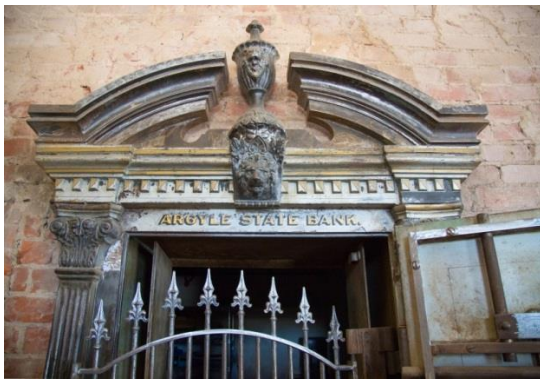




Annual Budget 2019-2020



Town of Argyle

September,
2019



TOWN OF ARGYLE, TEXAS

ANNUAL BUDGET 2019 – 2020

As Approved by
THE MAYOR AND TOWN COUNCIL
On September 24, 2019

Kristi Gilbert, Town Manager



Town of Argyle, Texas

FY20 Annual Budget

Table of Contents

List of Elected and Appointed Officials	1
Budget Message from Town Manager.....	2
Profile of the Town.....	14
Organization Chart.....	17
Budget Calendar.....	18
Summary of Significant Budget Policies.....	19
Summary of Ad Valorem Tax Analysis and Tax Rate Summary.....	28
FY 2018-2019 Budget in Brief.....	29
Fund Structure.....	31
General Fund.....	32
Special Revenue Funds.....	63
Capital Projects Funds.....	73
Debt Service Fund.....	76
Proprietary Funds.....	79
Full Time Equivalent Schedule.....	84
Appendix A – Five Year Planning.....	85

Town of Argyle, Texas

List of Elected and Appointed Officials

September 30, 2019

Elected Officials

Mayor	Donald Moser
Council Member – Place 1	Alex Vukasin
Council Member – Place 2	Ronald Schmidt
Council Member – Place 3	Jon Donahue
Council Member – Place 4	Cynthia Hermann
Council Member – Place 5	Marla Hawkesworth

Appointed Officials

Town Manager	Kristi Gilbert
Town Secretary	Erika McComis

Department Directors

Police Chief	Temple Cottle
Director of Finance	Kim Collins
Director of Community Services	David Hawkins
Public Works Director	Troy Norton



September 30, 2019

To the Honorable Mayor Moser and Members of the Town Council

Re: *The Annual Budget for Fiscal Year 2019-2020*

In accordance with the Code of Ordinances of the Town of Argyle, Texas and State Law, the Annual Operating Budget for Fiscal Year 2019-2020 has been prepared by Town Staff and submitted to the Town Council by the Town Manager for approval and adoption by the Town Council on September 24, 2019. This budget message is intended to provide an overview of the adopted FY 2019-2020 Annual Budget, highlighting the Town's current year's objectives, explaining the budget philosophy, format, and process, and providing a summary of the FY 2019-2020 revenues and expenditures, along with highlights, future issues, and concerns.

In essence, the Annual Operating Budget represents the single most crucial management tool of the Governing Body and Town staff. Balancing the budget has been challenged by matching limited resources with departments' increasing needs and expectations of our residents and businesses. This organization has an outstanding group of department heads that constantly look at how they can serve the community in the most efficient manner possible. The Annual Operating Budget reflects the general short-term policies of the Town Council as the elected representatives of the citizens of Argyle and is intended to:

- Serve as an operating plan for the new fiscal year,
- Provide fiscal policy direction to the Town staff,
- Provide a basis of accountability to the taxpayers of the investment of their tax dollars, and
- Serve as a basis for measuring the performance of those individuals charged with the management of the town's operations.

BUDGET PHILOSOPHY

The budget philosophy of the Town depends upon the local needs and concerns of the citizens and businesses with implied direction from the Town Council. Other factors also affect budget philosophy, such as the state of the local economy, the demands for increased levels of services, as well as unfunded mandates and/or requirements of the state and federal regulatory agencies. Even with all these considerations, the budget preparation reflects a conservative approach about

estimating both revenues and expenditures. Although historical comparisons and trends are useful, often current year data and benchmarks will take precedence over prior year trends.

Maintaining a conservative fiscal approach allowed the Town to see an increase in its bond rating to an AA+ with Standard and Poor's in 2018. When budgeting from a conservative perspective, revenues are often anticipated at, or slightly above prior year levels, unless there are other known factors that may significantly affect expected revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy and other variations should not adversely affect the Town's adopted budget. Likewise, expenditures are also estimated conservatively, i.e., allowances are made for unanticipated expenditures and personnel services for vacant positions that are funded for the entire year, except where otherwise noted. This method of conservative budgeting may result in increases in the actual fund balance (or reserves) when compared to the original budgeted fund balance since actual revenues should exceed budgeted revenues and/or actual expenditures should be less than budgeted. Adjustments can be made at the end of the fiscal year. For example, the Town may defer the purchase of specific equipment until the end of the fiscal year when actuals are realized.

FIVE YEAR PLANNING

As a result of the Town's anticipated growth rate, Staff prepared a one-year budget with four additional planning years. A multi-year plan is helpful as the expenses for these services often accrue before the revenues are realized (i.e., staffing and inspection services). This planning tool is also necessary to forecast the impacts of Senate Bill 2 adopted during the 86th Legislative Session, which will require an election if the Town proposes to exceed 3.5% of the effective tax rate beginning with FY 2021. The five-year plan will be reviewed and updated annually as needed. Information on planning years FY 2021 through FY 2024 are attached as Appendix A to the Budget Book for reference purposes.

READING THE FY 2019-2020 DOCUMENT AND BUDGET OBJECTIVES

The FY 2019-2020 budget has been prepared to communicate to the citizens and staff of the Town the overall policies and goals of the Town Council. The budget document includes descriptions of the various activities and programs (departments) of the Town, goals, and objectives for the current and future years, and provides comparable service level indicators for each program or activity, where available. This format is designed to communicate clearly to the public the goals and objectives of the Town Council, thereby enabling the reader to gain more useful information about the Town, without requiring detailed accounting or budgetary knowledge.

For each operational fund, the budget is prepared on a line item basis by individual department and division/activity and is then carefully reviewed by department heads, the Finance Director and the Town Manager. The Town Manager then presents budget programs, goals and objectives to the Town Council. While staff will provide line item and capital outlay detailed budget

information upon request, individual line item expenditure justifications are omitted from the budget document to focus more on the programs and objectives of the upcoming fiscal year.

VISION STATEMENT

On September 25, 2018, the Vision Statement was adopted by the Town Council. The Vision Statement and associated Guiding Principles are used as a frame of reference in determining the needs of the Town.



FY 2019-2020 TOWN COUNCIL BUDGET OBJECTIVES

The Town Council and staff have met to review and discuss budget objectives and priorities for the upcoming fiscal year. As a result, the following objectives were established and used by the Town Staff as a basis for preparation of the FY 2019-2020 operating budget:

- Maintains current tax rate of .3975 per \$100 of assessed value
- Maintains minimum 120-day operating General Fund reserve/fund balance
- Maintains current level of service across departments
- Provides tax relief for 65 and Older and Disabled population through increasing exemptions to \$100,000
- Capital Purchases
 - Replacement of Public Works Vehicle
- Funds \$30,000 transfer to Vehicle Replacement Fund
- FY 2020 compensation proposal to include continued emphasis on competitively compensating the Town's valuable employees and promoting retention of our workforce through a maximum 2.5% merit adjustments
- Approximate cost of employee benefits in all funds:
 - Retirement: \$340,234
 - Healthcare Insurance: \$345,799

The aforementioned objectives have been funded in the FY 2019-2020 Annual Operating Budget, thus reflecting the Town Council's strong commitment to providing the highest level of delivery

for public services and quality of life to the citizens and taxpayers of the Town of Argyle along with maintaining infrastructure; expanding and retaining a quality workforce; and maintaining a sound fiscal policy.

PROPERTY TAX RELIEF FOR 65 AND OLDER AND THE DISABLED POPULATION

During the budget process the Town Council clearly identified a top priority of providing tax relief to individuals 65 and older and the disabled population. Initial discussions were focused on a tax freeze, however, after much deliberation and review of future impacts, including the uncertainty associated with Senate Bill 2 imposing the requirement of an election if the effective rate (or “no new tax rate”) exceeds 3.5%, the Council opted to increase the exemption from \$40,000 to \$100,000. The Council determined this was appropriate and should be reviewed annually as part of the budget process.

PUBLIC WORKS – STREETS

The Public Works Administration Division is responsible for the direction and administration of all facets of street maintenance, including inspection of street and drainage improvements, environmental services, wastewater collection, and capital projects that impact the safety, health, and welfare of the public. Previously, Public Works was also responsible for code enforcement activities.

The Street Maintenance Division of Public Works is responsible for providing a safe transportation system for motorists and pedestrians in the Town of Argyle not including roads maintained by the Texas Department of Transportation or Denton County. The Department conducts regular street maintenance; pothole patching; curb and gutter maintenance; crack sealing; drainage ditch cleaning; maintenance of all Town dedicated street easements; mowing and maintenance of rights-of-way; and installation and maintenance of guardrails, barricades and street signs. We continue mowing all public properties owned and/or maintained by the Town of Argyle, including the US 377 corridor within the Town limits. There are approximately 61.8 miles of roadway within the Town’s jurisdiction. Of that, the Town is responsible for maintaining 49.7 miles for roads within the Town.

In January 2019, the Town issued \$2.75 Million in debt for the 2019 Road Improvement Project. The project included maintenance, repair and reconstruction of several areas throughout the Town. Initial activities included micro surfacing roads in town to extend the life of the pavement. The significant repairs/reconstruction was divided into two parts, both bid in June 2019. Part 2 began in August 2019 with Part 1 is scheduled to start construction in mid-October 2019. Both portions of the project will be complete by early 2020 and additional projects will be identified to use the approximately \$800,000 in excess project funds.

The FY 2019-2020 budget also provides funding for right-of-way acquisitions and reconstruction of Crawford Road as part of an Interlocal Cooperative Agreement with Denton County and in

conjunction with the City of Denton. The agreement is expected to be executed in early FY 2020 with construction beginning in late FY 2020. Once construction is complete, a boundary agreement will be executed to delineate the entirety of Crawford Road from I35W to US 377 located within the Town of Argyle's corporate boundaries and all of John Paine Road north of the Crawford Road intersection within the City of Denton's corporate limits.

PUBLIC WORKS-WASTEWATER

The Wastewater Division of Public Works is responsible for providing a safe collection of wastewater for the Town through preventative maintenance, repair, and regular inspections. The FY 2019-2020 budget offers a transfer 50% of a Maintenance Worker to the Wastewater Fund from the General Fund to continue to appropriately reflect the expenditures in the proprietary fund. Since 2016, the wastewater division has seen an increase of miles of line by 80%, an increase in the number of manholes maintained by 111% and an increase in wastewater customers of 42%. Currently, the division offers preventative maintenance for 31.78 miles of wastewater collection lines and cleaning over 571 manholes as well as maintaining six lift stations (one of which is offline), pumps and valves.

The City of Denton contractually provides portions of the wastewater collection system and the treatment of the Town's wastewater generally attributed to northern areas of the Town served by public sewers with a few exceptions. The southern and western portion of the Town are served through a contract with the Trinity River Authority (TRA).

On June 25, 2008, the municipalities of Argyle, Flower Mound, Corral City, and Northlake, with financial assistance from the private sector, agreed to contract with the TRA to construct and maintain a new wastewater collection system to serve the southern and western portions of the Town of Argyle. In April of 2019, the S-1 Segment designed to serve the southern part of Argyle became operational with Liberty Christian School and Cross Timbers Community Church directing their flow to TRA and away from the City of Denton.

The western line (Segments C and D) were designed to serve Corral City and portions of the Canyon Falls and Harvest developments within the Town's extraterritorial jurisdiction (ETJ). Corral City connected in March 2013 and is contributing flow to TRA, but is not yet being metered. Connections through the Harvest subdivision first came online in February of 2018, with approximately 175 connections as of September 2019 which is billed through Argyle Water Supply Corporation. Canyon Falls had their first connections in April 2019 and have approximately 25 connections as of September 2019. The Canyon Falls ratepayers are billed through the Town of Northlake.

The approval of the Waterbrook development in 2016 located at the southeast corner of US 377 and FM 407, provided a funding mechanism for easement acquisition and construction of the S-1 Sanitary Sewer Gravity Trunk (TRA Manhole to Frenchtown Road) and S-1 Sanitary Force Main through the creation of The Waterbrook of Argyle Public Improvement District No. 2 and a Tax

Increment Reinvestment Zone (TIRZ). The Town accepted the S-1 Sanitary Force Main infrastructure on September 27, 2019.

