PARK MAINTENANCE  
Organizational Chart**



**PUBLIC WORKS**

**DEPARTMENT DESCRIPTION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Crack sealed all asphalt streets as a step in preventative maintenance.
- Keep work order response to 85% or higher response in same week of notice.
- Continued Staff training and certification in automotive diagnostics and repairs.
- Completed Household Hazardous Waste collection event.
- Completed all required BMP'S for "Good Housekeeping" required by TCEQ.
- Continue with the quarterly street sweeping program.
- Completed irrigation of all Corinth Parkway medians.
- Repaved Pecan Creek Cir. using Interlocal Agreement with Denton County.
- Made significant improvements to Community Park playing fields and grounds.
- Began new chemical applications program in local parks and Community Park (fertilizer, herbicide).

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

- Continue with the quarterly street sweeping program.
- Identify and repair all sidewalks which pose a risk to pedestrians (trip hazards).
- Complete year 5 of the Storm Water Management Plan with the State of Texas.
- Continue preventative maintenance program on all vehicles and equipment within budget.
- Complete another annual Household Hazardous Waste Collection Event.
- Seal coat and re-stripe Community Park parking lots.
- Complete first full year of new chemical application program to see benefits in Corinth Parks.
- Maintain medians and Right of Way at a higher level of maintenance.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Streets</b>				
• Pot holes repaired	1,500	1,000	2,000	1,500
• Sidewalk Replacement (linear feet)	210	250	340	300
• Street Reconstruction (square yard)	850	1,000	980	1,000
• Work Orders	282	100	200	225
• Citizen Requests - Resolved within 5 days	75%	85%	80%	80%
<b>Fleet Maintenance</b>				
• Preventive maintenance services	245	325	225	300
• Vehicle repairs	180	225	160	200
• Equipment repairs	99	100	75	100
• Contract repairs	19	25	25	25
• Fleet size of vehicles and heavy equipment	120	120	125	130
• Average work orders completed weekly	20	20	20	20
<b>Park Maintenance</b>				
• Neighborhood Parks Mowed	214	224	227	230
• Park Acreage maintained	2,600	4,745	2,600	2,600
• Right-of-way miles maintained	350	6,144	350	350
• Athletics fields maintained	875	800	875	875
• Facilities Mowed	96	96	98	100

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC WORKS  
CITY HALL EXPENSES (1004)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	27,102	16,785	19,434	21,545	-	-	21,545
Maint. & Operations	41,509	46,845	45,010	45,062	-	-	45,062
Supplies	14,476	19,665	15,000	14,575	-	-	14,575
Utilities/Comm.	83,021	71,263	75,478	75,212	-	-	75,212
Vehicle & Fuel	-	1,700	500	300	-	-	300
Training	-	-	-	-	-	-	-
Capital Outlay	-	22,550	22,250	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 166,108</b>	<b>\$ 178,808</b>	<b>\$ 177,672</b>	<b>\$ 156,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 156,694</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

No personnel budgeted for this division.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC WORKS  
FLEET MAINTENANCE (1800)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 116,519	\$ 121,303	\$ 117,464	\$ 122,621	\$ -	\$ -	\$ 122,621
Professional Fees	2,119	3,623	3,417	3,557	-	-	3,557
Maint. & Operations	1,891	1,998	1,470	1,548	-	-	1,548
Supplies	5,301	7,191	5,780	5,918	-	-	5,918
Utilities/Comm.	3,678	3,804	3,358	3,522	-	-	3,522
Vehicle & Fuel	12,506	13,295	8,000	10,000	-	-	10,000
Training	-	1,000	1,000	1,500	-	-	1,500
Capital Outlay	-	-	-	-	-	-	-
Transfers	1,640	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 143,654</b>	<b>\$ 152,214</b>	<b>\$ 140,489</b>	<b>\$ 148,666</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 148,666</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Fleet Superintendent	1.00	1.00	1.00	1.00	-	-	1.00
Mechanic I	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC WORKS  
STREETS (4800)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Wages & Benefits	\$ 420,182	\$ 451,468	\$ 435,998	\$ 462,230	\$ -	\$ -	\$ 462,230
Professional Fees	28,696	20,796	37,946	34,765	-	-	34,765
Maint. & Operations	32,582	53,552	46,950	48,271	-	-	48,271
Supplies	16,296	27,451	20,204	24,592	-	-	24,592
Utilities/Comm.	153,240	155,505	154,087	153,254	-	-	153,254
Vehicle & Fuel	23,015	28,200	28,200	28,200	-	-	28,200
Training	561	1,400	-	1,400	-	-	1,400
Capital Outlay	-	-	-	-	-	-	-
Transfers	26,025	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 700,597</b>	<b>\$ 738,372</b>	<b>\$ 723,385</b>	<b>\$ 752,712</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 752,712</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

Personnel Full-Time Equivalents	2010-11 ACTUAL	2011-12 BUDGET	2011-12 ESTIMATE	2012-13 REQUESTED	2012-13 REDUCTION	2012-13 PACKAGES	2012-13 ADOPTED
Superintendent	1.00	1.00	1.00	1.00	-	-	1.00
Inspector I	1.00	1.00	1.00	1.00	-	-	1.00
Field Ops. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Heavy Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Light Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>7.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC WORKS  
PARK MAINTENANCE (5600)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 537,784	\$ 511,313	\$ 476,969	\$ 527,175	\$ -	\$ -	\$ 527,175
Professional Fees	12,903	24,713	12,713	12,266	-	-	12,266
Maint. & Operations	35,716	93,976	48,316	70,396	-	-	70,396
Supplies	21,885	31,351	51,063	31,588	-	15,000	46,588
Utilities/Comm.	23,484	57,083	59,438	53,238	-	-	53,238
Vehicle & Fuel	39,356	48,530	36,000	37,265	-	-	37,265
Training	948	3,455	2,300	1,500	-	-	1,500
Capital Outlay	107	60,000	40,000	-	-	50,000	50,000
Transfers	14,782	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 686,965</b>	<b>\$ 830,421</b>	<b>\$ 726,799</b>	<b>\$ 733,428</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 798,428</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
Chemicals	-	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Repave Community Parking Lots	-	50,000	-	50,000	-	50,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ 65,000</b>

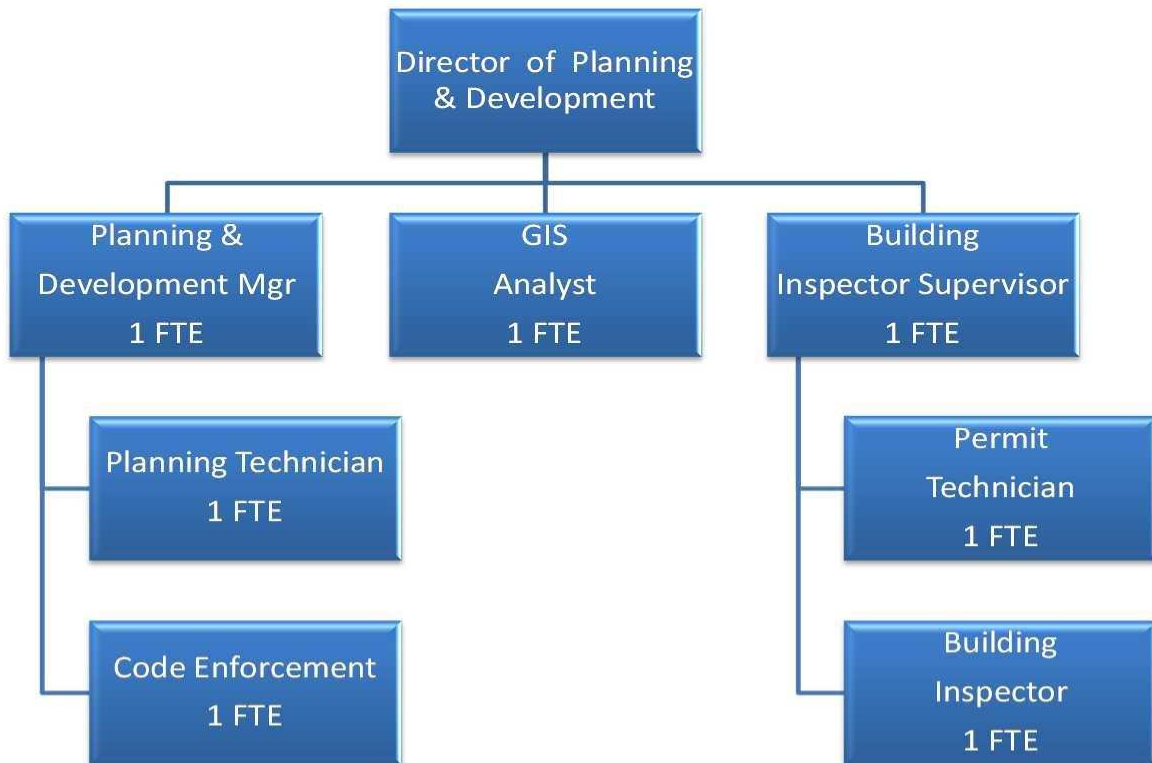
**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Director	1.00	-	-	-	-	-	-
Parks/Facilities Mgr	1.00	1.00	1.00	1.00	-	-	1.00
Crew Leader	2.00	2.00	2.00	2.00	-	-	2.00
Maintenance Worker	8.00	8.00	8.00	8.00	-	-	8.00
<b>TOTAL PERSONNEL</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>-</b>	<b>11.00</b>

**PLANNING & DEVELOPMENT  
Organizational Chart**



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PLANNING & DEVELOPMENT**

**DEPARTMENT DESCRIPTION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Completion of the Unified Development Code.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

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

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Community Development</b>				
• Permit Issued	450	550	550	600
• Plans Submitted	100	100	150	150
• Annual Phone Calls Received	18,000	18,000	15,000	16,000
• Contractor Registrations	100	100	150	150
• Health Inspections	50	50	50	50
• Plan Reviews Completed	70	75	75	75
• Completed Inspections	1,300	1,350	1,400	1,400
• Code Enforcement Inspections	2,000	2,100	4,000	3,000
<b>Planning</b>				
• Plats	20	18	3	8
• Site Plan	15	17	6	10
• Zoning	8	9	4	4
• New Ordinance Development	5	6	4	5
• GIS Requests	160	175	150	160
• Processed Projects	45	40	25	40
• Ordinance Updates	5	4	10	4
• GIS Project Request Completion	160	175	150	160
• Development Meeting completion	20	17	5	10



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PLANNING & DEVELOPMENT  
PLANNING (1400)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 285,280	\$ 285,098	\$ 273,994	\$ 288,865	\$ -	\$ -	\$ 288,865
Professional Fees	18,035	50,628	15,008	59,664	-	-	59,664
Maint. & Operations	12,251	21,450	18,010	19,840	-	-	19,840
Supplies	9,968	7,500	7,500	7,500	-	-	7,500
Utilities/Comm	1,274	1,950	1,950	1,728	-	-	1,728
Vehicle & Fuel	39	-	-	-	-	-	-
Training	-	3,000	5,000	7,000	-	-	7,000
Capital Outlay	-	2,500	-	-	-	-	-
Transfers	26,984	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 353,831</b>	<b>\$ 372,126</b>	<b>\$ 321,462</b>	<b>\$ 384,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,597</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Planning Director	1.00	1.00	1.00	1.00	-	-	1.00
Senior Planner	1.00	1.00	1.00	1.00	-	-	1.00
GIS Analyst	1.00	1.00	1.00	1.00	-	-	1.00
Planning Technician	1.00	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 302,647	\$ 316,885	\$ 301,632	\$ 325,213	\$ -	\$ -	\$ 325,213
Professional Fees	18,646	45,685	38,710	52,688	-	-	52,688
Maint. & Operations	6,902	4,596	3,296	3,998	-	-	3,998
Supplies	3,818	4,694	4,519	4,777	-	-	4,777
Utilities/Comm.	4,192	6,214	5,464	5,148	-	-	5,148
Vehicle & Fuel	4,950	5,000	9,000	9,000	-	-	9,000
Training	1,509	1,225	1,225	790	-	-	790
Capital Outlay	-	-	-	-	-	-	-
Transfers	11,580	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 354,243</b>	<b>\$ 384,299</b>	<b>\$ 363,846</b>	<b>\$ 401,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401,614</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

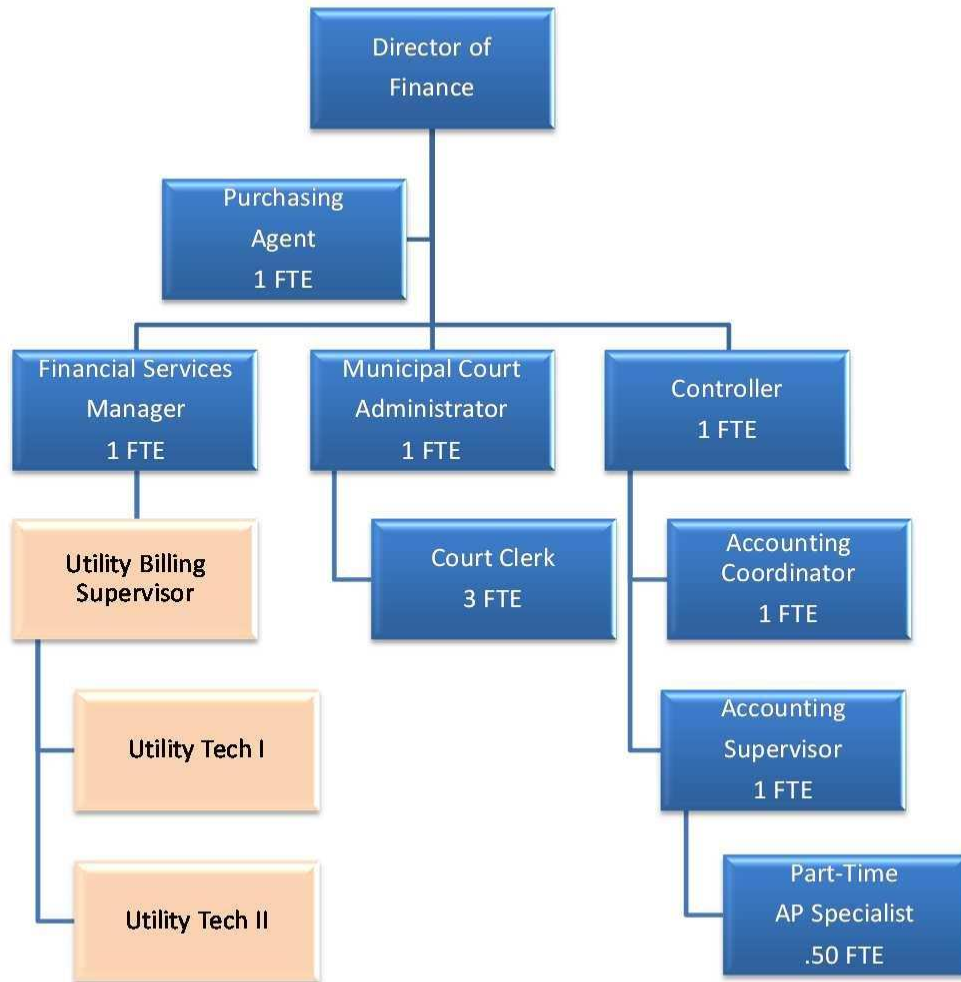
**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Inspector	2.00	2.00	2.00	2.00	-	-	2.00
Permit Technician	2.00	2.00	2.00	2.00	-	-	2.00
Code Enf. Officer	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	<b>5.00</b>

**FINANCE DEPARTMENT  
Organizational Chart**



**FINANCE SERVICES**

**DEPARTMENT DESCRIPTION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Maintained State Comptroller Leadership Circle award recognizing local governments that strive to meet a high standard for financial transparency on-line.
- Received Government Finance Officers Association Distinguished Budget Presentation Award.
- Received Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.
- Automated procurement card process and implemented electronic interface with the general ledger.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

- Develop a balanced budget which incorporates the organizations basic platform for operations on which to build future needs.
- Implement paperless workflow for Accounts Payable, Payroll, and Purchasing.
- Increase the court's efficiency through streamlined procedures and automation.
- Develop data storage and imaging workflow for Municipal Court.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
• Accounts Payable documents processed per year	4,469	4,500	4,322	4,500
• Accounts Payable checks issued per year	2,953	2,600	2,600	2,500
• Accounts Receivable processed per year	356	n/a	350	320
• Vendor invoices processed within 30 days	99%	99%	99%	99%
• Accounts Receivable collection rate	98%	98%	98%	98%
<b>Budget</b>				
• Budget transfers per year	54	50	49	50
• Budget Amendments	2	n/a	7	2
<b>Purchasing</b>				
• Purchase Orders Processed per year	690	n/a	500	500
• Formal bids prepared per year	15	n/a	12	15
• Procurement Card transactions processed per year	1,417	n/a	2,800	3,000
<b>Municipal Court</b>				
• Court Cases Processed	5,837	n/a	6,000	5,900
• Court Cases Appealed	356	n/a	260	-
• Trials by Judge/Jury	108	n/a	100	100

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**FINANCIAL SERVICES  
FINANCE (1100)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 526,841	\$ 560,722	\$ 548,422	\$ 585,626	\$ -	\$ -	\$ 585,626
Professional Fees	7,485	16,698	18,696	16,463	-	-	16,463
Maint. & Operations	13,557	16,601	18,750	20,100	-	-	20,100
Supplies	8,330	12,435	9,000	8,500	-	-	8,500
Utilities/Comm.	2,890	3,356	3,550	5,004	-	-	5,004
Vehicle & Fuel	-	-	-	-	-	-	-
Training	5,220	5,373	4,850	4,620	-	-	4,620
Capital Outlay	15,515	1,000	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 579,837</b>	<b>\$ 616,185</b>	<b>\$ 603,268</b>	<b>\$ 640,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 640,313</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Director	1.00	1.00	1.00	1.00	-	-	1.00
Financial Serv. Manager	1.00	1.00	1.00	1.00	-	-	1.00
Controller	1.00	1.00	1.00	1.00	-	-	1.00
Purchasing Agent	1.00	1.00	1.00	1.00	-	-	1.00
Acct. Coordinator	1.00	1.00	1.00	1.00	-	-	1.00
AP Specialist	0.50	0.50	0.50	0.50	-	-	0.50
Accounting Supervisor	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>-</b>	<b>-</b>	<b>6.50</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**FINANCIAL SERVICES  
MUNICIPAL COURT (1500)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 198,863	\$ 189,590	188,361	\$ 230,945	\$ -	\$ -	\$ 230,945
Professional Fees	45,961	51,484	46,540	59,162	-	-	59,162
Maint. & Operations	6,653	11,127	9,009	3,900	-	-	3,900
Supplies	8,832	19,811	11,546	10,620	-	-	10,620
Utilities/Comm.	2,877	2,448	1,800	3,150	-	-	3,150
Vehicle & Fuel	-	-	-	-	-	-	-
Training	1,813	2,939	5,000	3,950	-	-	3,950
Capital Outlay	-	6,800	6,792	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 264,999</b>	<b>\$ 284,199</b>	<b>269,048</b>	<b>\$ 311,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,727</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Court Administrator	1.00	1.00	1	1.00	-	-	1.00
Court Clerk	3.00	3.00	3	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>4.00</b>	<b>4.00</b>	<b>4</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>4.00</b>

# Debt Service Fund

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

## **DEBT MANAGEMENT SUMMARY**

- A. **Debt Issuance.** The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a city. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good, for capital equipment or other long term assets.
- B. **Disclosure.** Full disclosure of operations will be made to the bond rating agencies and other depositories of financial information as required by the Securities and Exchange Commission (SEC) Rule 15c2-12, specifically, Texas Municipal Advisory Council (State Information Depository).
- C. **Rating Agency Communication.** The City staff will seek to maintain and improve its current bond rating so its borrowing costs are reduced to a minimum and its access to credit preserved. The City staff, with assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Official Statements, and will take responsibility for the accuracy of all information released.
- D. **Federal Requirements.** The City will maintain procedures to comply with arbitrage rebate and other federal requirements.
- E. **Debt Limit.** The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Corinth's adopted rate of \$0.60489 per \$100 valuation falls well below this limit.
- F. **Bond Ratings.** Corinth's bonds currently have the following ratings: Moody's – A2; Standard & Poor's – AA-.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**SUMMARY OF RESOURCES & EXPENDITURES  
DEBT SERVICE FUND  
2012-13**

**RESOURCE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Ad Valorem Taxes	\$ 1,991,394	\$ 1,994,821	\$ 2,014,821	\$ 1,999,400	\$ -	\$ -	\$ 1,999,400
Interest Income	10,442	-	4,500	-	-	-	-
Transfer In	797,772	45,934	45,934	208,287	-	-	208,287
<b>TOTAL REVENUES</b>	<b>\$ 2,799,608</b>	<b>\$ 2,040,755</b>	<b>\$ 2,065,255</b>	<b>\$ 2,207,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,207,687</b>
Use of Fund Balance	-	324,071	277,763	306,179			306,179
<b>TOTAL RESOURCES</b>	<b>\$ 2,799,608</b>	<b>\$ 2,364,826</b>	<b>\$ 2,343,018</b>	<b>\$ 2,513,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,513,866</b>

**EXPENDITURE SUMMARY**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Debt Service	\$ 2,297,463	\$ 2,339,826	\$ 2,339,826	\$ 2,488,866	\$ -	\$ -	\$ 2,488,866
Paying Agent Fees	6,317	25,000	3,192	25,000	-	-	25,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,303,780</b>	<b>\$ 2,364,826</b>	<b>\$ 2,343,018</b>	<b>\$ 2,513,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,513,866</b>



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION  
2012-13**

Assessed Valuation for 2011		\$ 1,390,506,929
Gain/(Loss) in Value		3,191,587
Net Assessed Valuation for 2012		<b>\$ 1,393,698,516</b>

**GENERAL FUND:**

Tax Rate Per \$100 valuation	x	0.46143
		6,430,943
Estimated Collections	x	100.00%
<b>TOTAL REVENUE</b>		<b>\$ 6,430,943</b>

**GENERAL DEBT SERVICE FUND:**

Tax Rate Per \$100 valuation	x	0.14346
		1,999,400
Estimated Collections	x	100.00%
<b>TOTAL REVENUE</b>		<b>\$ 1,999,400</b>

DISTRIBUTION	2011-12 BUDGET	2012-13 ADOPTED	2012-13 REVENUE	PERCENT
General Fund	\$ 0.44789	\$ 0.46143	\$ 6,430,943	76.28%
General Debt Service Fund	0.14346	0.14346	1,999,400	23.72%
<b>TOTAL</b>	<b>\$ 0.59135</b>	<b>\$ 0.60489</b>	<b>\$ 8,430,343</b>	<b>100.00%</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL LONG-TERM DEBT  
2012-13**

Issue	Interest Rate	Issue Date	Final Maturity	Original Amount of Issue	Gross Amount outstanding at 9/30/12
<b>1999 General Obligation</b> Proceeds to be used to (i) construct, reconstruct and improve streets within the City, (ii) provide a new city hall by acquiring or constructing, or both, a suitable facility for such purpose, (iii) construct park improvements, (iv) and to pay the costs of issuance associated with the sale of the bonds.	4.15 to 5.00	04-15-1999	02-15-2014	\$ 7,000,000	\$ 820,000
<b>2001 General Obligation</b> Proceeds to be used for street improvements and to pay the costs of issuance associated with the sale of the bonds.	4.25 to 6.25	02-15-2001	02-15-2016	2,000,000	460,000
<b>2005 General Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt in order to lower the overall debt service requirements of the City, and (ii) to pay the costs associated with the issuance of the bonds.	4.00 to 4.25	12-1-2005	02-15-2020	5,080,000	3,640,000
<b>2007 General Obligation Refunding</b> Proceeds to be used to (i) refund a portion of the City's outstanding ad valorem tax debt in order to lower the overall debt service requirements of the City, and (ii) to pay the costs associated with the issuance of the bonds.	3.78 to 4.49	02-1-2007	02-15-2021	5,250,000	4,710,000
<b>2007 Certificates of Obligation</b> Proceeds to be used for (i) constructing and improving streets and roads, (ii) constructing, installing improvements to the City's waterworks and sanitary sewer system, (iii) computer and technology equipment and upgrades for the City's information technology and communication systems, (iv) acquiring and installing security and fire suppression systems for City buildings, (v) legal, fiscal and engineering fees in connection with such projects and (vi) pay costs associated with the issuance of the bonds.	4.50 to 5.25	08-15-2007	02-15-2027	24,020,000	19,265,000
<b>2010 Certificates of Obligation</b> Proceeds to be used to (i) purchase replacement vehicles and equipment for the Fire department, and (ii) pay costs associated with the issuance of the bonds.	3.43 to 3.84	05-14-2010	02-15-2020	1,500,000	1,105,000
				<b>\$ 44,850,000</b>	<b>\$ 30,000,000</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL DEBT SERVICE REQUIREMENTS  
2012-13**

**General Fund (Tax Supported)**

		Principal & Interest Requirements for 2012-13		
Issue		Principal	Interest	Total
1999	General Obligation	\$ 400,000	\$ 27,700	\$ 427,700
2001	General Obligation	105,000	19,000	124,000
2005	General Obligation Refunding	401,700	108,439	510,139
2007	General Obligation Refunding	210,375	156,241	366,616
2007	Certificates of Obligation	421,611	399,376	820,987
2010	Certificates of Obligation	205,000	34,424	239,424
		<b>\$ 1,743,686</b>	<b>\$ 745,180</b>	<b>\$ 2,488,866</b>

**Water/Wastewater**

		Principal & Interest Requirements for 2012-13		
Issue		Principal	Interest	Total
2005	General Obligation Refunding	\$ 113,300	\$ 30,585	\$ 143,885
2007	General Obligation Refunding	44,625	33,143	77,768
2007	Certificates of Obligation	463,609	436,125	899,734
		<b>\$ 621,534</b>	<b>\$ 499,853</b>	<b>\$ 1,121,387</b>

**Storm Drainage**

		Principal & Interest Requirements for 2012-13		
Issue		Principal	Interest	Total
2007	Certificates of Obligation	\$ 104,779	\$ 102,288	\$ 207,067
		<b>\$ 104,779</b>	<b>\$ 102,288</b>	<b>\$ 207,067</b>