In August of 2018, the Town took action to increase wastewater rates for the first time since 2009. The increase was designed to be effective with October 1, 2018 billing, however, software changes with Argyle Water Supply Corporation resulted in new rates going into effect with the December 2018 billing. Additionally, commercial accounts were billed at the winter average rate until July 2019.

US 377 WIDENING/TRANSPORTATION

According to the North Central Texas Council of Government's (NCTCOG) *Mobility Plan 2040*, population growth in the region will increase from an estimated 7.2 million persons to 10.6 million by 2040. This will represent an increase in daily vehicle miles of travel of 206 million in 2017 to 319 million by 2040. As our region adds people daily, this additional population growth puts tremendous pressure on not only our regional transportation network but impacts our roads and streets locally as well.

The Town Council, in November 2013, adopted Resolution No. 2013-41 supporting the proposed alignment of US 377 through the Argyle corridor. Since that time, the Town has been working closely with both the Texas Department of Transportation (TxDOT) and Denton County as plans continue to progress with environmental clearance for the project completed in early FY 2019 and right-of-way acquisition continuing in FY 2020. The anticipated start date for construction is 2022. The plan will include improvements at all intersections within Argyle. The FY 2019-2020 budget provides for funds to prepare construction plans for the relocation of sewer lines within the TxDOT right-of-way to accommodate the expansion.

In response to communication from residents, the Town Council initiated a feasibility study for a Quiet Zone for the five railroad crossings throughout the Town. The feasibility study is tied to the timing of the US 377 project. As such, the initial completion date of early 2019 has been delayed to early 2020. The FY 2019-2020 budget continues to include costs associated with the Quiet Zone crossing assuming the costs are deemed feasible.

It is anticipated that the Town will attempt to secure Green Ribbon funding as the project moves forward with the intent of tying those funds into funds secured by Keep Argyle Beautiful award of \$110,000 through the 2015 Governor's Community Achievement Award (GCAA) that can be used for landscaping and irrigation as part of the US 377 widening project. It is anticipated that maintenance for any additional landscaping would have to be provided by the Town in a future budget.

IMPACT FEES

The current Wastewater and Roadway Impact Fee Study was prepared for the Town of Argyle by Freese and Nichols, Inc., in May 2010 and was reaffirmed in July 2015. Texas Local Government Code, Section 395.052 requires a mandatory five-year update and that the town re-examine the structure every five years, and revise if necessary. In May 2019, the Town Council authorized the 2020 Wastewater and Roadway Impact Fee Update with a target completion date of May 2020. The FY 2019-2020 budget includes the second payment of the study costs from both the Roadway and Wastewater Impact Fee funds, the first payment was made in FY 2018-2019.

HOME RULE CHARTER

At some point in the immediate future, consideration to becoming a Home Rule municipality needs to be given. Home Rule is the privilege of citizens at the grassroots level to manage their affairs with minimal interference from the State. Home Rule assumes that government issues should be solved at the level closest to the people. It has always been a belief that local self-government is the cornerstone of democratic government in our country. The Town of Argyle is currently a General Law City governed by the laws of the State of Texas. Our current population as calculated by the NCTCOG is 4,170. Due to our growth trajectory, it is anticipated that perhaps in the next two to three years the Town's population will reach the 5,000 population threshold set by the Texas Constitution allowing the Town to establish its own rules for municipal government by adopting a home rule charter.

A home rule charter may provide for the following: the establishment of any of the three types of municipal government; the number of members of the governing body; the annexation by the governing body of land adjacent to the corporate limits with or without the approval of the residents to be annexed; the setting of a maximum property tax rate of \$2.50, compared to a maximum of \$1.50 per \$100 valuation for a general-law city; and authorizing other functions and responsibilities, provided they are not specifically prohibited by the state constitution or laws. To adopt a home rule charter, the municipality must have a population of 5,000 at the time of calling the election to consider whether a commission should be formed to frame a new home rule charter.

Chapter 9 of the Texas Local Government Code provides the procedure for adoption of a Home Rule Charter, which includes: 1) selection of a Charter Commission; 2) the Charter Commission prepares the proposed Home Rule Charter and submits the proposed Charter to the Town Council for review; 3) the Town Council places the Charter on the ballot for the next uniform election date; 4) all registered voters of the Town receive a copy of the approved and proposed Charter by mail thirty days prior to the election; and 5) the citizens vote whether or not to adopt the proposed Charter in the election. Adoption of a Charter is by majority vote.

PUBLIC SAFETY

Public safety is one of the critical components to any community that wishes to offer a safe environment to its residents and businesses. We continue to see numerous changes impacting the Town including but not limited to additional traffic, area-wide development and an increasing population. With minimal staffing level by all accounts, we continue to work cooperatively with surrounding agencies through inter-local agreements. The inter-local agreements with surrounding towns help in priority one situations that require more officers than we have on duty. This low staffing level ultimately places stress on our already limited resources and patrol officers, especially in the area of officer safety. The FY 2019-2020 budget includes transitioning a part-time Administrative Assistant to full-time status. Additional enhancements for FY 2019-2020 include no-load vests and emergency medical bags.

The *Argyle Police Department Annual Report* (crime statistics report), which is due out at the end of each calendar year, provides statistics related to our mandatory racial profiling report, use of force analysis, accident and injury analysis and uniform crime report. Due to our *Recognized* designation per specified requirements by the Texas Police Chief's Association Foundation, the Argyle Police Department continues to evaluate, improve and grow as an agency. Our training standards and documentation process are meaningful as we continue to meet the best practices in law enforcement. This designation not only makes us better prepared but, coupled with exacting professional expectations, results in an enhanced quality of service delivered to the citizens and businesses within the Town.

The Crime Control and Prevention District (CCPD) continues to fund innovative programs and technology to assist in all aspects of our performance and service to the citizens and businesses of Argyle. As we look towards the future, we expect to continue to engage our community through Facebook, Twitter and other avenues in this community. CCPD funding and expenditures will continue to support STEP salary expenses and a new police vehicle to keep the fleet current. We have also instituted the use of CCPD funds to create and execute a community project for each officer in the Police Department.

MUNICIPAL COURT

Staff continues to make improvements to our municipal court operations including the improvement of processes to better utilize staff time. Staff will continue to review current collection techniques and track court performance to identify trends and seek additional efficiencies. Currently, the municipal court is processing an average of 170 citations per month resulting in \$20,922 per month in collections. Senate Bill 1913 and House Bill 351 adopted in the 2017 Legislative Session changed the way municipal courts handle cases of indigency and the process by which arrest warrants are issued, which, in turn, has required a change in the court's processing of warrants. The result is the requirement of additional hearings and longer than average time to pay a citation before it goes into warrant status.

PARKS, TRAILS AND OPEN SPACE

On March 24, 2016, the Town of Argyle was awarded a \$500,000 matching grant from the Texas Parks and Wildlife Department (TPWD) through the Local Parks Non-Urban Outdoor grant program for essential renovations and improvements to the Argyle Community Park located on approximately fifteen (15) acres at the Argyle Intermediate School. Construction of the Argyle Community Park (now renamed Unity Park) was completed with a grand opening event on May 5, 2018.

The land on which the park is located is owned by the Argyle Independent School District (AISD) which required the Town to enter into a long-term 25-year lease with AISD to obtain the TPWD grant. Additionally, the Town entered into a license agreement with the Argyle Youth Sports Association (AYSA) for the continued use of the facilities for practices and events with the responsibility of paying related utility costs. Fiscal Year 2020 includes up to \$30,000 allocated from the Parks Fund to purchase and install up to six bleacher covers at the ballfields for the park.

COMMUNITY DEVELOPMENT

The Community Development Department was awarded the “Planning Excellence” award by the Texas Chapter of the American Planning Association. This is the ninth time in the past 10 years that we have received this recognition. This award recognizes a commitment of prodigious planning practices and standards by appointed officials, elected officials, and staff members. This continuous recognition by a professional organization is a testament to the high level of service provided by the department.

The department instituted new programs in FY 2018-2019 that will continue into FY2019-2020. These programs include utilizing a third party inspector for gas well inspections; utilizing a Certified Tree Arborist to conduct tree survey/mitigation plan reviews and site inspections to confirm compliance with the Tree Preservation ordinance; improving compliance with the stormwater prevention program through increased monitoring; conducting code enforcement on signs during select weekends throughout the year; and, requiring all permit plans to be submitted electronically.

In order to increase communications with the citizenry and improve transparency efforts, the Community Development Department has committed to uploading the active development project report to the Town’s website on a semimontly basis and reporting health inspections for all Argyle eateries on a semiannual basis.

The Community Development Department continues to see an increased workload in permitting over past years. In FY 2018-2019, over 250 permits were issued. Of those, 78 permits were for new single-family residential and two permits for new commercial construction. The remainder were for miscellaneous permits including accessory structures, pools, utilities, and fences. Between the Town’s major subdivisions (The Oaks, 5T Ranch, Argyle Town Village, The Lakes of Argyle and Waterbrook), there are approximately 414 vacant lots. In speaking with the

development community, there appears to be a strong likelihood that the Town will issue close to 110 single family residential permits this year. However, the budget reflects a conservative estimate of 94 single-family residential permits and three commercial permits. Staff review of development applications had a high influx of development applications for FY 2018-2019 and is not estimated to change substantially in FY 2019-2020.

Fiscal Year 2018-2019 was the first full year Code Enforcement and utility locates were under the umbrella of the Community Development Department. The workload of Code Enforcement with regard to sewer line locates has nearly doubled since the previous years and is proposed to transition to Wastewater during Fiscal Year 2019-2020. The number of drainage plan reviews and inspections is expected to increase in FY 2019-2020.

PUBLIC IMPROVEMENT DISTRICTS

The Highlands of Argyle PID No.1 (currently referred as The Lakes of Argyle) is comprised of 138 single family lots on approximately 111 acres of land located immediately west of US 377 and the Union Pacific Railroad line situated between Old Justin Road and Harpole Road. The development of the Lakes of Argyle project provided a needed new north-south access route to the west of US 377. The developer complied with the Town's request to add this major roadway to the concept plan as well as slip roads to protect the residential properties within the subdivision at a significant development cost. Public Safety, school buses, and general traffic circulation need additional north-south access to relieve substantial and growing traffic congestion on east-west thoroughfares that cross US 377. In addition, the developer exceeded the Town's open space requirements and added trails and pedestrian amenities to the subdivision to enhance and protect the value of the residential properties within the subdivision and the surrounding area. The Town accepted improvements for the Lakes of Argyle development in July 2018. To date, 29 single-family residential permits have been issued within the subdivision.

The Waterbrook of Argyle PID No. 2 was approved as part of the Master Development Plan (MDP) for the Waterbrook of Argyle on April 23, 2016. The mixed-use development of approximately 105.4 acres was initially comprised of 287 single family residential lots and 23 acres designated for commercial uses that include retail, restaurant, office, and personal services. The 23 acres translates to 191,000 square feet of usable commercial/retail space, with approximately half of that being designated for a grocery store. The MDP also identifies 24.41 acres of open space throughout the development which includes civic spaces, plazas, landscape buffers, and the floodplain/lake areas. In August of 2018, the Waterbrook PID boundaries were amended as the result of the purchase and zoning of approximately five acres on the south front of FM 407, known as the Stafford tract. This action resulted in an updated total of 233,000 square feet of commercial and retail space and 290 residential lots. Waterbrook represents the Town's first Form-Based Code development project. As of September 30, 2019, six residential permits have been issued in the Waterbrook of Argyle PID No. 2. No commercial permits have been issued.

ECONOMIC DEVELOPMENT

Staff has continued to provide guidance to the development community and worked with the Argyle Economic Development Corporation (EDC) Board to fund beneficial projects for the Town. The EDC continued the funding of staff time to assist with economic development related activity. The EDC approved their 2018 Action Plan on April 12, 2018, which identified top priorities as the development of a robust EDC website, marketing packet, and comprehensive incentives policy. For the Board to accomplish many of their objectives, the FY 2019-2020 budget includes a part-time Marketing Specialist position not to exceed 30 hours per week.

TECHNOLOGY AND COMMUNICATIONS

The Town has three physical locations used for conducting business for the Town: Town Hall, the Police Department Building and the Public Works Building, which are interconnected. There are approximately 30 users throughout the Town. This includes 50 workstations/laptops and approximately 10 servers. Each year, the IT budget includes funding to make equipment replacements based on need and age. Connectivity between these locations is provided by the fiber-optic connection. Frontier Community (formerly Verizon) provides the internet connection for the Town and maintains the IT infrastructure. In October 2017, an agreement was executed for third-party IT services for server maintenance. The agreement was expanded in March 2018 to include workstations and help desk support. The approved budget includes the further expansion of services in early 2020.