**GRAND TOTAL**

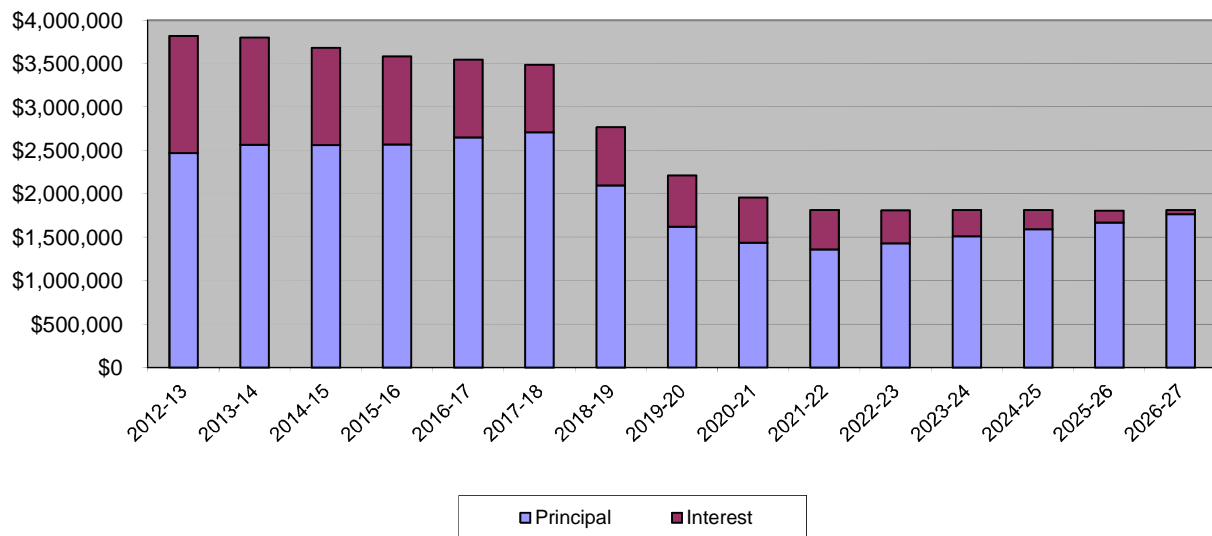
<b>\$ 2,469,999</b>	<b>\$ 1,347,321</b>	<b>\$ 3,817,320</b>
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**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL LONG-TERM DEBT  
PRINCIPAL & INTEREST REQUIREMENTS  
AS OF OCTOBER 1, 2012**

Year	General Debt Principal	General Debt Interest	Total General Debt	Water/ Wastewater Debt	Drainage Debt	General Fund (Tax Supported) Debt
2012-13	2,470,000	1,347,320	3,817,320	1,121,387	207,067	2,488,866
2013-14	2,565,000	1,236,387	3,801,387	1,114,006	207,068	2,480,313
2014-15	2,560,000	1,123,592	3,683,592	1,136,250	193,999	2,353,343
2015-16	2,570,000	1,010,913	3,580,913	1,136,296	195,277	2,249,340
2016-17	2,650,000	894,857	3,544,857	1,149,694	195,646	2,199,517
2017-18	2,710,000	777,662	3,487,662	1,153,443	197,260	2,136,959
2018-19	2,095,000	673,752	2,768,752	1,005,896	197,091	1,565,765
2019-20	1,620,000	591,736	2,211,736	908,379	197,770	1,105,587
2020-21	1,435,000	522,652	1,957,652	868,165	198,649	890,838
2021-22	1,360,000	453,863	1,813,863	842,163	199,230	772,470
2022-23	1,430,000	380,625	1,810,625	839,990	199,544	771,091
2023-24	1,510,000	303,450	1,813,450	840,575	200,581	772,294
2024-25	1,590,000	222,075	1,812,075	839,250	201,117	771,708
2025-26	1,670,000	136,500	1,806,500	836,015	201,151	769,334
2026-27	1,765,000	46,331	1,811,331	837,511	202,428	771,392
<b>TOTAL</b>	<b>\$ 30,000,000</b>	<b>\$ 9,721,715</b>	<b>\$ 39,721,715</b>	<b>\$ 14,629,020</b>	<b>\$ 2,993,878</b>	<b>\$ 22,098,817</b>

**2012-2027 GENERAL DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS**



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

# Utility Fund

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

## **Major Revenue Summary:**

Operating revenues are determined by the water and wastewater rates as well as the volume of water sold and wastewater treated. These revenues are highly influenced by weather patterns. Hot, dry summers result in high water sales, which to a certain extent, also generate higher wastewater revenues. A water/wastewater rate study was done February 2011, and the City Council adopted a three-year financial plan and the corresponding rate structure for the City April 2011. The 2012-13 budget incorporates the current rates and assumes another normal year with proposed revenue from water sales of \$6,035,916. Residential wastewater treatment charges are determined by a winter average process that takes the lowest three winter months of water consumption to determine a baseline wastewater treatment demand. The winter weather, when wet, drives lower wastewater charges for the year, when dry, it drives higher charges. The 2012-13 budgeted wastewater revenue is budgeted at \$4,148,800.

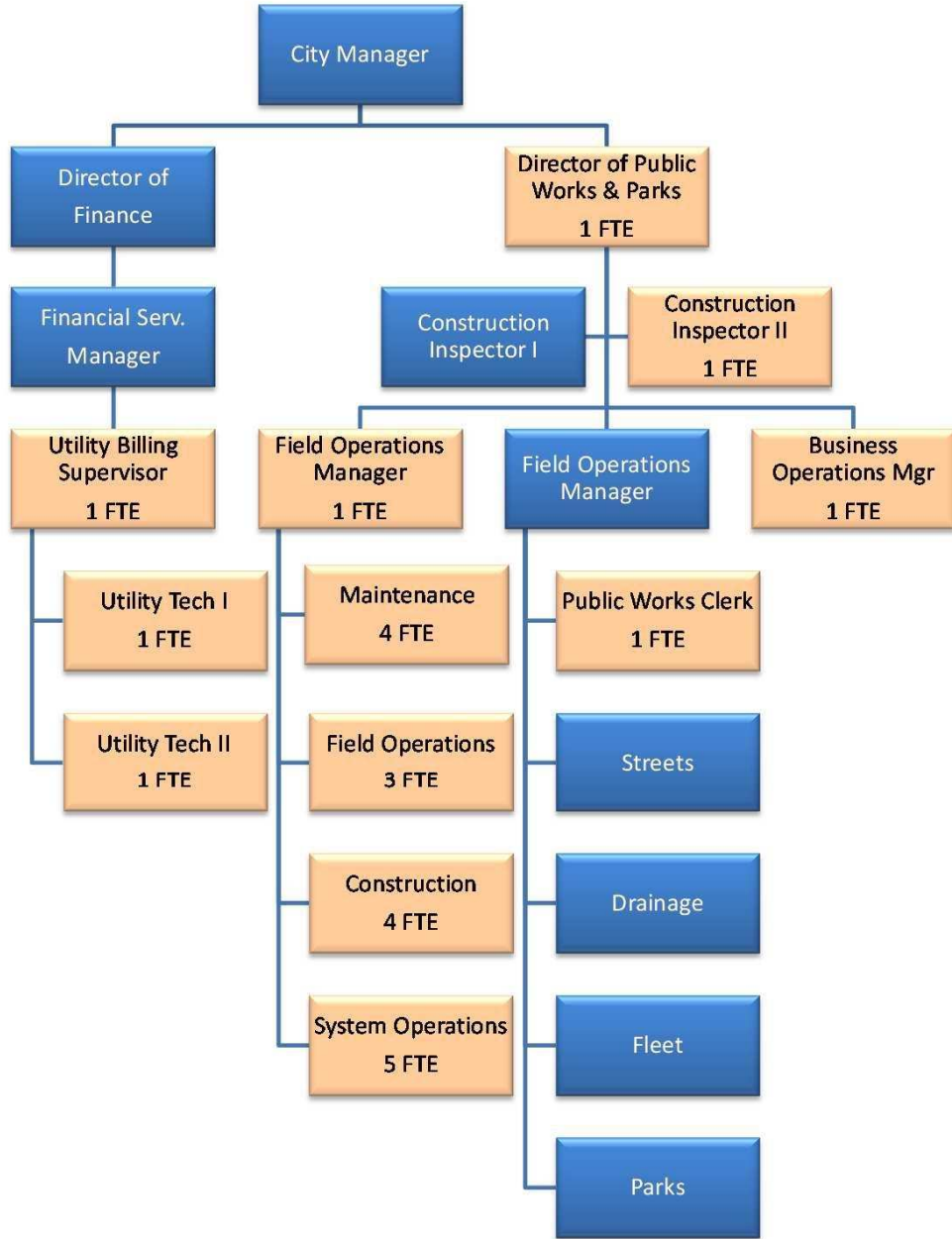


## **Major Expenditure Summary:**

The total cost for Utility Fund services for fiscal year 2012-13 is \$12,949,386, which includes a transfer to the Water CIP fund of \$300,000 for a 1.5M ground storage tank, and a transfer to the Utility Capital Improvement Fund of \$570,000 for a 12" water line on Shady Shores, and \$450,000 for a 30" sanitary sewer through Oakmont. Operating expenses are dominated by contractual payments for 1) the purchase of water for resale and City use from the Upper Trinity Regional Water District; 2) wastewater treatment from Upper Trinity Regional Water District and the City of Denton. Solid Waste collection is a pass-through cost billed by the City with minimal net effect on the budget.



**UTILITY FUND  
Organizational Chart**



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
SUMMARY OF RESOURCES  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water Charges	\$ 6,881,667	\$ 6,035,916	\$ 6,035,916	\$ 6,035,916	\$ -	\$ -	\$ 6,035,916
<b>Water Subtotal</b>	<b>\$ 6,881,667</b>	<b>\$ 6,035,916</b>	<b>\$ 6,035,916</b>	<b>\$ 6,035,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,035,916</b>
Wastewater Disposal Charges	\$ 4,047,272	\$ 4,311,490	\$ 4,311,490	\$ 4,148,800	\$ -	\$ -	\$ 4,148,800
<b>Wastewater Subtotal</b>	<b>\$ 4,047,272</b>	<b>\$ 4,311,490</b>	<b>\$ 4,311,490</b>	<b>\$ 4,148,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,148,800</b>
Garbage Tax Revenue	\$ 72,772	\$ 70,000	\$ 72,294	\$ 73,000	\$ -	\$ -	\$ 73,000
Garbage Billing Fees	19,591	20,000	20,000	20,000	-	-	20,000
Garbage Revenue-Regular	743,831	802,000	742,800	750,000	-	-	750,000
Garbage Revenue-Seniors	80,385	70,000	80,000	75,000	-	-	75,000
<b>Garbage Subtotal</b>	<b>\$ 916,579</b>	<b>\$ 962,000</b>	<b>\$ 915,094</b>	<b>\$ 918,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 918,000</b>
Public Improvement Inspec.	\$ 10,200	\$ 10,000	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ 10,000
<b>Inspections Subtotal</b>	<b>\$ 10,200</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Penalties & Late Charges	\$ 154,299	\$ 130,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 150,000
Reconnect Fees	49,925	45,000	50,000	50,000	-	-	50,000
Water Tap Fees	63,865	50,000	50,000	50,000	-	-	50,000
Wastewater Tap Fees	42,350	35,000	35,000	35,000	-	-	35,000
Service fees	13,200	12,000	12,000	12,000	-	-	12,000
CSI Fees	-	-	-	-	-	-	-
<b>Charges &amp; Fees Subtotal</b>	<b>\$ 323,639</b>	<b>\$ 272,000</b>	<b>\$ 297,000</b>	<b>\$ 297,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,000</b>
Investment Income	\$ 17,767	\$ 10,000	\$ 20,000	\$ 20,600	\$ -	\$ -	\$ 20,600
Investment Gain/(Loss)	-	-	-	-	-	-	-
Interest Income	201	185	200	250	-	-	250
Miscellaneous Income	5,510	10,000	7,500	10,000	-	-	10,000
NSF Fees	2,730	2,000	3,000	3,000	-	-	3,000
CC Processing Fees	32,422	30,000	30,000	30,000	-	-	30,000
Gain on Sale of Fixed Assets	-	-	-	-	-	-	-
<b>Other Revenue Subtotal</b>	<b>\$ 58,629</b>	<b>\$ 52,185</b>	<b>\$ 60,700</b>	<b>\$ 63,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,850</b>
General Fund Administrative Fee	\$ 82,063	\$ 103,021	\$ 103,021	\$ 141,423	\$ -	\$ -	\$ 141,423
Drainage Administrative Fee	9,872	15,381	15,381	14,397	-	-	14,397
Transfer from Other Funds	-	-	-	-	-	-	-
Developer Contribution	51,925	-	-	-	-	-	-
<b>Transfers In Subtotal</b>	<b>\$ 143,860</b>	<b>\$ 118,402</b>	<b>\$ 118,402</b>	<b>\$ 155,820</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,820</b>
<b>TOTAL REVENUES</b>	<b>\$ 12,381,847</b>	<b>\$ 11,761,993</b>	<b>\$ 11,743,602</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,629,386</b>
Use of Fund Balance	-	-	-	-	-	-	1,320,000
<b>TOTAL RESOURCES</b>	<b>\$ 12,381,847</b>	<b>\$ 11,761,993</b>	<b>\$ 11,743,602</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,949,386</b>



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND  
SUMMARY OF EXPENDITURES  
2012-13**

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water/Wastewater	\$ 9,991,776	\$ 9,998,831	\$ 9,924,672	\$ 10,342,523	\$ -	\$ 1,320,000	\$ 11,662,523
Utility Billing	302,875	340,469	321,877	344,863	-	-	344,863
Garbage	857,882	942,000	880,000	942,000	-	-	942,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,152,533</b>	<b>\$ 11,281,300</b>	<b>\$ 11,126,549</b>	<b>\$ 11,629,386</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ 12,949,386</b>
<b>EXCESS/(DEFICIT)</b>	<b>\$ 1,229,314</b>	<b>\$ 480,693</b>	<b>\$ 617,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,320,000)</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
1.5 MG Ground Storage Tank	-	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000
12" Water Line - Shady Shores	-	570,000	-	570,000	-	570,000
30" SS through Oakmont	-	450,000	-	450,000	-	450,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water/Wastewater	21.00	21.00	21.00	21.00	-	-	21.00
Utility Billing	3.00	3.00	3.00	3.00	-	-	3.00
Garbage	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>24.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY FUND**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

- Monitored and reduced infiltration into the sewer system. (4.7% reduction).
- Continued cleaning and video inspections of sewer lines. (14,022.1' videoed and 44,993.0' cleaned)
- Continued manhole rehab and repairs.
- Continued backflow prevention testing.
- Completed changing Flygt Stations from telephone line to wireless modem connections.  
Rehab on switchgear at Pump Station on Postwood.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

- Continue monitoring and reducing infiltration into the sewer system.
- Install Awnings over all control panels over lift stations, which are exposed to elements.
- Purchase backup generator which can power all lift stations for emergency power.
- Complete installation of wastewater metering station to the City of Denton.
- Continue video inspections of sewer lines.
- Continue manhole rehab and repairs.
- Complete installing and/or replacing water line valves that are needed.
- Continue backflow prevention testing.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
<b>Water</b>				
• Work Orders	3,580	5,000	5,000	5,000
• Main line repairs	16	10	20	10
• Average customer outage time (minutes)	120	120	120	120
• Meter sets	50	50	100	75
• Leak Checks	354	500	500	500
• Rereads	383	1,200	100	1,200
• Replace meter box/lids	29	150	80	150
• Replaced Transponders	82	50	190	50
<b>Wastewater</b>				
• Purchased Water	1.3 MG	1.5 BG	1.5 BG	1.5 BG
• Treated wastewater	414 MG	410 MG	428 MG	430 MG
• Lift stations maintained	13	13	13	13
• Pump Stations Maintained	2	2	2	2
• Storage tanks maintained	5	5	5	5
• Coliform Samples	255	350	350	350
• C12 Residual Tests	2,680	3,500	3,500	3,500
• Dead-End Water Mains Flushed	487	500	500	500
• After hours emergency alarms	52	25	100	25
• Pumps repaired	6	5	6	5
• Check valves cleaned	104	150	150	150
• Pumps serviced	18	30	30	30
• Amp draws taken	397	1,500	1,000	1,500
<b>Utility Billing</b>				
• Electronic payments	19,040	23,000	38,100	38,100
• Web payments	4,785	4,700	9,600	9,600
• Water Service Accounts	6,748	6,700	6,800	6,800
• Wastewater Service Accounts	6,477	6,452	6,500	6,500

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**WATER / WASTEWATER OPERATIONS (8800)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 1,141,050	\$ 1,237,155	\$ 1,168,765	\$ 1,324,777	\$ -	\$ -	\$ 1,324,777
Professional Fees	1,032,646	1,078,855	1,090,071	1,124,309	-	-	1,124,309
Maint. & Operations	198,050	306,187	298,786	325,855	-	-	325,855
Supplies	52,814	112,584	103,900	108,093	-	-	108,093
Utilities/Comm.	4,799,006	4,976,202	4,975,502	5,152,714	-	-	5,152,714
Vehicle & Fuel	72,679	92,460	92,460	92,460	-	-	92,460
Training	9,130	16,585	16,385	16,585	-	-	16,585
Capital Outlay	-	-	-	-	-	-	-
Transfers	1,231,954	1,076,301	1,076,301	1,076,344	-	1,320,000	2,396,344
Debt Service	1,454,447	1,102,502	1,102,502	1,121,386	-	-	1,121,386
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,991,776</b>	<b>\$ 9,998,831</b>	<b>\$ 9,924,672</b>	<b>\$ 10,342,523</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ 11,662,523</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>FTE</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Total Net Cost</b>
1.5 MG Ground Storage Tank	-	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000
12" Water Line - Shady Shores	-	570,000	-	570,000	-	570,000
30" SS through Oakmont	-	450,000	-	450,000	-	450,000
<b>Total Supplemental Budget</b>	<b>-</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Public Works Director	1.00	1.00	1.00	1.00	-	-	1.00
Business Ops Manager	1.00	1.00	1.00	1.00	-	-	1.00
Field Ops Manager	1.00	1.00	1.00	1.00	-	-	1.00
Field Tech III	2.00	2.00	2.00	2.00	-	-	2.00
Systems Tech	1.00	1.00	1.00	1.00	-	-	1.00
Line Locator	1.00	1.00	1.00	1.00	-	-	1.00
Inspector II	1.00	1.00	1.00	1.00	-	-	1.00
Public Works Clerk II	1.00	1.00	1.00	1.00	-	-	1.00
Constr. Crew Leader	1.00	-	-	-	-	-	-
W/WW Ops Manager	-	1.00	1.00	1.00	-	-	1.00
Systems Ops Crew Ldr.	1.00	1.00	1.00	1.00	-	-	1.00
Heavy Equip Operator	1.00	1.00	1.00	1.00	-	-	1.00
Light Equip Operator	2.00	2.00	2.00	2.00	-	-	2.00
Maint. Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	6.00	6.00	6.00	6.00	-	-	6.00
<b>TOTAL PERSONNEL</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>-</b>	<b>21.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY BILLING (8802)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURES SUMMARY**

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 143,609	\$ 160,948	\$ 150,191	\$ 174,821	\$ -	\$ -	\$ 174,821
Professional Fees	62,644	69,621	70,321	68,703	-	-	68,703
Maint. & Operations	72,047	74,471	74,000	75,100	-	-	75,100
Supplies	22,405	29,563	21,130	19,530	-	-	19,530
Utilities/Comm.	1,892	2,180	3,140	2,654	-	-	2,654
Vehicle & Fuel	-	-	-	-	-	-	-
Training	278	1,186	3,095	4,055	-	-	4,055
Capital Outlay	-	2,500	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 302,875</b>	<b>\$ 340,469</b>	<b>\$ 321,877</b>	<b>\$ 344,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 344,863</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Utility Billing Supervisor	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech I	1.00	1.00	1.00	1.00	-	-	1.00
Utility Billing Tech II	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GARBAGE (8803)**

**DIVISIONAL DESCRIPTION**

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

**EXPENDITURE SUMMARY**

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	792,944	870,000	815,000	870,000	-	-	870,000
Maint. & Operations	64,938	72,000	65,000	72,000	-	-	72,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 857,882</b>	<b>\$ 942,000</b>	<b>\$ 880,000</b>	<b>\$ 942,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 942,000</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
No personnel	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Storm Drainage Utility Fund

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

**Major Revenue Summary:**

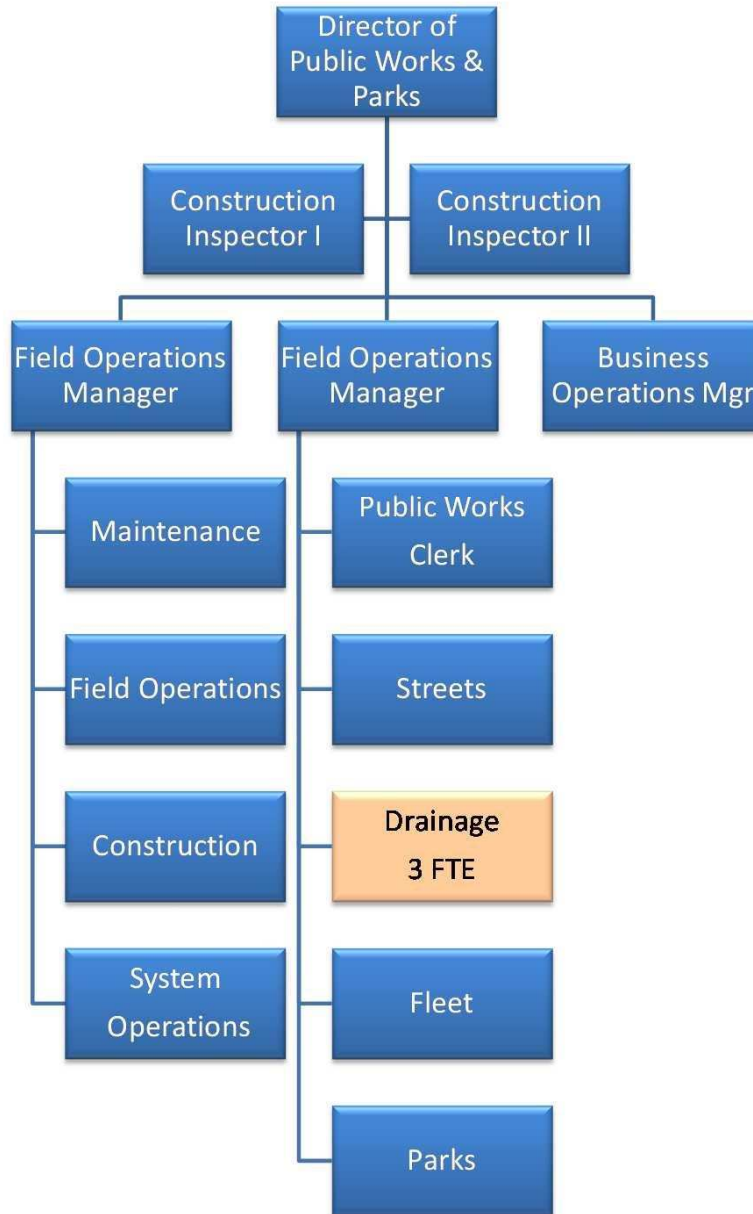
The storm drainage fee increased from \$5.00 to \$6.00 in FY2011-12. The Storm Drainage Fund expects to receive \$653,500 in storm drainage fees. The Storm Drainage Fee provides funding for operations, supplemented by a use of fund balance.

**Major Expenditure Summary:**

The budget includes debt service payments of \$207,067 for the 2007 Certificates of Obligation.



**STORM DRAINAGE FUND  
Organizational Chart**





**STORM DRAINAGE FUND**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

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

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

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

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
• Storm Drain Inspections	845	800	800	1000
• Linear feet of channel mowing	2,800	3,800	3,800	3,800
• Linear feet of ditch grading	2,000	4,000	3,500	3,500
• Public Education/ Storm Water Quality signs	10	10	0	10
• Storm drains cleaned	50	40	45	50
• Work orders completed	30	30	35	35
• Citizen Requests - Resolved within 5 days	95%	90%	95%	95%

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

**DIVISIONAL DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Storm Drainage Fees	\$ 547,865	\$ 660,000	\$ 652,000	\$ 653,500	\$ -	\$ -	\$ 653,500
Inspection Fees	3,524	1,500	1,500	1,500	-	-	1,500
Investment Income	1,980	2,500	1,500	2,000	-	-	2,000
Interest Income	871	100	250	250	-	-	250
Gain Sale of Fixed Assets	-	-	-	-	-	-	-
Misc. Income	4,000	-	-	-	-	-	-
Developer Contribution	68,797	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 627,037</b>	<b>\$ 664,100</b>	<b>\$ 655,250</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 627,037</b>	<b>\$ 664,100</b>	<b>\$ 655,250</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 119,858	\$ 146,658	\$ 124,179	\$ 158,640	\$ -	\$ -	\$ 158,640
Professional Fees	44,364	71,921	64,887	75,116	-	-	75,116
Maint. & Operations	16,594	37,100	37,130	43,515	-	-	43,515
Supplies	6,570	9,746	8,000	11,266	-	-	11,266
Utilities/Comm.	3,912	3,436	3,936	4,122	-	-	4,122
Vehicle & Fuel	20,339	20,000	20,000	23,056	-	-	23,056
Training	45	1,100	1,100	1,100	-	-	1,100
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	121,599	139,371	139,371	133,368	-	-	133,368
Debt Service	238,212	234,768	234,768	207,067	-	-	207,067
<b>TOTAL EXPENDITURES</b>	<b>\$ 571,493</b>	<b>\$ 664,100</b>	<b>\$ 633,371</b>	<b>\$ 657,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 657,250</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**UNMET BUDGET NEEDS**

No unmet budget needs for this division.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Drainage Crew Leader	1.00	1.00	1.00	1.00	-	-	1.00
Light Equipment Oper.	1.00	1.00	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>

# **Economic Development Sales Tax Fund**

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

## **Major Revenue Summary:**

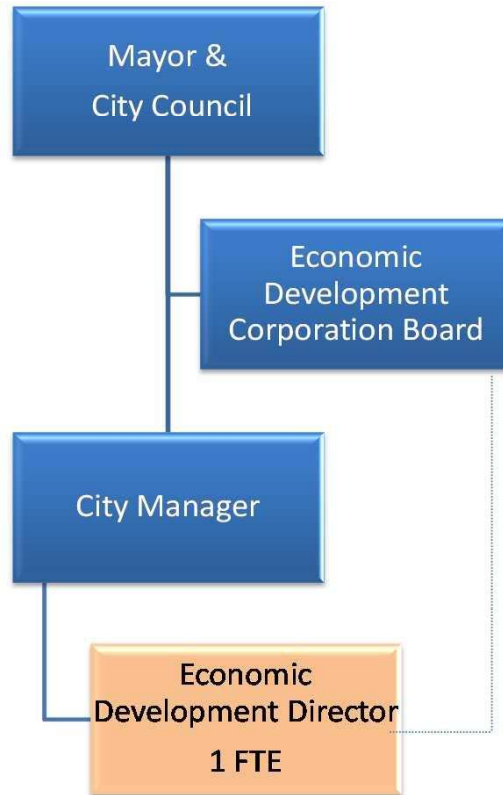
**Sales Tax:** The sales tax in Corinth is 8.25% of goods or services sold within the City's boundaries. The tax is collected by businesses making the sale and is remitted to the State's Comptroller of Public Accounts on a monthly, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 1% to the City of Corinth, .25% to the Street Maintenance Sales Tax Fund, .25% to the Crime Control & Prevention District and .50% to the Economic Development Corporation. For fiscal year 2012-13, the Economic Development Sales Tax Fund expects to receive \$548,619 in sales and use tax revenue. This amount represents an increase of 4.78% over the FY2011-12 estimated revenues.