In FY 2020, the Town will continue to focus on communication making sure the information presented is timely, accurate, and of a nature that is valid for those that are following us. We will continue to stay abreast of changes in electronic communication methods to ensure that we are communicating using avenues common to our stakeholders. While electronic communication is important in this day and age, the Town recognizes that there may still be residents that are interested in receiving information by mail. The Town will continue to mail out postcards on an annual basis encouraging individuals to contact the Town if they prefer the emails to be printed and mailed via the United States Postal Service (USPS). To date, no residents have contacted the Town requesting this service.

PERSONNEL, EMPLOYEE COMPENSATION AND BENEFITS

While our management team's philosophy continues to focus on finding cost-effective ways to fulfill operational objectives, it is inevitable that expenses will continue to rise. Retaining select and qualified staff is one of the more important aspects of running any organization, large or small. In our case, the FY 2019-2020 Budget begins with 32.1 FTE's but provides for expansion for a new Facility Technician after the first of the year after the Strategic Plan is complete. In addition to the new hire of the Facility Technician, the following position changes are included in the budget: Permit Clerk transitioned 100% to Community Development, Accounting Technician (modified position from FY 2018-2019) 75% burdened in Finance and 25% in Administration,

50% of a Maintenance Worker transitioned to the Wastewater Fund, transition of the part-time Administrative Assistant for the Police Department to full-time.

The Town continues to remain competitive with respect to the insurance benefits provided to staff. Our health insurance options for staff are crafted to meet individual needs of the employees while containing overall costs for the Town. Fiscal Year 2019-2020 includes a small increase in the employer's payment of dependent health coverage as an additional employee benefit.

For FY 2019-2020, the Town will continue to reduce the liability through paying a rate of 14.99%, which includes an additional 1.57% over and above our required contribution rate. This practice keeps the retirement expenses level at 15% while continuing to accelerate the paydown of the UAAL, ultimately saving the Town additional funds. Each employee's retirement benefits are based on their account balance at retirement which is funded through the mandatory employee deposits, city matching contributions, and investment income. Our employees contribute 7% of their salary, and the Town matches this amount 2 to 1 at the time of retirement.

As a staff, we remain dedicated to the seven pledges of *The Argyle, Texas Commitment* espoused by the Town which also continues to utilize the evaluation system that measures performance based on these pledges:

- Service – Responding promptly and effectively
- Integrity – Honoring commitments
- Leadership – Taking personal responsibility for your actions
- Teamwork – Showing understanding, mutual respect, and trust
- Communication – Listening with an open mind
- Continuous Improvement – Seeking new opportunities
- Professionalism – Appreciating the town, its history, and its culture

CONCLUSION

The management team contributes a tremendous amount of effort to present a very conservative budget. The Town's department heads and support staff work diligently to provide their input to the Town Council in order that a fiscally-responsible and responsive annual budget can be proposed for review and ultimate adoption by the Town Council. The Town Council takes the responsibility of being good fiscal stewards very seriously. This document represents the concerted efforts of both staff and Council to remain good stewards of the resources of the Town of Argyle and its citizens.

Respectfully submitted,


Kristi Gilbert
Town Manager



PROFILE OF THE TOWN

The Town of Argyle, located in Denton County and founded in 1881, was incorporated in 1963 and is designated as a Type “A” General Law municipality under Texas Local Government Code. The Town occupies approximately 13 square miles and has a current population of 4,040. Bordered on the west by Interstate Highway 35 and having U.S. Highway 377 traversing south to north through the middle of the Town, the Town enjoys an excellent highway corridor plan that will eventually result in extensive mixed-use retail/commercial development along the corridors while allowing the Town’s “signature” rural-agricultural open space to remain.

The Town operates under the Aldermanic form of government whereby the legislative and policy-making authority for the Town rests solely with the elected governing body, which consists of the Mayor and five Aldermen (Town Council Members), serving in positions 1 through 5. The Mayor and Council Members serve two-year staggered terms and are elected on an at-large basis. As part of the governing body’s legislative and policy-making authority, it must adopt an annual operating budget and tax rate, approve Town ordinances and resolutions, appoint various advisory committees, and employ the Municipal Judge, Town Attorney, Town Manager, and Town Secretary.

The Town Manager is responsible for implementing the policies and ordinances enacted by the governing body, managing the day-to-day operations of the Town, and appointing the department directors. The Town Manager, along with the Director of Community Development, also administers the Argyle Economic Development Corporation.

The Town has adopted a Comprehensive Land Use Plan and Zoning Ordinance, and thus appoints a Planning and Zoning Commission that carries out the statutory duties set forth in the Texas Local Government Code. The Town’s Director of Community Development administers the Planning and Zoning Commission and the zoning and subdivision ordinances of the Town.

The Town of Argyle voters have approved three local option sales and use tax proposals; consequently, the Town administers a Type B Economic Development Corporation, a Crime Control and Prevention District, and a Street Maintenance Sales Tax. The local option sales and use tax revenue generated for these purposes are used in accordance with their respective provisions of State Law. By law, the governing body appoints an Economic Development Corporation Board of Directors and a Crime Control and Prevention District Board of Directors for the purpose of administering these programs. The Chief of Police administers the CCPD.

SERVICES PROVIDED

The Town of Argyle provides general administration, police services, municipal court services, development and planning services, street and drainage maintenance, and wastewater collection system maintenance.

CONTRACTED SERVICES

Fire and EMS is provided by the Emergency Services District Number 1 and is funded through a District-wide property tax levy. Solid waste collection and recycling services are contracted through Republic Waste Services. The Argyle Water Supply Corporation provides water distribution and storage throughout the Town, as well as billing and collection of sewer service fees on behalf of the Town's Wastewater Utility. The Town contracts with both the Trinity River Authority and the City of Denton for wastewater treatment and collection services.

DEBT MANAGEMENT

The Town funds its capital program from a combination of current revenues and capital debt. Street improvements are funded by a combination of capital debt and capital improvement fees. Annual debt service requirements for general obligation debt are well below the statutory legal limit of \$1.50 per \$100 assessed property value.

CASH MANAGEMENT

The Town utilizes its investment policy in the management of all cash. The Town's investment policy embraces current state regulations on the investment of public funds and authorizes the Town to invest in fully insured or collateralized certificates of deposit from the depository bank, direct obligations of the United States Government, obligations of an agency of the United States Government and local government investment pools. State law requires public funds deposits be collateralized. Collateral is monitored to ensure that the market value of the pledged securities equals or exceeds 102% of the related deposit or investment balance. All collateral shall be subject to verification by the Finance Director and the Town's independent auditors.

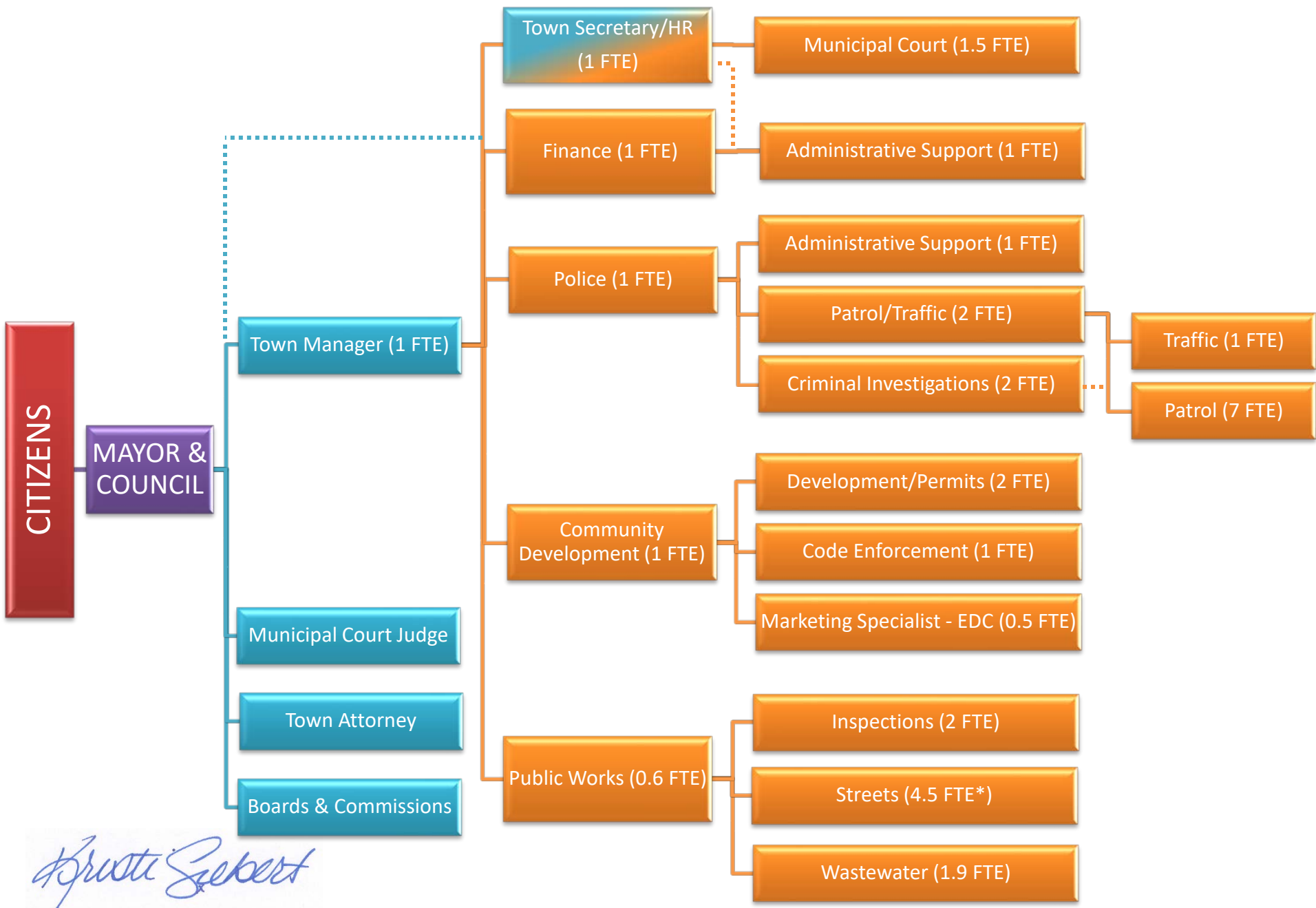
TAX APPRAISAL/COLLECTION RESPONSIBILITIES

Under Texas law enacted in 1979, and subsequent revisions of the State Property Tax Code, the appraised value of taxable property in Argyle is established by the Denton County Appraisal District. The Town of Argyle and other taxing jurisdictions in Denton County provide a pro-rata share of the budgeted expenditures incurred by the Appraisal District, based on individual levy. The Denton County Tax Assessor-Collector provides tax collection services for the Town and other taxing jurisdictions in Denton County.

RISK MANAGEMENT

A town government is constantly exposed to risk of all kinds, including damage to public property and liability resulting from injury to persons and damage to their property. As a means

of providing reasonable protection against these risks, the Town participates in the Texas Municipal League Intergovernmental Risk Pool for its property loss and liability coverage. As a member of the program, the Town is provided the most extensive protection available to Texas cities in the areas of comprehensive general liability, auto liability, losses to municipal building and contents, and for law enforcement and public officials' liability coverage.



Arvuti Sebert

TUE, JUN 25	Council meeting – Budget Workshop during Work Session
	NO JULY COUNCIL MEETING
APPROX. JUL 26	Receive certified totals from DCAD
APPROX. JUL 31	Receive effective rate calculations from County Tax Office.
TUE, AUG 13	Special Council meeting to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item. The proposal must specify the desired rate. If the proposal passes, the Council must schedule two (2) public hearings on the proposal.
TUE, AUG 27	1st Public Hearing on tax increase; announce date, time & place of the meeting at which the Council will vote on the tax rate. A quorum of the Town Council must be present. The Council may not adopt the tax rate at this hearing.
TUE, SEP 10	2nd Public Hearing on tax increase; schedule and announce the date, time and place of the meeting at which the Council will vote on the tax rate 3-14 days from this date. A quorum of the Town Council must be present. The Council may not adopt the tax rate at this hearing. Public Hearing on Proposed Budget. (per 102.0065)
TUE, SEP 24	Meeting to adopt budget, “ratify the tax” increase, and adopt the tax rate. Adoption of a budget that raises more property tax revenue than was generated the previous year requires two votes by the Council: 1) One vote to adopt the budget; and 2) a separate vote to “ratify” the property tax revenue increase reflected in the budget. Adopt the tax rate as a separate agenda item after adopting the budget. A quorum of the Town Council must be present.
SEPTEMBER 30	Tax rate must be adopted BEFORE this date or 60 days after the Town received the appraisal roll, whichever is later.

SUMMARY OF SIGNIFICANT BUDGET POLICIES

The Summary of Significant Budget Policies provides an overview of the Town of Argyle's budget process and budget documents.

I. THE BUDGET PROCESS

There is no other activity in which the Town Staff and Town Council engage that occupies a more important function than the annual budget. The annual budget reflects the general short-term policies of the Town Council as the elected representatives of the citizens of Argyle; serves as an operating plan for the new fiscal year; provides fiscal policy direction to the Town Staff; and provides a basis of accountability to the taxpayers for their investment of tax dollars. It provides a method of communication of the Town Council's goals and objectives relating to the delivery of public services and programs to our citizens for the upcoming fiscal year, while remaining committed to the Town's core values. It also serves as a basis for measuring the performance of those individuals charged with the management of the town's operations. In essence, the Annual Operating Budget represents the single most important management tool of the Town Council and Staff.

In the budget preparation process, each department is to prepare a base (current service continuation) budget, i.e. the **base budget** is generally defined as the level of expenditures that provides the base, or current level of services for the next fiscal year. This process should commence with the re-estimate of the FY 2019 budget appropriations. Re-estimates are to be entered in the "Estimate" column of the Line Item Detail. Once FY 2019 re-estimates are completed, the FY 2020 base budget can be established. The base budget is entered and explanation of line items is required for any item exceeding \$2,500.00.

Departments may request prioritized enhancements or additions to the current level(s) of its departmental services for the next fiscal year. These program enhancements or new funding requests are referred to as **budget enhancements**. A budget enhancement is generally defined as any budgetary item, program or activity involving:

- Enhancements to, or expansions of, an existing program or activity
- Reductions or deletions of existing program/activity, or
- Creation of a new program/activity.

A budget enhancement request typically involves personnel and/or capital outlay costs, and the usual other supporting costs associated with the enhancement (supplies, maintenance, contractual, and other costs). In some instances, a budget enhancement may result in an overall decrease in costs – for example, an enhancement request for the replacement of a piece of equipment that is costing several thousands of dollars per year in repairs and maintenance that may be eliminated as a recurring expenditure if replaced. Budget enhancement requests should normally include one-time AND recurring expenditures – for example, you should include fuel

and insurance for a new vehicle or the employment benefits and/or necessary office furnishings for new personnel. The enhancement is to be submitted on a Budget Enhancement Form.

The Town Manager will make the final decision regarding the inclusion of the budget enhancement requests for the proposed budget; however, the enhancement format enables the Town Manager and the Town Council to delete or add to the proposed budget expenditures/programs in a logical, informed and orderly manner. Funding limitations generally limit the Town's ability to consider anything other than the very essential enhancements. Additionally, the information provided on the enhancement form allows for the consideration of the consequences for funding or not funding the program(s).

The Town Manager's proposed budget to the Town Council will provide information on (1) budget enhancements, (2) funded budget enhancement requests, (3) unfunded budget enhancement requests, and (4) annually recurring costs associated with the budget enhancements, if any. This information is essential to the Town Council's decision-making process during the budget deliberations.

The overall budget process flows in the following sequence:

Departmental Budget Workshop – During budget workshop, the Staff is informed of the budgeting concepts, informed of budget guidelines and educated in budget request forms.

Development of Town Council Goals – The Town Council is requested to provide Staff information regarding priorities and areas which they think need more attention or funding. Council feedback is then later considered during further budget reviews of requests.

Revenue Projections – The Town Manager and Finance Director make revenue projections. Projections are made 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. The budget revenue projections occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

Proposed Budget Compilation – once the departmental budget requests are completed and are reviewed by the Town Manager and Finance Director, a preliminary draft of the proposed budget is submitted to the Town Council for review and is referenced during budget workshops. At this time, the funding level is weighted against available resources. A tax rate increase may or may not be recommended depending upon Council's priorities and issues previously expressed in the budget process.

Town Council Budget Workshops – Recommendations concerning the proposed budget are discussed with the Town Council. The proposed budget is not actually submitted until after initial discussions regarding major issues is presented to the Council.

Public Hearing/Budget Adoption – State law sets out the number of public hearings on the tax rate and the budget which are held prior to adoption. Citizens or any other individual may make formal comment either for or against the proposed budget. The public also has the opportunity to attend Town Council budget work sessions. Town Council may take action to modify the proposed budget per its discretion. The Council must adopt a tax rate to support established funding levels by the end of September.

Budget Amendment Process - the Town’s budget is amended as a part of the annual budget process. Along with estimating expenses for the upcoming fiscal year, Department heads are asked to project final expenditures for the current fiscal year. These projections are reviewed by the Town Manager and then are set as the final budget for the current fiscal year. This amended budget is adopted along with the annual operating budget for the upcoming fiscal year. Occasionally, issues occur during the year which will require a budget amendment. These items are discussed among the Town Manger, the department head involved, and the Finance Director. An appropriate funding source is identified and the amendment is taken before the Town Council for consideration.

II. TOWN COUNCIL CORE VALUES – The Town adopted the following core values on February 24, 2009 and titled them “*The Argyle Commitment*” to represent the Town’s commitment to its citizens for the highest possible standard of service.

Service – Responding promptly and effectively

Integrity – Honoring commitments

Leadership – Taking personal responsibility for your actions

Teamwork – Showing understanding, mutual respect and trust

Communication – Listening with an open mind

Continuous Improvement – Seeking new opportunities

Professionalism – Appreciating the town, its history and its culture

III. DEPARTMENT SUMMARIES

Each department is described in narrative prior to the expenditure information in order to give the reader an overview of the services provided by that department. Summaries include the following information:

Department Description – This section provides a description of the major operations and functions of the program/department. It is intended to help the reader understand the service elements included in their particular budget.

Major Department Goals – Goals describe the benefit the department has in providing the community it serves. They are a statement of broad, general direction and set an attainable target of each department’s desired social or organizational outcomes. A “goal” is general and timeless, and may extend beyond one fiscal year.

Major Department Objectives – Objectives are steps in accomplishing stated goals. They are specific, well-defined, measurable achievements that a department seeks to accomplish within a given time frame. If a statement of purpose is a final destination of where an organization wishes to be, objectives are the directions and instructions that they follow to reach that destination. Good objectives are results oriented, specific, state achievements in measurable terms, attainable within a specifically stated time frame, and should be related to the statement of purpose.

Workload Measures – Workload measures should indicate the amount of work that has been done or projected workload levels. They indicate the scope of the program through counts, quantities, etc. These types of measures are the majority of those used by the Town.

Productivity Measures – Refers to the process of seeing best practices and attempting to emulate them. They should measure the results of services provided.

Expenditure Summary – The summary of expenditures show the category of expenses for each department’s programs.

IV. FINANCIAL POLICIES

- Definition of a balanced budget: the annual operating budget submitted to the Town Council will be balanced; expenditures not exceeding current year revenues plus available fund balance, reserves, and transfers.
- Operating budget policies
 - The Town of Argyle budgets resources on a fiscal year, which begins October 1 and ends on the following September 30th.
 - The Town of Argyle operating budget will be developed on an annual basis. Appropriations for each year will be approved annually by the Town Council.
 - The budgetary legal level of control is at the fund level.
 - Definition of fund balance in the governmental funds: difference between assets and liabilities reported in a governmental fund.
 - Working capital definition: difference between current assets and current liabilities in a proprietary fund.
 - The operating budget shall be linked to financial and strategic plans.
 - It is the responsibility of the Town Manager to prepare and present the Town’s annual operating budget to the Town Council for their approval. The Town Council has the final responsibility for adopting the budget and for making the necessary appropriations.

- The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.
- The proposed operating budget shall appropriate sufficient funds for operations to maintain existing quality and scope of Town services.
- The basis of budgeting shall be modified accrual in the governmental funds and modified accrual (working capital) in the proprietary funds.
- An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.
- Specific Town Council action shall be required to amend the operating budget.
- Where possible, the Town will integrate performance measurement, service level, and productivity indicators in the Town's published budget document.
- Capital budget policies:
 - Definition of a capital project – a capital asset expected to have a useful life greater than ten years and an estimated cost of \$5,000 or more. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, streets, intersections, or other structures; purchase of land or land rights and major landscaping projects.
 - Projects meeting the above definition will be included in the Capital Improvement Fund budget document.
 - Capital project budgets shall be appropriated on a project by project, multi-year basis (project budget amounts are approved through completion of the project).
 - Town staff shall identify the estimated costs and project schedule for each capital project proposal before it is submitted to the Town Council for approval.
 - The Finance Department shall identify specific available funding sources for each capital project budget proposal before it is submitted to the Town Council for approval.
 - Change orders resulting in a change in the project cost shall require an amendment to the capital budget.
- In accordance with the Public Funds Investment Act, the Town Council shall review and approve the Investment Policy on an annual basis.
- Town departments will regularly review programs and services to adjust service levels and operating costs.
- Insurance costs are reviewed and put out for contract annually at the direction of our insurance consultant.
- Purposes and uses of debt:
 - Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as street machinery, or other costs as permitted by law.
- The Annual Budget submitted to the Town Council shall reflect a minimum unreserved fund balance of 120 days of annual operating expenditures for the General Fund and a

minimum working capital equivalent to 120 days of annual operating expenses for the Water and Sewer Fund.

V. BASIS OF ACCOUNTING

Fund Accounting. The Town utilizes fund accounting procedures to prepare the annual operating budget. By definition, a “fund” is a distinct fiscal entity, accounting for receipts and disbursements that are for specific activities. A fund is a self-balancing set of accounts, where assets equal liabilities plus fund balance.

The Town uses primarily two fund types:

- Governmental funds, and
- Proprietary funds

Governmental Fund Types: Governmental fund types are those funds through which most governmental functions of the Town are financed. The Town uses the following four governmental fund types:

General Fund – the general operating fund is used to account for all revenues and expenditures, except those accounted for in other funds. Typical governmental functions, such as police, street, development services, court services, and administration are funded from the General Fund.

Special Revenue Funds – these funds are used to account for proceeds from specific revenue sources used for specified/designated programs, other than capital projects. The Town budgets the following Special Revenue Funds:

Argyle Economic Development Corporation Special Revenue Fund – established by the voters in the Town of Argyle in 2002 to account for revenues derived from the one half of one percent (0.50%) local option sales and use tax, and subsequently modified by a Sales Tax Reallocation Election in May, 2018 to transfer ¼ cent to Street Maintenance Sales Tax Fund, in accordance with the Development Corporation Act of 1979, Article 5190.6, Section 4B, Texas Revised Civil Statutes, to be used to promote economic development within the Town that results in the creation or retention of primary jobs and/or new or expanded businesses enterprises; provides job training; provides certain public infrastructure; conducts market and other economic development-related studies/reports/data; and provides funding for certain public facilities outlined in the Act. As a result of the election, the Economic Development Fund will receive one quarter of one percent (.25%) effective October 1, 2018. The Board of Directors is responsible for adopting an annual budget prior to the beginning of the fiscal year, subject to approval by the Town Council. The 0.25% sales and use tax will generate approximately \$170,755 annually.

Argyle Crime Control and Prevention District Special Revenue Fund – established by the voters in the Town of Argyle in 2003 to account for revenues derived from a one quarter of one percent (0.25%) local option sales and use tax in accordance with Section 363 of the Texas Local Government Code to be used for the control and prevention of crime through policing and police/public safety-related programs within the Town of Argyle. The Crime Control and Prevention District Board of Directors, by Resolution No. CCPD07-01, placed a proposal to extend the 0.25% local option sales and use tax before the voters of the Town of Argyle in November 2007 for a term of fifteen (15) years additional years. The voters overwhelmingly approved the local option sales tax and term. The 0.25% sales and use tax generates approximately \$170,755 annually in revenue.

Argyle Street Maintenance Sales Tax Special Revenue Fund – established by the voters in the Town of Argyle on September 13, 2003 to account for revenues derived from a one-quarter of one percent (.25%) local option sales and use tax in accordance with Section 327 of the Texas Tax Code, and modified to one half of one percent (.50%) as a result of a successful Sales Tax Reallocation Election in May, 2018 to be used for maintenance and repair of municipal streets within the Town of Argyle. Subsequently and pursuant to the Tax Code, the Town has held the required renewal elections every 4 years – 2007, 2011, and 2015 wherein the voters have consistently approved the street maintenance local sales and use tax for an additional four (4) years, but modified in 2018. The .50% sales and use tax will generate approximately \$341,264 annually in revenue.

Building Maintenance Fund – this fund was established in FY16 for the purpose of funding capital expenditures to the Town’s municipal buildings. Items such as HVAC replacements, plumbing repairs, flooring replacement, and damage to the buildings for reasons not covered by insurance are examples of items that would be paid out of this fund. A transfer from the General Fund will provide the revenues. Miscellaneous repairs are anticipated in FY 2020.

Municipal Court Security Special Revenue Fund – accounts for fees collected, pursuant to State Law, from Municipal Court citations in the amount of \$3.00 per misdemeanor citation that may be used for financing security municipal court personnel or security equipment used exclusively for municipal court operations. (Expenditures from these fees are specifically designated by State Law.)