## **Major Expenditure Summary:**

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



**ECONOMIC DEVELOPMENT CORPORATION  
Organizational Chart**



**ADMINISTRATIVE  
ECONOMIC DEVELOPMENT CORPORATION**

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

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- CEDC attended commercial real estate trade shows.
- CEDC conducted an advertising campaign in the Dallas Business Journal.
- CEDC worked with property owners at FM 2499 & FM 2181 to discuss development plans.
- CEDC developed a comprehensive marketing plan.

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

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- CEDC will continue to work with brokers and developers to promote quality retail and commercial developments adding value and sales tax revenue.
- CEDC will support infrastructure development for commercial and retail property.
- CEDC will target commercial and retail clients through trade shows and mailings.
- industrial, office, and manufacturing clients to create new, high-paying jobs.
- CEDC will develop and implement an aggressive retail attraction plan
- CEDC will implement a business a retention and expansion plan
- CEDC will develop a grant program to improve the physical appearance of commercial properties in Corinth

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
• Business Retention visits	25	25	25	25
• Small business development	10	10	10	10
• Prospect Contacts	40	40	40	40

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ECONOMIC DEVELOPMENT SALES TAX FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 528,205	\$ 498,660	\$ 523,593	\$ 548,619	\$ -	\$ -	\$ 548,619
Investment Income	12,186	10,000	13,000	15,000	-	-	15,000
Interest Income	2,016	2,000	1,700	1,500	-	-	1,500
Miscellaneous	45	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 542,452</b>	<b>\$ 510,660</b>	<b>\$ 538,293</b>	<b>\$ 565,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 565,119</b>
Use of Fund Balance	-	728,351	-	642,089	-	-	642,089
<b>TOTAL RESOURCES</b>	<b>\$ 542,452</b>	<b>\$ 1,239,011</b>	<b>\$ 538,293</b>	<b>\$ 1,207,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,207,208</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 119,116	\$ 120,627	\$ 66,178	\$ 127,928	\$ -	\$ -	\$ 127,928
Professional Fees	536	21,909	11,909	13,590	-	-	13,590
Maint. & Operations	32,805	937,500	48,050	904,200	-	-	904,200
Supplies	1,852	4,000	2,500	3,500	-	-	3,500
Utilities/Comm.	1,020	898	898	1,050	-	-	1,050
Vehicle & Fuel	-	-	-	-	-	-	-
Training	7,332	16,350	9,500	13,700	-	-	13,700
Capital Outlay	-	-	-	-	-	-	-
Transfers	128,753	137,727	137,727	143,240	-	-	143,240
<b>TOTAL EXPENDITURES</b>	<b>\$ 291,414</b>	<b>\$ 1,239,011</b>	<b>\$ 276,762</b>	<b>\$ 1,207,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,207,208</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

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

The 2012-13 Economic Development Fund budget includes the transfer of \$50,000 to the Park Development Fund for park improvement, and a \$750,000 incentive match for a Parks grant.

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalents</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
EDC Director	1.00	1.00	1.00	1.00	-	-	1.00
EDC Coordinator <sup>(1)</sup>	1.00	1.00	1.00	1.00	-	-	1.00
<b>TOTAL PERSONNEL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>2.00</b>

<sup>(1)</sup> The EDC Coordinator is not a funded position for FY 2012-13.

# Street Maintenance Sales Tax Fund

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The Street Maintenance Sales Tax Fund was established on January 1, 2005. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible good sold within the City of Corinth. A special election was held on September 11, 2004 for the purpose of adopting a local sales and use tax in Corinth for street maintenance. An election on May 12, 2012 reauthorized the tax.

## **Major Revenue Summary:**

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

For fiscal year 2012-13, the Street Maintenance Sales Tax Fund expects to receive \$274,309 in sales and use tax revenue. This amount represents an increase of 4.78% over the FY2011-12 estimated revenues.



## **Major Expenditure Summary:**

The 2012-13 budget includes \$100,000 for miscellaneous repaving.

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

**DEPARTMENT MISSION**

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

**ACCOMPLISHMENTS FOR FISCAL YEAR 2011-12**

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

**GOALS & OBJECTIVES FOR FISCAL YEAR 2012-13**

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- Fog seal all asphalt subdivisions.

<b>WORKLOAD MEASURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 ADOPTED</b>
• Lane miles of concrete streets	90	89	90	90
• Lane miles of asphalt streets	13	13	13	13



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**STREET MAINTENANCE SALES TAX FUND**

**DESCRIPTION**

The Street Maintenance Sales Tax Fund was established on January 1, 2005. The fund receives its revenue from a portion of the City's sales and use tax levied on eligible goods sold within the City of Corinth. A special election was held on September 11, 2004 for the purpose of adopting a local .25% sales and use tax in Corinth for street maintenance. An election on May 12, 2012 reauthorized the tax.

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 264,114	\$ 249,330	\$ 261,796	\$ 274,309	\$ -	\$ -	\$ 274,309
Investment Income	3,721	2,000	1,000	1,200	-	-	1,200
Interest Income	1,045	-	1,200	500	-	-	500
Miscellaneous	(3)	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 268,877</b>	<b>\$ 251,330</b>	<b>\$ 263,996</b>	<b>\$ 276,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,009</b>
Use of Fund Balance	-	350,335	155,759	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 268,877</b>	<b>\$ 601,665</b>	<b>\$ 419,755</b>	<b>\$ 276,009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,009</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	54,764	80,000	80,000	-	-	-	-
Maint. & Operations	-	471,665	300,000	100,000	-	-	100,000
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	38,214	50,000	39,755	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 92,978</b>	<b>\$ 601,665</b>	<b>\$ 419,755</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

<sup>(1)</sup> The 2011-12 budget included a budget amendment for \$75,212 for contract labor, and \$96,453.20 for street improvements to Quail Run.



# **Crime Control & Prevention District Sales Tax Fund**

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

### **Major Revenue Summary:**

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

On May 25, 2009 Senate Bill 575 became law allowing the consideration of the sales tax on residential gas and electric services for the Crime District that took effect January 1, 2010. The change in state statute concerning the tax on residential gas and electric services required the governing body approval to become effective. The City opted out of the state statute change. The 2012-2013 budget projects the sales tax will generate \$243,092. This amount represents an increase of 5% over the FY2011-12 estimated revenues.

### **Major Expenditure Summary:**

The 2012-13 budget provides funding for three police officers, and funding for the lease of seven vehicle laptop computers, and the replacement of one admin Police vehicle.



**CRIME CONTROL & PREVENTION DISTRICT  
Organizational Chart**



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**CRIME CONTROL & PREVENTION SALES TAX FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sales Tax	\$ 220,358	\$ 220,492	\$ 231,516	\$ 243,092	\$ -	\$ -	\$ 243,092
Investment Income	-	-	-	-	-	-	-
Interest Income	230	-	300	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfers	3,037	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 223,626</b>	<b>\$ 220,492</b>	<b>\$ 231,816</b>	<b>\$ 243,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,092</b>
Use of Fund Balance	39,902	15,761	-	-	-	-	19,232
<b>TOTAL RESOURCES</b>	<b>\$ 263,528</b>	<b>\$ 236,253</b>	<b>\$ 231,816</b>	<b>\$ 243,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,324</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 194,796	\$ 226,945	\$ 207,997	\$ 228,016	\$ -	\$ -	\$ 228,016
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	9,308	9,308	9,308	-	-	9,308
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	68,732	-	-	-	-	25,000	25,000
Transfers	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,528</b>	<b>\$ 236,253</b>	<b>\$ 217,305</b>	<b>\$ 237,324</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 262,324</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>One-Time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Replace Admin. Vehicle	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
<b>Total Supplemental Budget</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>

**PERSONNEL SUMMARY**

<b>Personnel Full-Time Equivalent</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Police Officer	3.00	3.00	3.00	3.00	-	-	3.00
<b>TOTAL PERSONNEL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>3.00</b>



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**SPECIAL REVENUE FUNDS  
RESOURCE & EXPENDITURE SUMMARY  
2012-13**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Hotel Occupancy Tax	\$ 39,441	\$ 35,000	\$ 35,500	\$ 35,000	\$ -	\$ -	\$ 35,000
Fire Service Agreement	-	-	-	28,350	-	-	28,350
Donations	84,150	2,000	5,000	2,000	-	-	2,000
Grants	33,242	17,500	19,300	19,500	-	-	19,500
Fines & Forfeiture	24,419	32,700	29,000	30,000	-	-	30,000
Assessment Revenue	-	-	-	-	-	-	-
Sale of Seized Property	2,174	7,500	5,216	5,000	-	-	5,000
Interest Income	3,634	200	6,300	200	-	-	200
Miscellaneous	14,329	-	55,662	-	-	-	-
Transfers In	499,317	374,317	374,317	365,967	-	72,530	438,497
<b>TOTAL REVENUES</b>	<b>\$ 700,706</b>	<b>\$ 469,217</b>	<b>\$ 530,296</b>	<b>\$ 486,017</b>	<b>\$ -</b>	<b>\$ 72,530</b>	<b>\$ 558,547</b>
Use of Fund Balance	12,730	148,700	126,167	11,767	-	188,590	200,357
<b>TOTAL RESOURCES</b>	<b>\$ 713,436</b>	<b>\$ 617,917</b>	<b>\$ 656,462</b>	<b>\$ 497,784</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ 758,904</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2011-12 PACKAGES <sup>(2)</sup></b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 7,784	\$ 8,439	\$ 8,388	\$ 8,685	\$ -	\$ -	\$ 8,685
Professional Fees	9,763	20,952	20,952	8,028	-	-	8,028
Maint. & Operations	18,560	6,203	8,270	1,000	-	-	1,000
Supplies	4,658	13,497	7,200	17,867	-	-	17,867
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	187,623	254,000	244,000	15,000	-	394,120	409,120
Debt Service	-	-	-	-	-	70,000	70,000
Transfer Out	44,539	31,000	31,000	12,000	-	-	12,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 272,927</b>	<b>\$ 334,091</b>	<b>\$ 319,810</b>	<b>\$ 62,580</b>	<b>\$ -</b>	<b>\$ 464,120</b>	<b>\$ 526,700</b>

<b>PERSONNEL</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Child Safety Program Crossing Guards	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

<sup>(1)</sup> The 2011-12 Keep Corinth Beautiful budget includes a budget amendment of \$17,000 for trees and irrigation, and a Park Development budget amendment of \$12,000 for the Park Master Plan.

<sup>(2)</sup> The 2012-13 budget includes \$25,000 to replace a Park truck, \$198,120 for the replacement of four police patrol vehicles, \$30,000 for a slope mower to be used by Parks and Drainage, \$23,000 for a 16 passenger van for Recreation, \$118,000 for an emergency site generator, and \$70,000 to lease a fire pumper truck.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**HOTEL OCCUPANCY TAX FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Hotel Occupancy Tax	\$ 39,441	\$ 35,000	\$ 35,500	\$ 35,000	\$ -	\$ -	\$ 35,000
Interest Income	233	-	336	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 39,674</b>	<b>\$ 35,000</b>	<b>\$ 35,836</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 56,650	\$ 96,324	\$ 96,324	\$ 132,160	\$ -	\$ -	\$ 132,160
Net Income	39,674	35,000	35,836	35,000	-	-	35,000
<b>ENDING FUND BALANCE</b>	<b>\$ 96,324</b>	<b>\$ 131,324</b>	<b>\$ 132,160</b>	<b>\$ 167,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 167,160</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The Comfort Inn & Suites, the City's first hotel, opened in March of 2009. No expenditures are budgeted for fiscal year 2012-2013.



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**KEEP CORINTH BEAUTIFUL FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Donations	\$ -	\$ 2,000	\$ 5,000	\$ 2,000	\$ -	\$ -	\$ 2,000
Interest Income	125	100	110	100	-	-	100
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 125</b>	<b>\$ 2,100</b>	<b>\$ 5,110</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,100</b>
Use of Fund Balance	2,340	24,900	15,210	7,900	-	-	7,900
<b>TOTAL RESOURCES</b>	<b>\$ 2,466</b>	<b>\$ 27,000</b>	<b>\$ 20,320</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET <sup>(1)</sup></b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	1,081	1,250	820	1,000	-	-	1,000
Supplies	1,385	8,750	2,500	9,000	-	-	9,000
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	17,000	17,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,466</b>	<b>\$ 27,000</b>	<b>\$ 20,320</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 32,947	\$ 30,607	\$ 30,607	\$ 15,397	\$ -	\$ -	\$ 15,397
Net Income	(2,340)	(24,900)	(15,210)	(7,900)	-	-	(7,900)
<b>ENDING FUND BALANCE</b>	<b>\$ 30,607</b>	<b>\$ 5,707</b>	<b>\$ 15,397</b>	<b>\$ 7,497</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,497</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

<sup>(1)</sup> The 2011-12 budget includes a budget amendment of \$17,000 for trees and irrigation.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**POLICE CONFISCATION FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Sale of Seized Property	\$ 2,174	\$ 7,500	\$ 5,216	\$ 5,000	\$ -	\$ -	\$ 5,000
Interest Income	138	-	60	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,312</b>	<b>\$ 7,500</b>	<b>\$ 5,276</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>
Use of Fund Balance	961	2,500	4,724	3,867	-	-	3,867
<b>TOTAL RESOURCES</b>	<b>\$ 3,273</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 8,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,867</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	300	300	-	-	-	-
Maint. & Operations	-	4,953	5,000	-	-	-	-
Supplies	3,273	4,747	4,700	8,867	-	-	8,867
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,273</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 8,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,867</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 9,551	\$ 8,591	\$ 8,591	\$ 3,867	\$ -	\$ -	\$ 3,867
Net Income	(961)	(2,500)	(4,724)	(3,867)	-	-	(3,867)
<b>ENDING FUND BALANCE</b>	<b>\$ 8,591</b>	<b>\$ 6,091</b>	<b>\$ 3,867</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**CHILD SAFETY PROGRAM FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Grants	\$ 33,242	\$ 17,500	\$ 19,300	\$ 19,500	\$ -	\$ -	\$ 19,500
Interest Income	93	100	120	100	-	-	100
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 33,336</b>	<b>\$ 17,600</b>	<b>\$ 19,420</b>	<b>\$ 19,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,600</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 33,336</b>	<b>\$ 17,600</b>	<b>\$ 19,420</b>	<b>\$ 19,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,600</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ 7,784	\$ 8,439	\$ 8,388	\$ 8,685	\$ -	\$ -	\$ 8,685
Professional Fees	9,263	8,652	8,652	8,028	-	-	8,028
Maint. & Operations	227	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,274</b>	<b>\$ 17,091</b>	<b>\$ 17,040</b>	<b>\$ 16,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,713</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 32,976	\$ 49,038	\$ 49,038	\$ 51,418	\$ -	\$ -	\$ 51,418
Net Income	16,062	509	2,380	2,887	-	-	2,887
<b>ENDING FUND BALANCE</b>	<b>\$ 49,038</b>	<b>\$ 49,547</b>	<b>\$ 51,418</b>	<b>\$ 54,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,305</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**PERSONNEL SUMMARY**