Municipal Court Technology Fund – accounts for fees collected, pursuant to State Law, from Municipal Court citations in the amount of \$4.00 per misdemeanor offense that may be used for purchasing or maintaining technological enhancements for the municipal court. (Expenditures from these fees are specifically designated by State Law.)

Keep Argyle Beautiful Special Revenue Fund – this fund was transitioned to a 501c(3) in FY16.

Parkland Dedication Fund – accounts for parkland development fees and contributions in lieu of parkland dedication, the annual contractual contribution by the Town’s waste disposal provider, and transfers from the General Fund. The monies will be used to fund future parkland acquisitions or park and open space improvements.

Tree Reforestation Fund – accounts for contributions by development whereby protected trees are intended to be removed as a result of development. Funds can only be used for the purchase, planting and maintaining of replacement trees on public property or for acquiring and preserving wooded property.

Miscellaneous Special Revenue Funds – Other small special revenue funds are included in this section without explanation provided.

Debt Service Fund – is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Interest and Sinking (I&S) Fund or Debt Service Fund is a separate ad valorem tax levy in the annual budget. This fund does not account for debt obligations backed by revenues of the Town’s wastewater utility activities.

Capital Projects Funds – are used to account for financial resources to be used to acquire or construct major capital assets. Funding sources are typically bond proceeds or certificates of obligation; however, transfers from other funds, user fees, development fees, dedicated sales tax revenue, or short-term debt are other sources of funding used to support capital projects. The following capital projects funds are included in the Town’s budget totals:

Roadway Impact Fees Fund – accounts for roadway impact fees imposed by the Town of Argyle within the corporate limits and established in 1998 pursuant to Chapter 395 of the Texas Local Government Code.

Vehicle and Equipment Replacement Fund – accounts for annual funding of capital equipment replaced with issuance of short-term debt proceeds, lease-purchase agreements or the transfer of revenue from other funds.

Project-based capital projects funds are included in the Town’s audited financial statements, but are not subject to annual appropriations, therefore are excluded from the operating budget totals. For example, the Town’s Roadway and Wastewater Impact Fee Funds are included in this category but are shown in another section of the budget document.

Proprietary Fund Types: Proprietary or enterprise funds are used to account for operations that are financed in a manner similar to private business enterprises such as the following used by the Town:

Wastewater Utility Fund – accounts for revenues and expenses of the Town’s wastewater activities, financed through wastewater user charges and fees as well as transfers from other funds. Because wastewater user charges are based on water use, wastewater user customers are billed by the Argyle Water Supply Corporation who in turn collects the fees and remits them

monthly to the Town for deposit in the Utility Fund. The Town conducted a rate study review this year, and the Council adopted a rate increase effective October 1, 2018. Wastewater salary expenses paid from General Fund for the FY17 and FY18 fiscal years were transitioned back in FY19, as well as vehicle and associated expenditures and remain there in FY20. Expenses of the utility fund also include related annual debt service obligations.

AD VALOREM TAX ANALYSIS AND TAX RATE SUMMARY

	FY 2017 - 2018 ADOPTED	FY 2018 - 2019 ADOPTED	FY 2019 - 2020 ADOPTED
Total Assessed Value	\$ 677,588,581	\$ 736,936,348	\$ 810,006,502
Net Taxable Value after Adjustments	\$ 619,397,789	\$ 674,093,197	\$ 731,074,913 *
Total Tax Rate (per \$100 of assessed taxable value)	\$ 0.39750	\$ 0.39750	\$ 0.39750
Total Tax Levy	\$ 2,462,106	\$ 2,679,520	\$ 2,906,023 **

Tax Rate Distribution

General Fund (M&O)	\$ 0.300113	\$ 0.300113	\$ 0.302095
Debt Service Fund (I&S)	\$ 0.097387	\$ 0.097387	\$ 0.095405
Total	\$ 0.397500	\$ 0.397500	\$ 0.397500

Percentage Distribution

General Fund (M&O)	75.50%	75.50%	76.00%
Debt Service Fund (I&S)	24.50%	24.50%	24.00%
Total	100.0%	100.0%	100.0%

Dollar Distribution

General Fund (M&O)	\$ 1,858,893	\$ 2,023,041	\$ 2,208,541 **
Debt Service Fund (I&S)	603,213	656,479	697,482 **
Total	\$ 2,462,106	\$ 2,679,520	\$ 2,906,023

BUDGET COMPARISON

General Fund	Re-Estimate FY 2018 - 2019	Proposed FY 2019 - 2020	Change
Total Revenue	\$ 3,987,365	\$ 4,375,238	9.73% **
Total Expenditures (inc. transfers)	\$ 4,612,846	\$ 4,367,319	-5.32% **
Ending Fund Balance	\$ 1,802,041	\$ 1,791,961	-0.56% **
Debt Service Fund			
Total Revenue	\$ 664,230	\$ 732,514	10.28% **
Expenditures	\$ 648,353	\$ 796,547	22.86%
Ending Fund Balance	\$ 243,141	\$ 179,108	-26.34% **

*Net taxable value after adjustments for FY 2019 - 2020 includes \$19,099,271 currently under ARB review.

** Revised 08.28.19 per Council direction to increase Over 65 & Disabled Homestead Exemptions to \$80,000, thereby reducing taxable ad valorem value for tax year 2019 by \$13,680,000

FY 2019 -2020 Budget Summary

The Town of Argyle Town Council adopted a total budget for FY 2019 – 2020 in the amount of \$10,682,975. The adopted budget consists of the General Fund, Special Revenue funds, Capital Improvement funds, Debt Service Fund, and Wastewater Utility funds.

GENERAL FUND

The General Fund is the general operating fund of the Town and is used to account for all transactions and operations of governmental units that are not accounted for in another fund and/or that are financed from taxes or other general revenues. The General Fund, accounting for 40.874 of the total budget, supports the basic services of the Town such as police, street maintenance, community development services, administration, and municipal court.

SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for the proceeds of special revenue sources other than major capital projects, which are used for dedicated purposes. They make up 7.10% of the budget and include such funds as the Economic Development Corporation Fund, Crime Control Prevention District Fund, Street Maintenance Sales Tax Fund, Building Maintenance Fund, Court Technology Fund, Court Security Fund, Parkland Dedication Fund, Tree Reforestation Fund, LEOSE Training Fund, Senior Citizens Organization Fund, and the Police Donations Fund.

CAPITAL IMPROVEMENT FUNDS

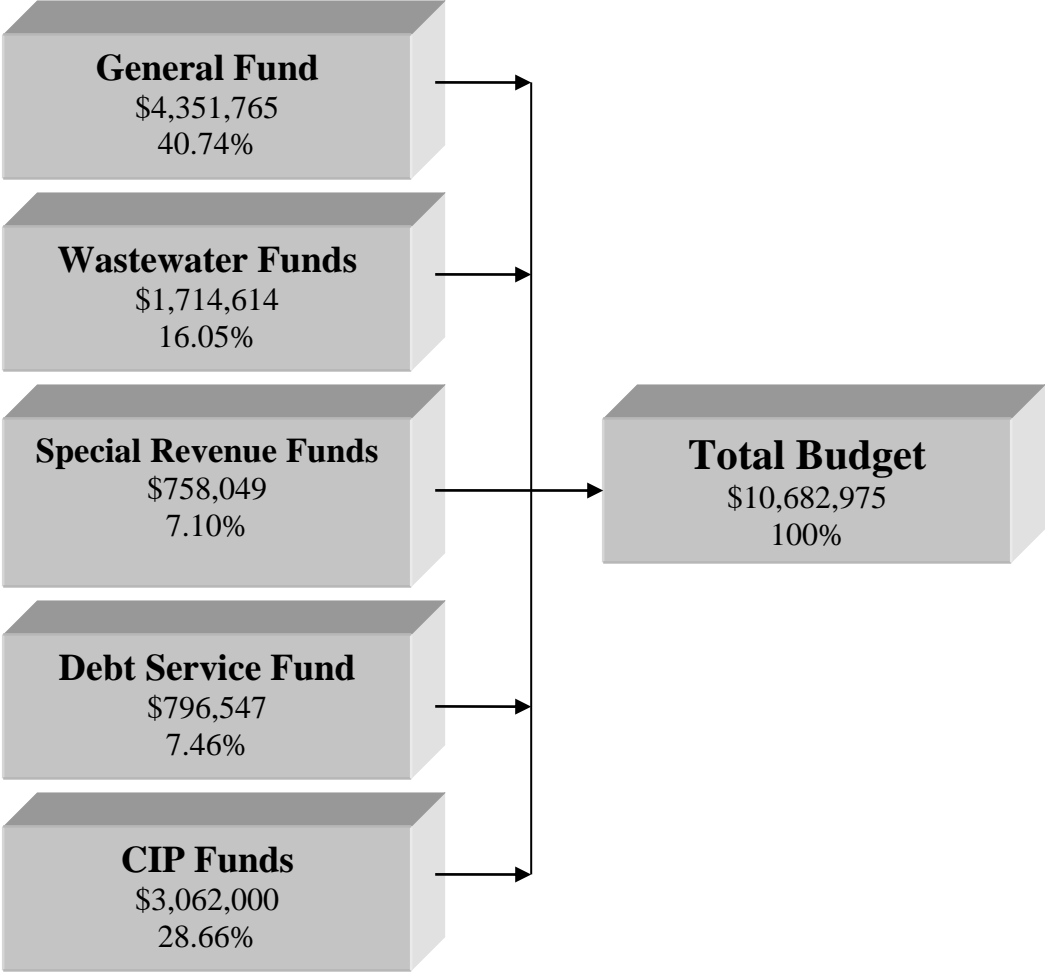
Capital Improvement funds are used to account for resources used to acquire or construct major capital assets. Funding sources include transfers from other funds, bond proceeds or certificates of obligation, user fees, development fees or short-term debt. These funds represent 28.66% of the total budget and include expenditure of bond proceeds for Town-wide street improvements as well as the Town's contribution for the reconstruction of Crawford Road being coordinated by Denton County.

DEBT SERVICE FUND

The Debt Service Fund accounts for 7.46% of the budget and pays the annual principal and interest costs of general obligation bonds, certificates of obligation and other tax-supported debt issued to finance the tax-based portion of the Capital Improvement Program of the Town. It is funded by ad valorem taxes and transfers from other funds.

WASTEWATER UTILITY FUNDS

The Wastewater Utility funds account for 16.05% of the budget. There are three funds that account separately for (1) the general operation of the wastewater fund, (2) the capital improvements related to wastewater projects, and (3) impact fees collected on impact fee eligible development.



**TOWN OF ARGYLE
FY 2019-2020 ANNUAL BUDGET
FUND STRUCTURE**

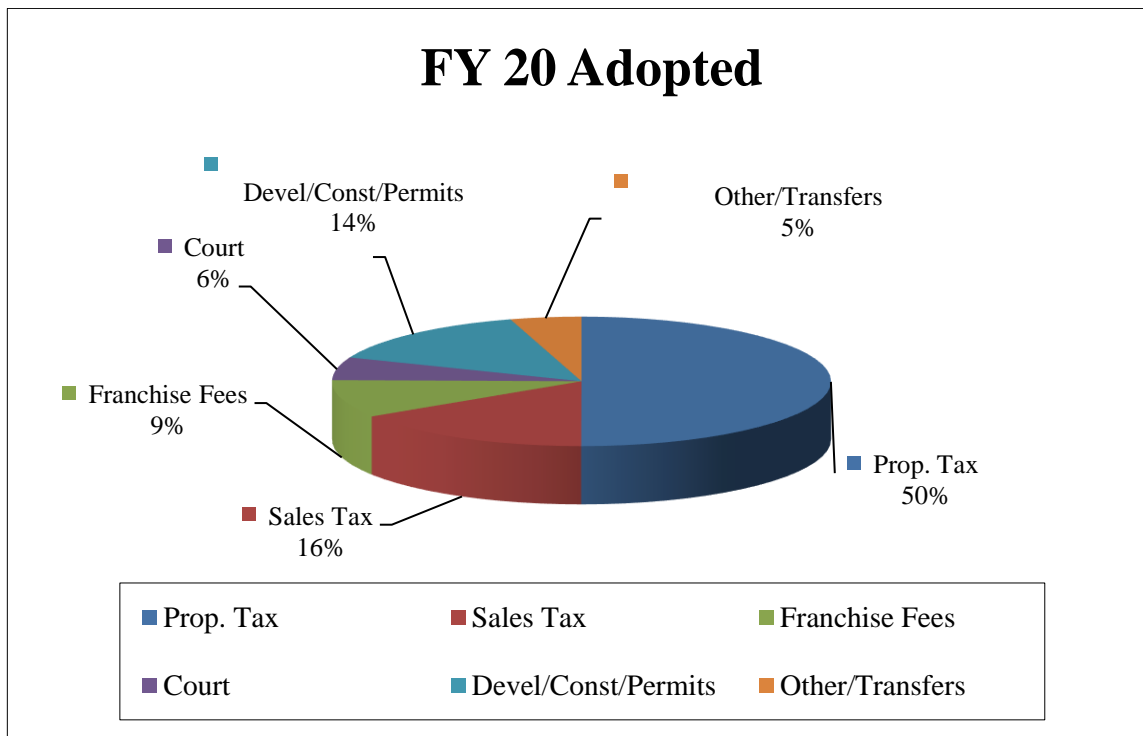
FUND CATEGORY	FUND TYPE	HOW APPROPRIATED	BUDGETARY BASIS	BASIS OF ACCOUNTING
<u>Primary Government</u>				
Governmental Funds				
Major Funds				
General Fund	General	Annual	Modified Accrual	Modified Accrual
General Debt Service Fund	Debt Service	Annual	Modified Accrual	Modified Accrual
General Capital Projects Fund	Capital Project	By Project	Modified Accrual	Modified Accrual
Street Maintenance Sales Tax Fund	Special Revenue	Annual	Modified Accrual	Modified Accrual
Enterprise Funds				
Major Funds				
Wastewater Fund	Proprietary	Annual	Working Capital	Accrual
<u>Component Units</u>				
Economic Development Corp.	Special Revenue	Annual	Modified Accrual	Modified Accrual
Crime Control Prevention District	Special Revenue	Annual	Modified Accrual	Modified Accrual