<b>Personnel</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
<b>Full-Time Equivalents</b>							
Crossing Guards	0.34	0.34	0.34	0.34	-	-	0.34
<b>TOTAL PERSONNEL</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>0.34</b>	<b>-</b>	<b>-</b>	<b>0.34</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**MUNICIPAL COURT SECURITY FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Fines & Forfeitures	\$ 11,358	\$ 14,000	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ 12,000
Interest Income	12	-	12	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 11,369</b>	<b>\$ 14,000</b>	<b>\$ 12,012</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	10,000	14,000	14,000	12,000	-	-	12,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 2,754	\$ 4,123	\$ 4,123	\$ 2,135	\$ -	\$ -	\$ 2,135
Net Income	1,369	-	(1,988)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 4,123</b>	<b>\$ 4,123</b>	<b>\$ 2,135</b>	<b>\$ 2,135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,135</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**MUNICIPAL COURT TECHNOLOGY FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Fines & Forfeitures	\$ 13,061	\$ 18,700	\$ 17,000	\$ 18,000	\$ -	\$ -	\$ 18,000
Interest Income	50	-	24	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,112</b>	<b>\$ 18,700</b>	<b>\$ 17,024</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>
Use of Fund Balance	4,888	6,300	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 18,000</b>	<b>\$ 25,000</b>	<b>\$ 17,024</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2010-11 PACKAGES <sup>(1)</sup></b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	18,000	25,000	15,000	15,000	-	-	15,000
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,000</b>	<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 16,944	\$ 12,056	\$ 12,056	\$ 14,080	\$ -	\$ -	\$ 14,080
Net Income	(4,888)	(6,300)	2,024	3,000	-	-	3,000
<b>ENDING FUND BALANCE</b>	<b>\$ 12,056</b>	<b>\$ 5,756</b>	<b>\$ 14,080</b>	<b>\$ 17,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,080</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PUBLIC IMPROVEMENT DISTRICT #1 FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Assessment Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	4,540	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 4,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer Out	4,540	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 4,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 4,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income	(4,540)	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

The fund was closed in the FY 2011-12 budget year.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**PARK DEVELOPMENT**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Fee in Lieu of Land	84,150	-	-	-	-	-	-
Interest Income	371	-	800	-	-	-	-
Transfer In	50,000	50,000	50,000	50,000	-	-	50,000
<b>TOTAL REVENUES</b>	<b>\$ 134,521</b>	<b>\$ 50,000</b>	<b>\$ 50,800</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 134,521</b>	<b>\$ 50,000</b>	<b>\$ 50,800</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	500	12,000	12,000	-	-	-	-
Maint. & Operations	17,253	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	25,390	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,142</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 77,424	\$ 168,802	\$ 168,802	\$ 207,602	\$ -	\$ -	\$ 207,602
Net Income	91,379	38,000	38,800	50,000	-	-	50,000
<b>ENDING FUND BALANCE</b>	<b>\$ 168,802</b>	<b>\$ 206,802</b>	<b>\$ 207,602</b>	<b>\$ 257,602</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 257,602</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this division.

**BUDGET SUMMARY**

The 2011-12 budget included a budget amendment of \$12,000 for the Park Master Plan.

The 2012-13 budget includes a \$50,000 from the Economic Development Fund for park improvements. There are no expenditures budgeted for the 2012-13 budget.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**GENERAL FUND VEHICLE REPLACEMENT FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Transfer In - General Fund	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000
Transfer In - Police	25,000	50,000	50,000	-	-	49,530	49,530
Gain on Sale of Fixed Assets	14,329	-	7,567	-	-	-	-
Interest Income	530	-	1,200	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 189,859</b>	<b>\$ 50,000</b>	<b>\$ 58,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,530</b>	<b>\$ 72,530</b>
Use of Fund Balance	-	115,000	106,233	-	-	188,590	188,590
<b>TOTAL RESOURCES</b>	<b>\$ 189,859</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ 261,120</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Capital Outlay - Police	\$ 66,501	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ 198,120	\$ 198,120
Capital Outlay - General Services	18,846	-	-	-	-	-	-
Capital Outlay - Streets	-	-	-	-	-	-	-
Capital Outlay - Parks	42,516	-	-	-	-	40,000	40,000
Capital Outlay - Recreation	-	-	-	-	-	23,000	23,000
Capital Outlay - Fleet	-	-	-	-	-	-	-
Capital Outlay - Animal Control	16,370	-	-	-	-	-	-
Capital Outlay - Fire	-	-	-	-	-	-	-
Capital Outlay - Tech Services	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 144,233</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ 261,120</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 255,395	\$ 301,021	\$ 301,021	\$ 194,788	\$ -	\$ -	\$ 194,788
Net Income	45,625	(115,000)	(106,233)	-	-	(188,590)	(188,590)
<b>ENDING FUND BALANCE</b>	<b>\$ 301,021</b>	<b>\$ 186,021</b>	<b>\$ 194,788</b>	<b>\$ 194,788</b>	<b>\$ -</b>	<b>\$ (188,590)</b>	<b>\$ 6,198</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>On-time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Replace 4 Patrol Vehicles	\$ 198,120	\$ -	\$ 198,120	\$ -	\$ 198,120
Replace Truck #106-08	25,000	-	25,000	-	25,000
Replace 16 Passenger Van	23,000	-	23,000	-	23,000
Purchase Slope Mower	15,000	-	15,000	-	15,000
<b>Total Supplemental Budget</b>	<b>\$ 261,120</b>	<b>\$ -</b>	<b>\$ 261,120</b>	<b>\$ -</b>	<b>\$ 261,120</b>



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**FIRE DEPARTMENT VEHICLE REPLACEMENT FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Fire Services Agreement	\$ -	\$ -	\$ -	\$ 28,350	\$ -	\$ -	\$ 28,350
Transfer In - Corinth	-	-	-	41,650	-	-	41,650
Gain on Sale of Fixed Assets	-	-	42,309	-	-	-	-
Interest Income	-	-	138	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,447</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,447</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	2,450	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	70,000	70,000
Transfer Out	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 39,997	\$ -	\$ -	\$ 39,997
Net Income	-	-	39,997	70,000	-	(70,000)	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,997</b>	<b>\$ 109,997</b>	<b>\$ -</b>	<b>\$ (70,000)</b>	<b>\$ 39,997</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>On-time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Lease Pumper Truck	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 70,000
<b>Total Supplemental Budget</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ 70,000</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**UTILITY VEHICLE & EQUIPMENT REPLACEMENT FUND**

**DESCRIPTION**

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

**STATEMENT OF REVENUES & EXPENDITURES**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In - Water	50,000	50,000	50,000	50,000	-	-	50,000
Transfer In - Water Meters	150,000	150,000	150,000	150,000	-	-	150,000
Transfer In - WW Meters	-	-	-	-	-	-	-
Transfer In - Wastewater	50,000	50,000	50,000	50,000	-	-	50,000
Transfer In - Drainage	24,317	24,317	24,317	24,317	-	-	24,317
Gain on Sale of Fixed Assets	-	-	5,786	-	-	-	-
Interest Income	2,081	-	3,500	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 276,398</b>	<b>\$ 274,317</b>	<b>\$ 283,603</b>	<b>\$ 274,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,317</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Capital Outlay - Water	\$ -	\$ 64,000	\$ 64,000	\$ -	\$ -	\$ -	-
Capital Outlay - Wastewater	-	-	-	-	-	118,000	118,000
Capital Outlay - Drainage	-	-	-	-	-	15,000	15,000
Transfer Out	29,998	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,998</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,000</b>	<b>\$ 133,000</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 171,232	\$ 417,631	\$ 417,631	\$ 637,234	\$ -	\$ -	\$ 637,234
Net Income	246,400	210,317	219,603	274,317	-	(133,000)	141,317
<b>ENDING FUND BALANCE</b>	<b>\$ 417,631</b>	<b>\$ 627,948</b>	<b>\$ 637,234</b>	<b>\$ 911,551</b>	<b>\$ -</b>	<b>\$ (133,000)</b>	<b>\$ 778,551</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

<b>Package Title</b>	<b>On-time Cost</b>	<b>On-Going Cost</b>	<b>Total Cost</b>	<b>Savings</b>	<b>Net Total Cost</b>
Emergency Generator with site Connections	\$ 118,000	\$ -	\$ 118,000	\$ -	\$ 118,000
Slope Mower	15,000	-	15,000	-	15,000
<b>Total Supplemental Budget</b>	<b>\$ 133,000</b>	<b>\$ -</b>	<b>\$ 133,000</b>	<b>\$ -</b>	<b>\$ 133,000</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**WATER IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

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

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Water Impact Fees	\$ 244,492	\$ -	\$ 43,951	\$ -	\$ -	\$ -	\$ -
Interest Income	1,039	-	117	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 245,531</b>	<b>\$ -</b>	<b>\$ 44,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	301,551	261,416	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 245,531</b>	<b>\$ 301,551</b>	<b>\$ 305,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	29,400	-	3,933	-	-	-	-
Maint. & Operations	10	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	301,551	301,551	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,410</b>	<b>\$ 301,551</b>	<b>\$ 305,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 104,422	\$ 320,543	\$ 320,543	\$ 59,127	\$ -	\$ -	59,127
Net Income	216,121	(301,551)	(261,416)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 320,543</b>	<b>\$ 18,992</b>	<b>\$ 59,127</b>	<b>\$ 59,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>59,127</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2012-13 budget.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**WASTEWATER IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

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

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wastewater Impact Fees	\$ 177,166	\$ -	\$ 37,082	\$ -	\$ -	\$ -	\$ -
Interest Income	715	-	97	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 177,882</b>	<b>\$ -</b>	<b>\$ 37,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	215,822	182,576	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 177,882</b>	<b>\$ 215,822</b>	<b>\$ 219,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	29,400	-	3,933	-	-	-	-
Maint. & Operations	10	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	215,822	215,822	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,410</b>	<b>\$ 215,822</b>	<b>\$ 219,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 83,712	\$ 232,184	\$ 232,184	49,607	\$ -	\$ -	49,607
Net Income	148,472	(215,822)	(182,576)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 232,184</b>	<b>\$ 16,362</b>	<b>49,607</b>	<b>49,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>49,607</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2012-13 budget.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**STORM DRAINAGE IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

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

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Impact Fees - Lynchburg	\$ 1,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees - Swisher	-	-	-	-	-	-	-
Impact Fee - PEC 1	-	-	-	-	-	-	-
Impact Fee - Veal SP/Griff	-	-	-	-	-	-	-
Interest Income	318	-	244	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,846</b>	<b>\$ -</b>	<b>\$ 244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 87,558	\$ 89,404	\$ 89,404	\$ 89,648	\$ -	\$ -	\$ 89,648
Net Income	1,846	-	244	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 89,404</b>	<b>\$ 89,404</b>	<b>\$ 89,648</b>	<b>\$ 89,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,648</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2012-13 budget.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**ROADWAY IMPACT FEE FUND**

**DIVISIONAL DESCRIPTION**

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

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Roadway Impact Fees	\$ 336,528	\$ -	\$ 20,140	\$ -	\$ -	\$ -	\$ -
Interest Income	1,190	-	75	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 337,718</b>	<b>\$ -</b>	<b>\$ 20,215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	393,130	404,593	388,311	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 730,848</b>	<b>\$ 404,593</b>	<b>\$ 408,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	29,400	-	3,933	-	-	-	-
Maint. & Operations	1,449	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	700,000	-	-	-	-	-	-
Transfer	-	404,593	404,593	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 730,848</b>	<b>\$ 404,593</b>	<b>\$ 408,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 824,272	\$ 431,142	\$ 431,142	\$ 42,831	\$ -	\$ -	42,831
Net Income	(393,130)	(404,593)	(388,311)	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 431,142</b>	<b>\$ 26,549</b>	<b>\$ 42,831</b>	<b>\$ 42,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>42,831</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2012-13 budget.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**STREET ESCROW FUND**

**DIVISIONAL DESCRIPTION**

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

**REVENUE & EXPENDITURE SUMMARY**

<b>RESOURCES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	2,212	-	1,581	-	-	-	-
Transfer In	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,212</b>	<b>\$ -</b>	<b>\$ 1,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Use of Fund Balance	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,212</b>	<b>\$ -</b>	<b>\$ 1,581</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Wages & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Fees	-	-	-	-	-	-	-
Maint. & Operations	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Utilities/Comm.	-	-	-	-	-	-	-
Vehicle & Fuel	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PROJECTED FUND BALANCE REVIEW**

	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET</b>	<b>2011-12 ESTIMATE</b>	<b>2012-13 REQUESTED</b>	<b>2012-13 REDUCTION</b>	<b>2012-13 PACKAGES</b>	<b>2012-13 ADOPTED</b>
Beginning Fund Balance	\$ 368,698	\$ 370,910	\$ 370,910	\$ 372,491	\$ -	\$ -	\$ 372,491
Net Income	2,212	-	1,581	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 370,910</b>	<b>\$ 370,910</b>	<b>\$ 372,491</b>	<b>\$ 372,491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 372,491</b>

**SUPPLEMENTAL PACKAGE SUMMARY**

No supplemental package requests are included for this fund.