GENERAL FUND

FY20 ADOPTED BUDGET

General Fund Revenue



The General Fund has various revenue sources, the largest of which is the ad valorem tax (property tax) revenue. The Town taxes the value of land, improvements, and certain personal property within our municipal borders. According to the Texas State Comptroller, property tax revenue is the leading source of general fund revenue used by most Texas cities. In 2019, the Town had a total taxable ad valorem value of \$744,754,913 based on the prevailing Over 65 exemption of \$40,000. However, during the budget process, the Council increased the exemption to \$100,000 for Over 65 and Disabled, reducing the taxable value to \$724,234,913. The Town of Argyle currently assesses \$.3975 cents per \$100 of assessed value. Of that amount, \$.302095 will be levied to support the General Fund. This will produce \$2,187,877 in General Fund ad valorem tax revenue, which is 50% of total FY20 revenue.

The next largest sources of revenue for FY20 are sales tax, which totals 16% of revenue and franchise fees, which totals 10% of revenue. The retail sales tax rate for the Town of Argyle is 0.0825: 6.25 percent goes to the state; 1 percent goes into the Town’s General Fund operations; ¼ percent is levied for use by the Argyle Economic Development Corporation, ¼ percent is levied for use by the Argyle Crime Control and Prevention District; and the final ½ percent is collected for the Argyle Street Maintenance Sales Tax Fund. The sales tax levied by the Argyle Economic Development Corporation, the Argyle Crime Control and Prevention District, and the Street Maintenance Sales Tax Fund were all approved by separate vote of the Town’s electorate, and are updated as required. In May, 2018, a successful Sales Tax Reallocation election was

conducted, effectively transferring one quarter of one percent (1/4) from Economic Development Fund to the Street Maintenance Sales Tax Fund beginning October 1, 2018. The Town's 1 cent of sales tax revenue for FY19 is projected to be \$693,088. Franchise fees are those fees paid by utilities and communications companies that use the Town's rights-of-way or other Town property to deliver their services. Federal and state law provides the authority for municipalities to charge for the use of rights-of-way for the delivery of utility and communication services. Generally, these fees range from 3 – 4% of the gross proceeds for gas, electric, water, cable television, and phone services. The total of all franchise fees across the various utilities for FY20 is projected to be \$412,000.

The municipal court revenue is generated from various traffic enforcement and municipal code enforcement violations. By state mandate, a fixed amount from each citation is remitted to the State. The Town's revenue varies depending on the option the defendant selects: driver's safety class, payment in full, probation, etc. The minimum amount the court will retain is \$10, with the maximum closer to \$200, but this is dependent on the violation. The amount retained by the Town goes into General Fund revenue and helps offset the cost of municipal court operations. The total of these fines and fees collected are projected to be \$250,000 and contribute 6% of the total General Fund revenue.

Development fees and construction permit fees are established and collected by the Town to defray the cost of administering the community development department and construction activities. Development fees (zoning and subdivision applications) and subsequent construction permit fees vary from year to year based on the economy and building/development activity. These fees are projected to generate \$629,374 in FY20, which is 14% of total General Fund revenue. New home permits have been steady in the Lakes and 5T subdivisions and are expected to continue into FY20. Infrastructure was accepted this year for Waterbrook, and the Town anticipates new home permits and commercial permits related to this completion. Therefore, FY20 home permits are projected to increase over FY19. A new subdivision, Avalon, will generate subdivision construction review fees as well as new home permits.

The smallest source of general fund revenues is 'Other'. Interest income and miscellaneous revenues that do not fit in a larger category reside here. Transfers from other funds are represented in this category as well. This currently represents 5% of the total revenue, or \$201,735.

General Fund Services

Town Council

\$115,450

The Mayor and Town Council serves as the elected governing body of the Town. The Council is comprised of a Mayor and five (5) Town Council members, all elected at-large on a non-partisan basis by the voters of the Town. The Mayor and Council members are elected for two-year terms on a rotating basis, with the Mayor and two Council members elected in odd-numbered years, and the remaining three Council members elected in even-numbered years. The Town Manager, Town Attorney and Municipal Court Judge are appointed by the Town Council.

Administration

\$541,711

The Administration Department is comprised of the Town Manager, Town Secretary and support staff. The department provides support to the Town Council, Planning and Zoning Commission, and Argyle Economic Development Corporation. The Town Manager is responsible for the management of Town operations and serves as the liaison between the policy making and administrative branches of municipal government. The Town Secretary is incorporated into the Administration Department. The Town Secretary conducts general and special elections in compliance with the Texas Election Code, facilitates Town Council meetings and work sessions and provides other Town Council support as needed. The Town Secretary provides human resources management and operational services to include selection and placement, classification, salary and benefit administration, training and development and employee relations assistance for all Town employees.

Finance

\$198,724

The Finance Department is responsible for the management of all financial operations of the Town. Accounting, budget, financial reporting, payroll, accounts receivable, accounts payable, cash and investment management, customer service, and development of policies and procedures related to fiscal operations are the activities under the direction of the Finance Department. The Department is also responsible for the accounting services for the Argyle Economic Development Corporation and Argyle Crime Control and Prevention District Boards of Directors.

Municipal Court

\$120,318

The Municipal Court handles the judicial processing of Class C Misdemeanors that originate from traffic citations, citizen complaints, animal control violations, municipal code violations and misdemeanor arrests. The Court is responsible for maintaining accurate records of all cases, including arrest records, bond records, formal complaints, citation disposals, state reporting, court costs, docket records, trial proceedings, refunds and forfeitures, and issuance of warrants for Failure to Appear and Non-payment of fines. The Court is responsible for staying current with the changes of procedures and court costs that are submitted with each State Legislature revision. Additionally, the Court is responsible for information reporting to the State of Texas, ensuring processing of quarterly payments, monthly reporting to the Office of Court Administration, and convictions and clearances to the Texas Department of Public Safety. The Court was transitioned to a Court of Record in May, 2016.

Information Technology

\$145,509

The Information Technology (IT) Department is responsible for sustaining all technology-based initiatives for the Town's operations. This is accomplished by contracting IT services at this time. Management and maintenance of the Town Website and Electronic Newsletter are handled by Town staff.

Police Administration, Operations &

Animal Control

\$1,739,012

The Police Department is responsible for the general public safety and protection of the citizens of Argyle. Management and supervision of activities of the Police Department are under the direction and leadership of the Chief of Police who is also responsible for the successful attainment of goals and objectives of the Department including, but not limited to, traffic safety and regulation, uniformed patrol, community services and education, crime control, and equipment maintenance. The department underwent restructuring in 2018 in an effort to increase levels of service. As part of a Council initiative to increase police staffing, this budget provides for 12 sworn officers and 2.0 civilian employees. Provides administrative support for the Argyle Crime Control and Prevention District Board of Directors.

Community Development Administration

& Inspections

\$663,698

The Community Development Department is responsible for administering community-wide planning and development activities within the Town and its ETJ ensuring organized growth and development in accordance with the Town's Comprehensive Plan and other development regulations. Review and Inspections associated with new building permits are conducted by a third party vendor, SAFEbuilt, who ensure that new permits meet all Town Codes. Enforcement of all Town Codes relating to signage, property maintenance (weeds, trash, storage, etc.), and monitoring of construction inspection of public infrastructure, and drainage is conducted by the Town's Code Enforcement officer.

Street Maintenance Administration &

Street Maintenance

\$791,344

The Street Maintenance Department is under the direction of the Director of Public Works. The Administration Department is responsible for the direction and administration of all facets of street maintenance, including inspection of street and drainage improvements, environmental services, wastewater collection, and capital projects that affect the safety, health and welfare of the public. Additionally, oversight of new subdivision infrastructure is handled by Street Maintenance Administration. Overseeing the installation of new streets, drainage and wastewater lines can be a multi-month process for each subdivision.

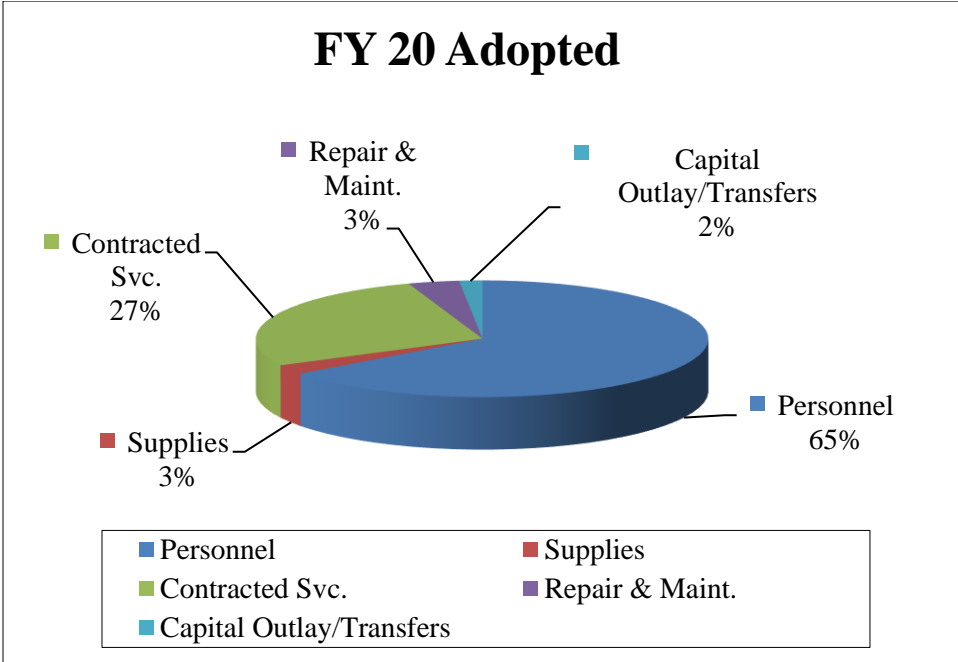
The Street Maintenance Department of Public Works is responsible for providing a safe transportation system for motorists and pedestrians in the Town of Argyle. The Department conducts regular street maintenance; pothole patching; curb and gutter maintenance; crack sealing; drainage ditch cleaning; maintenance of all dedicated street easements; mowing and maintenance of rights-of-way; and installation and maintenance of guardrails, barricades and street signs. The Street Maintenance Department maintains the new Argyle Park facility as well.

Transfers Out

\$36,000

Transfers to other funds occur when the General Fund needs to provide resources for funds that do not have explicit sources of revenue. Currently the Town makes an annual transfer to the Equipment Maintenance Fund and the Building Maintenance Fund for expenditures that correctly fit those expenditure definitions.

FY20 ADOPTED EXPENDITURES BY CATEGORY



TOWN OF ARGYLE
Adopted Annual Program of Services
Fiscal Year 2019 - 2020

FUNDS	FY 18 ACTUAL	FY 19 BUDGET	FY 19 REEST.	FY 20 BUDGET	Inc/Dec over FY19 Budget
<u>GENERAL FUND</u>					
REVENUES					
Ad valorem tax	1,909,666	2,023,041	2,009,205	2,187,877	
Sales tax	684,034	564,450	630,080	693,088	
Franchise tax	403,452	385,000	400,000	412,000	
Municipal court	320,047	308,000	255,000	250,000	
Permits & registrations	51,745	36,200	38,300	41,600	
Construction permits	270,950	277,250	393,850	462,774	
Development	218,432	15,000	52,500	125,000	
Other revenues	66,381	37,750	75,750	37,235	
Transfers In	69,796	137,680	112,680	145,000	
Other Proceeds	-	-	20,000	19,500	
TOTAL REVENUES	3,994,503	3,784,371	3,987,365	4,374,075	15.58%
EXPENDITURES					
<u>Town Council - 110</u>					
Personnel	102	99	100	100	
Supplies & Contracted Services	74,114	82,800	162,580	115,350	
Transfers	-	-	-	-	
Total City Council	74,216	82,899	162,680	115,450	39.27%
<u>Administration - 120</u>					
Personnel	388,520	356,458	304,036	314,267	
Supplies	3,662	4,700	15,200	5,950	
Contracted Services	225,213	183,033	256,108	205,044	
Repair & Maintenance	10,423	12,000	28,110	16,450	
Capital Outlay	-	-	-	-	
Total Administration	627,818	556,191	603,455	541,711	-2.60%
<u>Finance - 130</u>					
Personnel	159,397	165,616	161,529	180,524	
Supplies	-	-	-	-	
Contracted Services	11,838	16,700	13,200	18,200	
Total Finance	171,235	182,316	174,729	198,724	9.00%
<u>Municipal Court - 135</u>					
Personnel	71,935	80,670	78,345	88,568	
Supplies	357	700	750	700	
Contracted Services	24,941	31,200	24,302	31,050	
Total Municipal Court	97,233	112,570	103,397	120,318	6.88%
<u>Information Technology - 140</u>					
Personnel	-	-	-	-	
Supplies	257	800	800	800	
Contracted Services	33,500	77,449	96,000	102,669	
Repair & Maintenance	9,173	12,900	8,200	13,100	
Capital Outlay	9,138	11,034	51,558	28,940	
Total Information Technology	52,068	102,183	156,558	145,509	42.40%
<u>Police Administration - 210</u>					
Personnel	353,898	227,634	212,383	262,663	
Supplies	1,469	5,700	6,100	6,100	
Contracted Services	74,953	99,755	118,822	175,905	
Repair & Maintenance	20,831	7,250	7,250	7,250	
Capital Outlay	-	-	-	-	
Total Public Safety Administration	451,150	340,339	344,555	451,919	32.78%

FUNDS	FY 18 ACTUAL	FY 19 BUDGET	FY 19 REEST.	FY 20 BUDGET	Inc/Dec over FY19 Budget
<u>Police Operations - 212</u>					
Personnel	760,776	1,007,090	965,913	1,161,813	
Supplies	31,826	46,085	41,100	53,150	
Contracted Services	14,207	14,600	30,383	18,345	
Repair & Maintenance	15,122	20,150	20,150	26,450	
Capital Outlay	-	1,500	-	1,500	
Total Police Operations	821,931	1,089,425	1,057,546	1,261,258	15.77%
<u>Animal Control - 220</u>					
Contracted Services	14,828	16,500	16,500	25,835	
Total Animal Control	14,828	16,500	16,500	25,835	56.58%
<u>Community Devel. Administration - 410</u>					
Personnel	245,956	277,298	282,047	320,848	
Supplies	801	1,200	1,300	1,200	
Contracted Services	50,153	79,500	120,200	95,800	
Total Development Administration	296,910	357,998	403,547	417,848	16.72%
<u>Community Devel. Inspections - 412</u>					
Supplies	-	300	200	500	
Contracted Services	182,429	192,000	178,000	241,350	
Repair & Maintenance	-	-	-	4,000	
Capital Outlay	-	-	-	-	
Total Development Inspections	182,429	192,300	178,200	245,850	27.85%
<u>Street Maint. Administration - 510</u>					
Personnel	198,450	207,619	190,387	234,166	
Supplies	2,902	5,100	5,400	5,000	
Contracted Services	39,882	64,820	65,650	73,770	
Repair & Maintenance	1,717	6,550	2,750	9,000	
Capital Outlay	4,375	600	4,600	4,600	
Total Public Works Administration	247,327	284,689	268,787	326,536	14.70%
<u>Street Maintenance - 520</u>					
Personnel	229,228	215,263	200,770	256,732	
Supplies	39,173	47,950	44,150	41,650	
Contracted Services	46,313	82,000	83,847	82,826	
Repair & Maintenance	31,072	72,500	97,500	82,500	
Debt Service	-	-	-	-	
Capital Outlay	10,564	1,100	28,625	1,100	
Total Street Maintenance	356,350	418,813	454,892	464,808	10.98%
<u>Transfers to Other Funds - 710</u>					
Transfers out	575,000	6,000	606,000	-	
Transfer to Equip. Repl. Fund	20,000	20,000	100,000	36,000	
Total Transfers Out	595,000	26,000	706,000	36,000	
TOTAL EXPENDITURES	3,988,494	3,762,224	4,630,846	4,351,765	15.67%
REVENUES OVER/ (UNDER) EXPENDITURES	6,009	22,147	(643,482)	22,309	
BEGINNING FUND BALANCE	2,421,514	2,427,523	2,427,523	1,784,041	
ENDING FUND BALANCE	2,427,523	2,449,670	1,784,041	1,806,351	



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Administrative Services

DIVISION: Mayor & Council

DEPARTMENT DESCRIPTION

The Mayor and Town Council serves as the elected governing body of the Town. The Council is comprised of a Mayor and five (5) Town Council members, all elected at-large on a non-partisan basis by the voters of the Town. The Mayor and Council members are elected for two-year terms on a rotating basis, with the Mayor and two Council members elected in odd-numbered years, and the remaining three Council members elected in even-numbered years. The Town Manager is appointed by the Town Council.

MAJOR DEPARTMENT GOALS

- ❖ Maintain fiscal accountability and responsibility.
- ❖ Ensure future growth is consistent with the Comprehensive Plan and Vision of the community.
- ❖ Encourage business growth and development with the assistance of the Economic Development Corporation and Chamber of Commerce.
- ❖ Increase tax base growth through targeted commercial and retail development.
- ❖ Ensure safe and secure community.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Maintain tax rate.
- ❖ Continue to conduct timely and efficient public meetings.
- ❖ Continue to strengthen communications with staff, boards and commissions, volunteers and citizens.
- ❖ Continue to facilitate positive relations with neighboring communities and other governmental entities.
- ❖ Promote citizen participation and involvement.
- ❖ Provide tax relief to the Over 65 and disabled population.

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Administrative Services

DIVISION: Mayor & Council

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Town Council & Retreat Meetings Attended	28	25	26
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Personnel	\$ 102	\$ 100	\$ 100
Supplies & Contracted Services	74,114	162,580	115,350
Contractual Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 74,216	\$ 162,680	\$ 115,450

MAJOR BUDGET CHANGES:

Funding of components of the Quiet Zone Feasibility and Design Services.

Increased funding for community events.

Policy change to increase the Over 65 and Disabled Person exemption from \$40,000 to \$100,000.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Administrative Services

DIVISION: Administration

DEPARTMENT DESCRIPTION

The Administration Department is comprised of the Town Manager, Town Secretary and support staff. The department provides support to the Town Council, Planning and Zoning Commission, and the Argyle Economic Development Corporation. The Town Manager is responsible for the management of all Town operations and serves as the liaison between the policy making and administrative branches of the Town's government. The Town Manager is tasked with implementing the policies of the Town Council in an effective and efficient manner. The Town Secretary is incorporated into the Administration Department. The Town Secretary conducts general and special elections in compliance with the Texas Election Code, facilitates Town Council meetings and work sessions and provides other Town Council support as needed. The Town Secretary serves as the records management officer and ensures all requests for information are processed in accordance with the Public Information Act. The Town Secretary provides human resources management and operational services to include selection and placement, classification, salary and benefit administration, training and development and employee relations assistance for all Town employees.

MAJOR DEPARTMENT GOALS

Town Manager:

- ❖ Implement the Town Council's priorities for FY 2019 – 2020.
- ❖ Ensure the delivery of quality services to citizens through effective management and efficient administration in accordance with the Town's Core Values and Vision.
- ❖ Enhance community relations by engaging citizens in Town operations.
- ❖ Provide assistance and information to the Town Council, as well as staff, Committees, Boards and Commissions.
- ❖ Maintain fiscal accountability in all financial transactions, management of treasury operations, including regulatory compliance concerning investment of public funds.
- ❖ Assist the Town Council in establishing a long-range strategic plan for the future development of the community.
- ❖ Provide administrative support and direction to the Argyle Economic Development Corporation.

Town Secretary:

- ❖ Prepare timely posting on complete agenda information and accurate recording of Town Council meetings.
- ❖ Respond to customer requests/inquiries in a timely manner.
- ❖ Record, preserve and maintain custodial authority of the official records and legislative acts of the Town Council.
- ❖ Maintain accurate, easily accessible Town records in compliance with adopted record retention schedules and administrative policies.
- ❖ Conduct general and special elections in compliance with the Texas Election Code.
- ❖ Coordinate communication to stakeholders through print and electronic sources.
- ❖ Provide human resource management services to employees.

MAJOR DEPARTMENT OBJECTIVES

Town Manager:

- ❖ Implement policies established by Town Council within designated timeframe.
- ❖ Engage citizens throughout Town operations.
- ❖ Effectively manages operational department activities.
- ❖ Prepare and present for approval Annual Operating Budget and Capital Improvements Plan.
- ❖ Oversee effective financial and administrative control systems.

Town Secretary:

- ❖ Prepare Town Council agendas and minutes accurately and in a timely manner.
- ❖ Prepare proclamations, ordinances and resolutions as needed.
- ❖ Review and revise Town ordinances as necessary.
- ❖ Conduct general and special Town elections.
- ❖ As Records Management Officer, maintains Town's Records Management Program
- ❖ Continue to move towards a paper light records management system

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Administrative Services

DIVISION: Administration

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Town Manager:			
Council, EDC, P&Z Meetings/Work sessions	30	38	40
Town Manager Staff Meetings	38	44	46
Council/Staff Retreat Coordination	1	1	1
Town Secretary:			
Town Council Meetings/Work Sessions	24	27	22
Minutes Spent Processing Open Records Requests	approx. 1,500	1,500	1,500
Town elections	1	1	1
Ordinances, Resolutions, Contracts	57	62	70
Internal HR Contacts (changes to benefits, new hires, etc)	350	425	500
Job & Board Applications/Resumes Processed	225	300	375
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Town Manager and Town Secretary:			
Percent of Eligible Ordinances Codified	100%	100%	100%
Percent of TC Minutes completed in 14 days	100%	100%	100%
Percent of Open Records Request Not Requiring Attorney Review processed within 5 business days	98%	95%	95%
Percent of Open Records Request Not Requiring Attorney Review processed within 10 business days	100%	100%	100%
Percent of citizen inquires addressed in one business day	90%	90%	95%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Personnel	\$ 388,520	\$ 304,036	\$ 314,267
Supplies	3,662	15,200	5,950
Contractual Services	225,213	256,108	205,044
Maintenance	10,423	28,110	16,450
Capital Outlay	-	-	-
Total Expenditures	\$ 627,818	\$ 603,454	\$ 541,711

MAJOR BUDGET CHANGES:

Transition of remaining 50% of Permit Clerk to Community Development.

Transition 75% of Accounting Technician to Finance.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Financial Services

DIVISION: Finance

DEPARTMENT DESCRIPTION

The Finance Department is responsible for the management of all financial operations of the Town. Accounting, budget, financial reporting, payroll, accounts receivable, accounts payable, cash and investment management, customer service, and development of policies and procedures related to fiscal operations are the activities under the direction of the Finance Department. The Department is also responsible for the accounting services for the Argyle Economic Development Corporation and Argyle Crime Control and Prevention District Boards of Directors. Accounting related services for the Town's two special taxing districts which began late in 2017 is a combination of a third party Administrator funded by each district and the Town's Finance Department.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Complete audit and corresponding annual financial statements by March 31st of each year.
- ❖ Continue enhancement of Statistical Section of Town's audited financial statements.
- ❖ Respond to external requests for information within time frame requested.
- ❖ Maintain or strengthen the financial status of the Town with outside sources, e.g. rating agencies, investors, and other governmental agencies, by providing accurate and timely financial information.
- ❖ Maintain or improve Town's bond rating.
- ❖ Monitor Town Investment Policy annually for changes or updates.
- ❖ Monitor the Town's bank depository.
- ❖ Monitor Town's public improvement district funds, including processing certificates of payment to trustees, and ensuring that the Town receives reimbursement for all funds expended on the projects.

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Administrative Services

DIVISION: Finance

MAJOR DEPARTMENT GOALS
<ul style="list-style-type: none"> ❖ Ensure safety of Town’s assets by developing and/or complying with financial, investment and other related policies and procedures, and proper and timely recording of accounting transactions. ❖ Ensure the Town’s financial accountability and responsible use of resources. ❖ Maintain effective cash and investment management in order to realize a competitive rate of return, while protecting the Town’s safety of principal, in accordance with the Town’s Investment Policy. ❖ Continue to strengthen internal control procedures by maintaining and updating formal financial management policies. ❖ Work with external auditor to produce a reliable and meaningful financial disclosure of the Town so that the highest possible bond rating can be attained. ❖ Ensure adequate control of Town funds through timely reconciliation of bank statements, disbursement control of funds through timely vendor payments, and timely federal and state tax payments.