**BUDGET SUMMARY**

There are no expenditures budgeted for the 2012-13 budget.





# Capital Improvement Program

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

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

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

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
Capital Improvement Program  
2012-2017**

	2012-13	2013-14	2014-15	2015-16	2016-17	Total
<b>Water System Improvements</b>						
12" WL Shady Shores (Shady Shores to Shady Rest)	\$ 570,000	\$ -	\$ -	\$ -	\$ -	\$ 570,000
<b>Total Water System Improvements</b>	<b>\$ 570,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,000</b>
<b>Wastewater System Improvements</b>						
30" SS through Oakmont	450,000	-	-	-	-	450,000
SS Rehab in Amity Village	-	-	650,000	-	-	650,000
SS Rehab in Corinth Shores	-	-	500,000	-	-	500,000
<b>Total Wastewater System Improvements</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>
<b>Total Capital Improvement Program</b>	<b>\$ 1,020,000</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,170,000</b>

<b>FUNDING SOURCES</b>	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ 1,150,000
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	1,020,000	-	-	-	-	1,020,000
Drainage Operating Funds	-	-	-	-	-	-
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,020,000</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,170,000</b>

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**Capital Improvement Program  
Water Improvements**

<b>CAPITAL COSTS</b>	<b>2012-13</b>	2013-14	2014-15	2015-16	2016-17	Total
<u>12" WL Shady Shores</u> Residential & commercial development east of North Corinth Street and north of Corinth Parkway will drive the need for this waterline. The Oaks of Corinth development installed the initial piece of the line from Fritz Land to 16" line on North Corinth Street and the 8" line on Corinth Parway. It will also provide a direct supply of water to these developments from the North Corinth Elevated Storage Tank.	570,000	-		-	-	570,000
<b>TOTAL</b>	<b>\$ 570,000</b>	\$ -	\$ -	\$ -	\$ -	\$ 570,000

<b>FUNDING SOURCES</b>	<b>2012-13</b>	2013-14	2014-15	2015-16	2016-17	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	570,000	-	-	-	-	570,000
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 570,000</b>	\$ -	\$ -	\$ -	\$ -	\$ 570,000

**ANNUAL OPERATIONS & MAINTENANCE**

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

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**Capital Improvement Program  
Wastewater Improvements**

<b>CAPITAL COSTS</b>	<b>2012-13</b>	2013-14	2014-15	2015-16	2016-17	Total
<u>30" SS through Oakmont</u> The existing 30" concrete sanitary sewer that runs through Oakmont needs to be replaced or rehabilitated. The pipe is deteriorating and will need to be replaced or rehabilitated before it fails.	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
<u>SS Rehab in Amity Village</u> The existing sanitary sewer lines in the Amity Village subdivision need to be replaced or rehabilitated due to their age and condition. The sanitary sewer mains are deteriorating and will need to be replaced or rehabilitated before they fail.	-	-	650,000	-	-	650,000
<u>SS Rehab in Corinth Shores</u> The existing sanitary sewer lines in the Corinth Shores subdivision need to be replaced or rehabilitated due to their age and condition. The sanitary sewer mains are deteriorating and will need to be replaced or rehabilitated before they fail.	-	-	500,000	-	-	500,000
<b>TOTAL</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>

<b>FUNDING SOURCES</b>	<b>2012-13</b>	2013-14	2014-15	2015-16	2016-17	Total
Unissued/Unauthorized Bond Proceeds	\$ -	\$ -	\$ 1,150,000	\$ -	\$ -	\$ 1,150,000
Issued Bond Proceeds	-	-	-	-	-	-
Water/Wastewater Operating Funds	450,000	-	-	-	-	450,000
Impact Fees/Escrow Funds	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 1,150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>

**ANNUAL OPERATIONS & MAINTENANCE**

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

**TOP TEN TAXPAYERS**

	<b>Name</b>	<b>Assessed Value</b>
1	S. Corinth Apartments LLC DBA The Boulevard	\$ 18,932,253
2	Denton County Electric Co-op	\$ 15,090,644
3	MPT of Corinth LP	\$ 14,999,505
4	Oncor Electric Delivery Co	\$ 12,049,270
5	Corinth Healthcard Realty LLC	\$ 8,238,755
6	Utter Properties LLC	\$ 6,750,284
7	Tower Ridge Corinth 1, Ltd.	\$ 6,299,659
8	Kensington Square LP PS	\$ 4,875,840
9	Dallas GSGS Properties LLC	\$ 4,400,000
10	AC SS Fund 1 Corinth LLC	\$ 4,031,144

Source: Denton Central Appraisal District, 2012 Reports

**City of Corinth**  
Demographic and Economic Statistics

	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Population <sup>(1)</sup>	17,800	18,550	19,450	19,650	19,788	19,926	19,935	19,944
Median Household Income <sup>(2)</sup>	88,855	91,266	93,776	94,714	95,696	96,653	99,127	101,664
Per Capita Personal Income <sup>(3)</sup>	34,582	35,521	36,498	36,863	36,987	37,097	37,135	37,173
Median Age <sup>(4)</sup>	31	31	31	32	32	32	33	35
Education Level <sup>(5)</sup>								
<i>High school graduates (includes equivalency)</i>	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
<i>Some college or associate's degree</i>	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
<i>Bachelor's degree</i>	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%	38.9%
<i>Master's professional or doctorate</i>	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	12.0%	12.0%
School Enrollment <sup>(6)</sup>	4,648	4,844	5,092	5,144	5,196	5,246	5,298	5,351
Unemployment <sup>(7)</sup>	4.2%	3.8%	4.0%	4.8%	4.9%	4.9%	7.90%	6.3%

<sup>(1)</sup> Catalyst Commercial based 2012 population data on recent trends. Updated 2012 data will be available mid-year 2013.

<sup>(2)</sup> Catalyst Commercial based 2012 income on current trends. Updated 2012 data will be available mid-year 2013.

<sup>(3)</sup> Catalyst Commercial based 2012 income on current trends. Updated 2012 data will be available mid-year 2013.

<sup>(4)</sup> Catalyst Commercial based 2012 median age on current trends. Updated 2012 data will be available mid-year 2013.

<sup>(5)</sup> Education level per the 2010 US Census.

<sup>(6)</sup> School enrollment is an estimate based on the 2010 US Census and estimated counts from the Lake Dallas ISD and Denton ISD.

<sup>(7)</sup> Unemployment rate for 2011 & 2012, for Denton County, Texas, based on information from the Bureau of Labor Statistics.

Source: City of Corinth Economic Development

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
Capital Assets Statistics**

<b>Function/Program</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Police</b>											
Stations	1	1	1	1	1	1	1	1	1	1	1
Patrol Units	12	13	13	18	18	18	18	18	18	18	18
<b>Fire Stations</b>	2	2	2	2	2	2	2	2	2	2	2
<b>Other Public Works</b>											
Streets (miles) <sup>(1)</sup>	76.00	78.00	90.00	95.00	100.00	107.89	110.00	110.00	110.50	110.50	88.99
Highways (miles) <sup>(2)</sup>	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	6.29
Traffic Signals	-	-	-	-	1.00	2.00	2.00	2.00	2.00	6.00	7.00
<b>Parks and Recreation</b>											
Acreage	182	182	182	182	182	184	184	184	184	184	184
Playgrounds	8	8	9	10	10	11	11	11	11	11	11
Baseball/Softball Fields	5	7	7	7	7	7	8	8	8	8	8
Soccer/Football Fields	3	6	6	6	6	6	6	6	6	6	6
Recreation Centers	2	2	2	2	2	2	2	2	2	2	2
Trails (miles)	-	-	-	11.66	11.66	12.74	12.74	12.74	12.74	12.74	12.74
<b>Water</b>											
Connections	5,625	6,007	6,241	6,443	6,574	6,672	6,671	6,719	6,766	6,780	6,809
Water Mains (miles)	-	-	102.00	103.00	104.60	103.29	103.29	105.47	106.14	108.06	110.40
Fire Hydrants	680	693	695	728	750	732	732	774	785	787	810
Storage Capacity (millions of gallons)	6	6	6	6	6	6	6	6	6	6	6
Subscribed Capacity, UTRWD (MGD)	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<b>Wastewater</b>											
Connections	5,395	5,715	6,025	6,222	6,267	6,418	6,413	6,452	6,433	6,512	6,537
Sanitary Sewers (miles)	82.00	87.00	94.00	94.00	95.20	93.68	93.68	96.21	96.38	97.64	97.88
Storm Sewers (miles)	19.08	21.08	23.06	26.04	30.04	31.00	31.00	33.46	35.30	36.85	38.37
Treatment Capacity, UTRWD (MGD) <sup>(3)</sup>	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82	4.82

<sup>(1)</sup> The reduction in streets is due to the elimination of unpaved streets from the data base.

<sup>(2)</sup> The increase in highways is due to the addition of the access roadways.

<sup>(3)</sup> The City of Denton bills the City of Corinth based on one sewage flow meter and two areas based on connection count; UTRWD uses a take-or-pay system of billing in which the member city (Corinth) purchases peak capacity. UTRWD data is corrected per original contracts.

Source: Various City of Corinth departments.

**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
Operating Indicators**

<b>Function/Program</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
General Government											
New Single Family Home Building Permits	345	290	265	176	108	50	18	20	25	32	18
New Commercial Building Permits	22	16	18	17	9	3	7	2	2	2	2
Police											
Physical Arrests	431	535	528	713	836	572	565	531	516	410	349
Parking Violations	75	91	117	105	38	51	22	41	20	38	14
Traffic Violations	4,958	5,379	6,471	4,940	8,711	7,102	6,756	5,978	6,046	5,544	5,787
Fire											
Emergency Responses <sup>[1]</sup>	708	718	810	921	930	1,089	2,235	2,198	2,422	2,600	2,655
Structure Fires Extinguished	23	21	18	33	29	42	33	55	56	66	49
Inspections	-	-	-	-	137	349	330	313	376	395	180
Other Public Works											
Street Resurfacing (miles)	-	1	1	<1	<1	1	<1	<1	2.5	2.7	1.5
Potholes Repaired	1,076	1,843	1,265	1,040	461	6,080	1,275	1,110	637	1,160	2,948
Parks and Recreation											
Classes offered (hours) <sup>[2]</sup>	-	-	669	816	565	526	1,935	1,424	894	454	273
Participants	-	-	4,419	4,883	4,150	3,758	7,501	7,162	4,420	4,105	1,936
Special events (hours) <sup>[2]</sup>	-	-	123	111	124	117	698	963	1,351	4,484	1,054
Class Participants <sup>[3]</sup>	-	-	18,255	15,639	21,284	22,000	18,187	22,065	31,409	39,567	8,312
Association Participants <sup>[4]</sup>	-	-	-	-	-	24,880	82,890	83,010	115,910	126,940	25,236
Athletics Participants <sup>[4]</sup>	-	-	-	-	-	-	-	-	-	-	67,056
Recreation center - Free Play Participation <sup>[5]</sup>	-	-	4,052	8,735	12,453	15,768	10,072	7,095	5,327	4,243	7,610
Water											
New Connections	478	382	234	202	131	98	12	15	35	50	18
Water Main Breaks	-	31	41	37	47	5	11	26	9	8	3
Average Daily Consumption (X 100)	2.44	2.79	2.52	3.00	3.55	2.45	2.66	2.60	2.24	3.77	4.24
Peak Demand	5.73	8.10	7.15	7.04	7.35	5.59	7.00	6.24	6.36	7.99	7.32
Wastewater											
New Connections	12	13	2	33	22	151	14	16	35	43	18
Average Daily Sewage Treatment (MGD)											
Upper Trinity Regional Water District <sup>[6]</sup>	0.53	0.52	0.66	0.72	0.67	1.05	1.01	1.05	1.20	1.02	1.10
City of Denton (estimate) <sup>[6] [7]</sup>	0.79	0.78	0.99	1.45	1.25	0.70	0.92	0.84	0.92	1.60	1.78

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

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

<sup>[3]</sup> In prior years class participants included volunteers and hours, in FY 2012 the methodology was revised to only count the actual participants.

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

<sup>[5]</sup> In fiscal year 2007 the City lost the use of Crownover Middle School recreation facilities and reduced hours at the Woods Building recreation center for construction.

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

<sup>[7]</sup> The City of Denton bills the City of Corinth based on one sewage flow meters and two areas based on connection count; flows are based on estimates.

Source: Various City of Corinth departments.

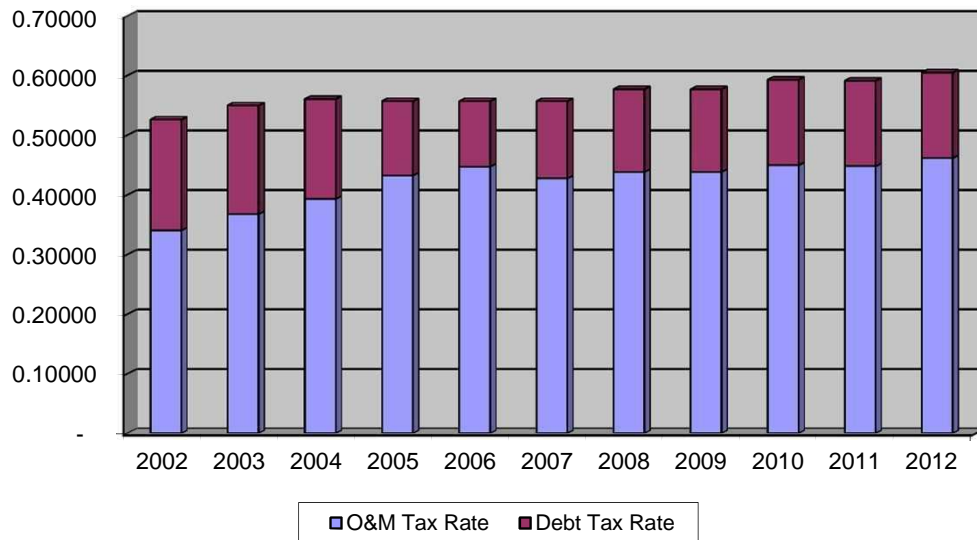


**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth**  
Certified Property Value

Tax Year	Certified Assessed Value	O&M Tax Rate	Debt Tax Rate	Total Tax Rate	Inc./ Decr. In Value	Percent of Levy Collected
2002	\$ 1,053,743,410	0.34039	0.18561	0.52600	9.62%	98.63%
2003	\$ 1,134,942,610	0.36762	0.18213	0.54975	7.71%	92.67%
2004	\$ 1,186,228,350	0.39328	0.16734	0.56062	4.52%	98.91%
2005	\$ 1,215,046,284	0.43239	0.12459	0.55698	2.43%	98.00%
2006	\$ 1,287,406,176	0.44739	0.10959	0.55698	5.96%	99.06%
2007	\$ 1,372,483,140	0.42739	0.12959	0.55698	6.61%	99.07%
2008	\$ 1,417,615,882	0.43852	0.13846	0.57698	3.29%	99.71%
2009	\$ 1,393,914,517	0.43852	0.13846	0.57698	-1.67%	99.56%
2010	\$ 1,368,721,005	0.44946	0.14346	0.59292	-1.81%	99.63%
2011	\$ 1,390,506,929	0.44789	0.14346	0.59135	1.59%	99.91%
2012	\$ 1,393,698,516	0.46143	0.14346	0.60489	0.23%	n/a

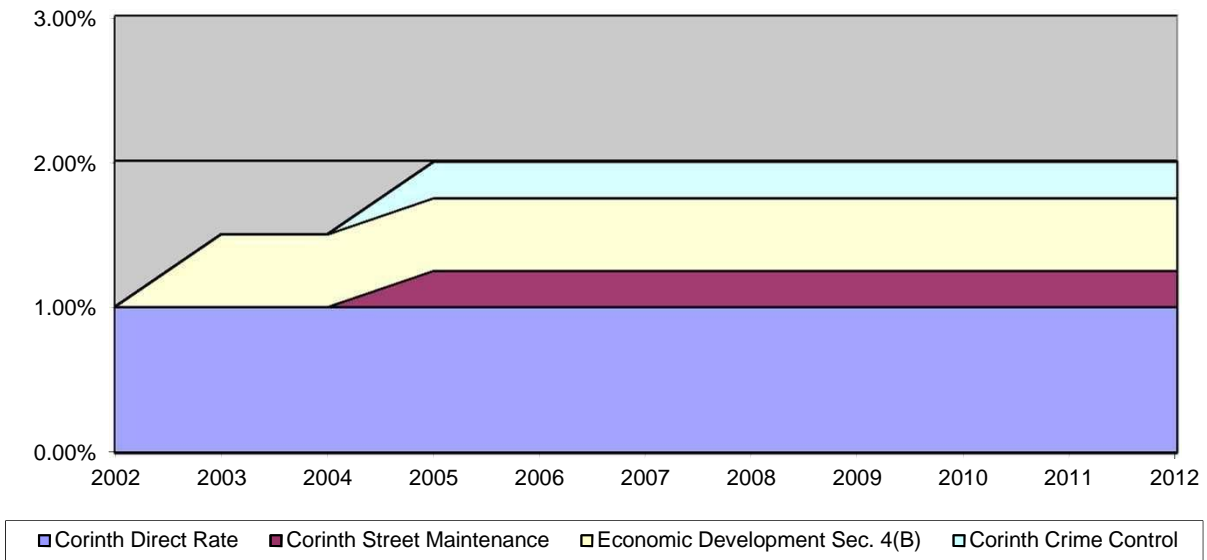
**Tax Rate History**



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

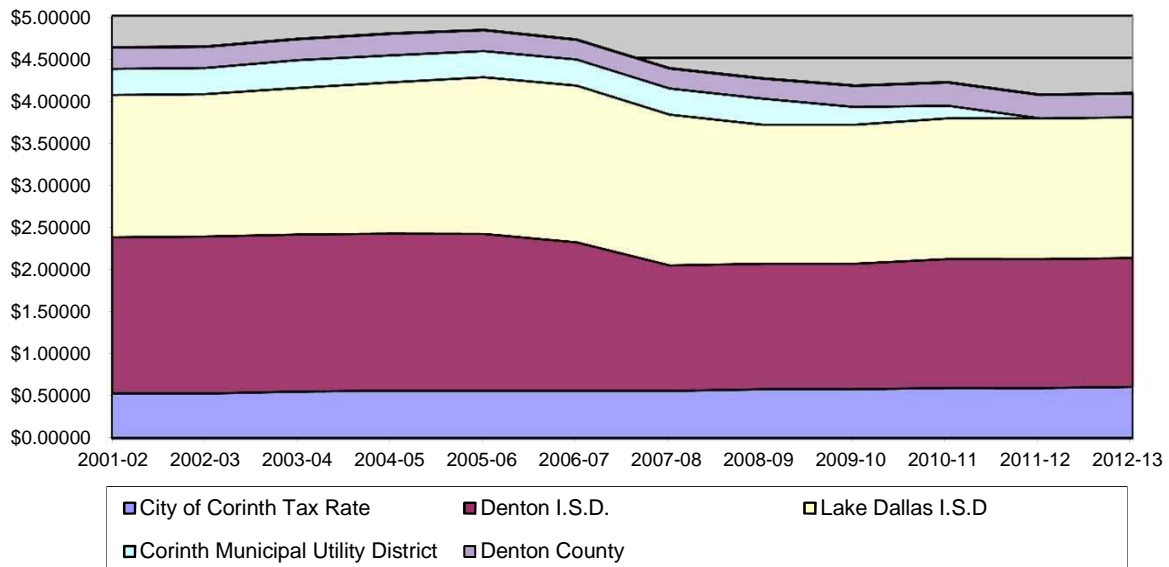
Fiscal Year	Corinth Direct Rate	Corinth Street Maintenance	Economic Development Sec. 4(B)	Corinth Crime Control	Total City Sales Tax Rate
2002	1.00%	-	-	-	1.00%
2003	1.00%	-	0.50%	-	1.50%
2004	1.00%	-	0.50%	-	1.50%
2005	1.00%	0.25%	0.50%	0.25%	2.00%
2006	1.00%	0.25%	0.50%	0.25%	2.00%
2007	1.00%	0.25%	0.50%	0.25%	2.00%
2008	1.00%	0.25%	0.50%	0.25%	2.00%
2009	1.00%	0.25%	0.50%	0.25%	2.00%
2010	1.00%	0.25%	0.50%	0.25%	2.00%
2011	1.00%	0.25%	0.50%	0.25%	2.00%
2012	1.00%	0.25%	0.50%	0.25%	2.00%



**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

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

Fiscal Year	Corinth O&M Tax Rate	Corinth I&S Tax Rate	City of Corinth Tax Rate	Denton I.S.D.	Lake Dallas I.S.D.	Corinth Municipal Utility District	Denton County
2001-02	\$0.31800	\$0.20800	\$0.52600	\$ 1.8540	\$ 1.6900	\$ 0.3100	\$ 0.2519
2002-03	\$0.34040	\$0.18560	\$0.52600	\$ 1.8640	\$ 1.6900	\$ 0.3106	\$ 0.2490
2003-04	\$0.36760	\$0.18210	\$0.54970	\$ 1.8640	\$ 1.7400	\$ 0.3300	\$ 0.2472
2004-05	\$0.39332	\$0.16730	\$0.56062	\$ 1.8640	\$ 1.7950	\$ 0.3210	\$ 0.2548
2005-06	\$0.43239	\$0.12459	\$0.55698	\$ 1.8640	\$ 1.8600	\$ 0.3100	\$ 0.2465
2006-07	\$0.44739	\$0.10959	\$0.55698	\$ 1.7640	\$ 1.8600	\$ 0.3100	\$ 0.2319
2007-08	\$0.42739	\$0.12959	\$0.55698	\$ 1.4900	\$ 1.7900	\$ 0.3100	\$ 0.2358
2008-09	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.3100	\$ 0.2358
2009-10	\$0.43852	\$0.13846	\$0.57698	\$ 1.4900	\$ 1.6500	\$ 0.2100	\$ 0.2498
2010-11	\$0.44946	\$0.14346	\$0.59292	\$ 1.5300	\$ 1.6700	\$ 0.1500	\$ 0.2739
2011-12	\$0.44789	\$0.14346	\$0.59135	\$ 1.5300	\$ 1.6700	\$ -	\$ 0.2774
2012-13	\$0.46143	\$0.14346	\$0.60489	\$ 1.5300	\$ 1.6700	\$ -	\$ 0.2829

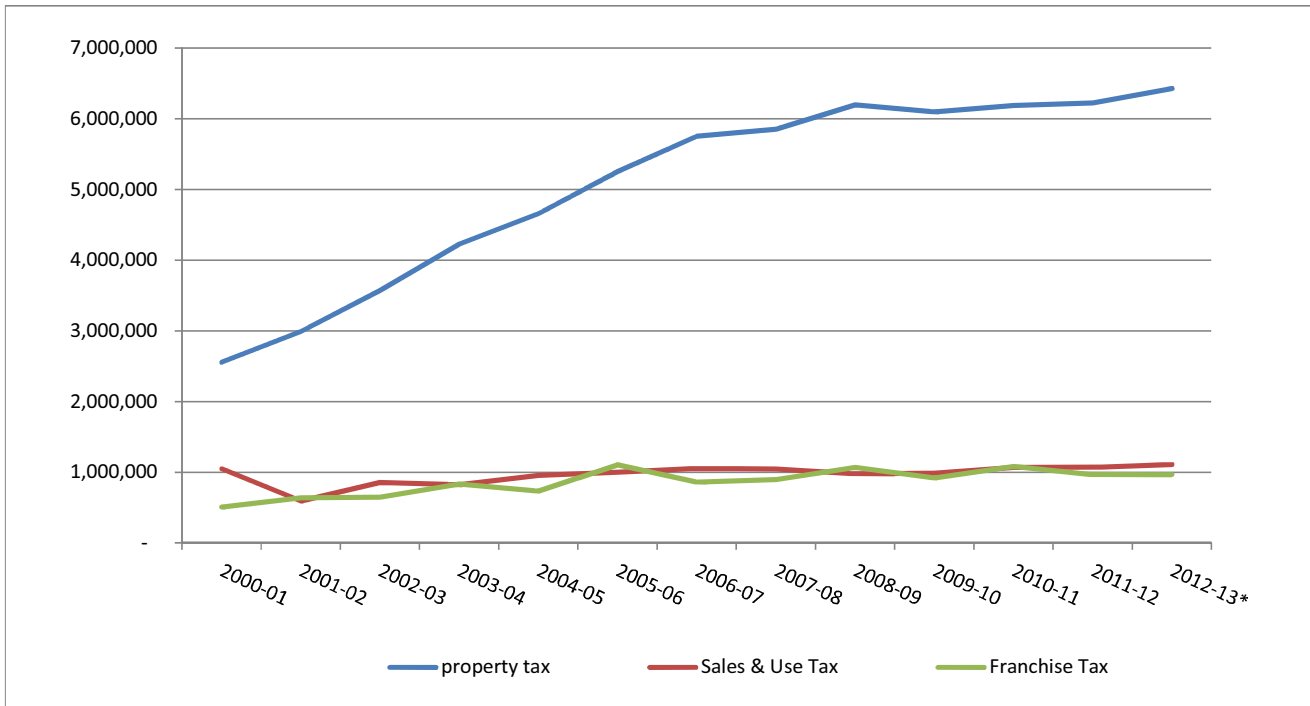


**CITY OF CORINTH  
ANNUAL PROGRAM OF SERVICES**

**City of Corinth  
TAX REVENUES BY SOURCE**

Fiscal Year	Property Tax - O&M	Sales & Use Tax	Franchise Tax	Total	Prior Year Incr./Decr.
2000-01	2,556,574	1,051,527	507,748	4,115,849	25.82%
2001-02	2,993,296	592,638	637,470	4,223,404	2.55%
2002-03	3,572,031	855,211	645,301	5,072,543	16.74%
2003-04	4,227,897	824,038	832,345	5,884,280	13.80%
2004-05	4,660,213	952,897	733,510	6,346,620	7.28%
2005-06	5,255,673	999,133	1,104,382	7,359,188	13.76%
2006-07	5,756,614	1,054,786	861,399	7,672,799	4.09%
2007-08	5,854,230	1,046,958	894,191	7,795,379	1.57%
2008-09	6,198,466	978,930	1,066,132	8,243,528	5.44%
2009-10	6,097,978	986,126	919,698	8,003,802	-3.00%
2010-11	6,191,163	1,067,987	1,083,787	8,342,937	4.06%
2011-12	6,227,941	1,067,374	964,935	8,260,250	-1.00%
2012-13*	6,430,943	1,107,951	968,915	8,507,809	2.91%

\* The 2012-13 includes projected revenues.



## **BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET GLOSSARY**  
(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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



**BUDGET GLOSSARY  
(continued)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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