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 PROPOSED
Accounts payable checks & EFTs processed	2,467	2,855	3,017
Payroll checks & payroll taxes processed	923	952	983
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 PROPOSED
Percent of Strategic Plan Objectives Completed	100%	100%	100%
Percent of Mgmt Reports Completed Timely	100%	100%	100%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 ADOPTED
Personnel	\$ 159,397	\$ 161,529	\$ 180,524
Supplies	-	-	-
Contractual Services	11,838	13,200	18,200
Maintenance			
Total Expenditures	\$ 171,235	\$ 174,729	\$ 198,724

MAJOR BUDGET CHANGES:

Personnel expenditures for Accounting Technician increased to 75% from 50%.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Municipal Court

DIVISION: Court

DEPARTMENT DESCRIPTION

The Municipal Court handles the judicial processing of Class C Misdemeanors that originate from traffic citations, citizen complaints, animal control violations, municipal code violations and misdemeanor arrests. The Court is responsible for maintaining accurate records of all cases, including bond records, formal complaints, citation disposals, state reporting, court costs, docket records, trial proceedings, refunds and forfeitures, and issuance of warrants for Failure to Appear and Non-payment of fines. The Court is responsible for staying current with the changes of procedures and court costs that are submitted with each State Legislature revision. Additionally, the Court is responsible for information reporting to the State of Texas, ensuring processing of quarterly payments, monthly reporting to the Office of Court Administration, and convictions and clearances to the Texas Department of Public Safety.

MAJOR DEPARTMENT GOALS

- ❖ Maintain Court operations in accordance with State laws, Legislative updates and legal procedures.
- ❖ Maintain the warrant collection program and continue to implement tools, ideas, and incentives that increase the collection of outstanding warrants.
- ❖ Provide efficient and courteous service to all that are required to appear before the Court.
- ❖ Schedule quarterly Jury Trial dates as needed.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Continue with required annual education and training for Court personnel, keeping current on Court technology, trends, and Legislative updates through written materials, training, and networking.
- ❖ Research and develop a policy and procedures manual for daily operations.
- ❖ Use mandated forms and ensure all portions of the forms are completed and have appropriate signatures.
- ❖ Provide adequate information online, by mail and in person to the public to educate them about their options in Municipal Court to make an informed decision on how to handle their case.
- ❖ Follow written court procedures and standing orders.
- ❖ Develop court policies and procedures as legislative changes occur or new efficiencies are desired.
- ❖ Move towards a paper light system within daily court functions.

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Municipal Court

DIVISION: Court

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Cases Filed	3,150	2,032	2,300
Warrants Issued	271	400	350
Cases Cleared	2,658	2,337	2,200
Warrants Cleared	175	281	297
Outstanding Warrants at fiscal year end	1,332	1,655	1,500
Court Settings	900	1,138	1,200
Jury Trials Conducted	-	-	1
Total Cases Pending End of the Year	2,800	3,200	3,000
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
New cases imported, processed and filed within one business day	80%	85%	95%
Mail processed within one business day	85%	90%	95%
Required reports filed with the state by the due date	100%	100%	100%
Juvenile's and select minors set for hearing with summons prepared and mailed within two business days of receipt of case.	88%	90%	95%
New collection cases transmitted to collection company within 30 days of the 61st day.	90%	91%	95%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Personnel	\$ 71,935	\$ 78,345	\$ 88,568
Supplies	357	750	700
Contracted Services	24,941	24,302	31,050
Repair & Maintenance			
Total Expenditures	\$ 97,233	\$ 103,397	\$ 120,318

*Increase due to new legislative requirements to conduct pre-warrant hearings.

MAJOR BUDGET CHANGES:

- None in FY20



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Information Technology

DIVISION: Administration

DEPARTMENT DESCRIPTION

The Information Technology (IT) Department is responsible for, and assists in, planning, implementation and sustaining all technology-based initiatives for the Town's operations. The IT department is also responsible for the voice and data infrastructure used by all department operations for information transfer. IT is currently a contract service provided by an outside vendor coordinated through the Town Secretary.

MAJOR DEPARTMENT GOALS

- ❖ Respond to all routine calls for service within 24 hours during normal office hours.
- ❖ Respond to all mission-critical calls for service within 1 hour.
- ❖ Transition to a self-sustaining operation with departmental identity.
- ❖ Successful implementation of customer-driven department initiatives when identified.
- ❖ Transition to a paper light system for various Town departments through the purchase of desktop scanners.

MAJOR DEPARTMENT OBJECTIVES

- ❖ On-time and under-budget result of operations.
- ❖ Maintenance support of all departments on a demand driven process responsive to goals.
- ❖ No down time resulting from a lack of planning, response or process.

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Information Technology

DIVISION: Administration

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Total Priority Calls for Service	20	50*	60
Total Normal Calls for Service	100	252*	275
PRODUCTIVITY MEASURES			
Priority Calls for Service @ 100% of Goal	100%	100%	100%
Normal Calls for Service @ 100% of Goal	90%	90%	95%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Supplies	\$ 257	\$ 800	\$ 800
Contractual Services	33,500	96,000	102,669
Maintenance	9,173	8,200	13,100
Capital Outlay	9,138	51,558	28,940
Total Expenditures	\$ 52,068	\$ 156,558	\$ 145,509

MAJOR BUDGET CHANGES:

- Moved to outside IT Support Company
- Purchase of data recovery server
- *Are estimates based on 4 month historical data from July through October 2019



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Public Safety

DIVISION: Police

DEPARTMENT DESCRIPTION

The Police Department is responsible for the general public safety and protection of the citizens of Argyle. Management and supervision of activities of the Police Department are under the direction and leadership of the Chief of Police who is also responsible for the successful attainment of goals and objectives of the Department including, but not limited to, traffic safety and regulation, uniformed patrol, community services and education, crime control, and equipment maintenance.

Provides administrative support for the Argyle Crime Control and Prevention District Board of Directors.

MAJOR DEPARTMENT GOALS

- ❖ Provide quality leadership that fosters excellence and continuous improvement designed to retain and reward valued team members in accordance with the Town’s Core Values
- ❖ Continue to meet the service needs of a growing community with value driven, customer-focused style of policing designed to improve the quality of life in Argyle.
- ❖ Continue the process to remain a Texas Police Chief’s Foundation Recognized Police Department
- ❖ Increase officer-training levels through training agreements, internet training, professional conferences, and interaction with surrounding agencies
- ❖ Continue working with the Argyle Crime Control Prevention District to efficiently and effectively manage the local sales and use tax revenue
- ❖ Provide a more visible police presence within neighborhoods and along roadways
- ❖ Provide an effective, efficient and timely response to citizen complaints
- ❖ Foster partnerships with citizens groups to identify and resolve neighborhood concerns and build sustainable relationships. Chat with the Chief/Coffee with a COP/Traffic Minute Clinic/Town Hall Meetings
- ❖ Monitor and participate in the Denton County Shared Governance Program
- ❖ Require each officer to design, develop and implement a Community Service Project – Problem Solving
- ❖ Implement a robust and active recruiting group to better advertise the benefits of working for Argyle PD

MAJOR DEPARTMENT OBJECTIVES

- ❖ Increase community awareness of crime trends and prevention techniques by using social media, website and community events
- ❖ Increase community awareness of disaster preparedness by newsletters and community events
- ❖ Increase officer awareness of modern policing techniques through additional training
- ❖ Enforcement of hazardous traffic violations
- ❖ Emphasize community-oriented policing by assigning officers to community and neighborhood activities
- ❖ Participate in the governance of the Denton County Shared Governance Program.
- ❖ Manage and monitor the Animal Control Services Agreement
- ❖ Conduct 2 Coffee with a COP meetings
- ❖ Conduct 1 Police Town Hall Meeting

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Public Safety

DIVISION: Police

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Total Part I major crimes reported	40	34	45
Calls for Service	4564*	9,787	10,000
Patrol Miles Driven	83,486	89,685	110,000
Traffic Accidents	109	165	200
Criminal Cases Investigated	119	175	200
Traffic Contacts\resulting in citation	2,562	1,763	2,500
Animal Control Calls	155	232	250
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Mandatory TCOLE training requirements	100%	100%	100%
Percent of responses within 24 hours	100%	100%	100%
Police Response Time (minutes)	7:52	7:42	<8:00
Percent of citizen complaints responded to within 24 hours	100%	100%	100%
Percent of animal complaints handled within 24 hrs	100%	100%	100%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Police Administration			
Personnel	353,898	212,383	262,663
Supplies	1,469	6,100	6,100
Contracted Services	74,953	118,822	175,905
Repair & Maintenance	20,831	7,250	7,250
Capital Outlay	-	-	-
Total Police Administration	451,151	344,555	451,918
Police Operations			
Personnel	\$ 760,776	\$ 965,913	\$ 1,161,813
Supplies	31,826	41,100	53,150
Contracted Services	14,207	30,383	18,345
Repair & Maintenance	15,122	20,150	26,450
Capital Outlay	-	-	1,500
Total Police Operations	\$ 821,931	\$ 1,057,546	\$ 1,261,258
Animal Control			
Contracted Services	\$ 14,828	\$ 16,500	\$ 25,835
Total Expenditures	\$ 1,287,910	\$ 1,418,601	\$ 1,739,011

*Calendar Year



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Community Development

DIVISION: Administration/Inspections

DEPARTMENT DESCRIPTION

The Community Development Department consists of two divisions – Administration and Inspections.

The Administration Division is responsible for administering community-wide planning and development activities within the Town and its ETJ, ensuring organized growth and development in accordance with the Town's Comprehensive Plan and other development regulations. They serve as liaison and support to the Town Council, Planning and Zoning Commission and the Economic Development Corporation.

The Inspection Division is responsible for review and enforcement of all Town codes relating to new home construction and remodel, signage, property maintenance (weeds, trash, storage, etc.), health inspection of food establishments, construction inspection of public infrastructure, erosion control, and drainage. This is accomplished through a combination of a third-party contractor for plan review and inspections related primarily to new home construction and commercial developments as well as a Code Enforcement officer tasked with enforcing signage, property maintenance, and compliance of construction standards around Town relating to the infrastructure and drainage. The Inspections Division is also responsible for the enforcement of the Gas Well Ordinance and oversees the third-party inspections of gas well sites within the Town limits. Enforcement of the Town's health standards is accomplished via the third-party contractor who conducts semi-annual inspections of food establishments, along with follow-up inspections resulting from health-related complaints.

In FY18-19, the Stormwater Prevention Program was shifted over from Public Works to Community Development along with Code Enforcement. This includes site inspection and education to ensure compliance with Town, State and Federal regulations and best practices.

MAJOR DEPARTMENT GOALS

Administration:

- ❖ Provide professional guidance to Town Council, Planning and Zoning Commission (P&Z), and Economic Development Corporation (EDC) in all planning & development-related matters.
- ❖ Respond to all service calls (zoning/development/permitting activity inquiries) in a timely manner.
- ❖ Accept applications for development review and assist applicants through the process.
- ❖ Maintain/update development review case files and maintain a log of all such activity for reference.
- ❖ Provide a thorough staff review of applicant requests and provide timely, accurate and helpful feedback to applicants for all types of applications.
- ❖ Conduct special studies and projects resulting in continual updating of ordinances to keep pace with industry changes and state-mandated requirements.
- ❖ Provide for a professional, efficient and time-sensitive building permit process.
- ❖ Facilitate an effective, yet cooperative, code compliance process.

Inspections:

- ❖ Obtain certifications in adopted technical codes.
- ❖ Continue to provide effective code enforcement and notification of violation to property owners.
- ❖ Provide a safe and clean Town through the enforcement of codes.
- ❖ Monitor third-party consultants to ensure that all plan reviews and inspections are conducted and completed in accordance with Town development ordinances as well as industry best practices and procedures.
- ❖ Monitor Stormwater Prevention Program to ensure all stormwater site inspections are conducted and completed in accordance with Town and State (TCEQ) regulations and policies.
- ❖ Monitor semi-annual inspections by third-party gas well inspector of any operational gas wellheads and pad sites to ensure compliance with Gas Well Ordinance requirements.

MAJOR DEPARTMENT OBJECTIVES

Administration:

- ❖ Provide zoning, permit, code compliance and economic development assistance to customers in a timely and professional manner.
- ❖ Update certain ordinances as requested by Town Council and as determined by industry changes and state-mandated requirements.
- ❖ Creation of institutional memory – devise a records management and storage system to allow document control and retrieval of development, permit and code cases; work with IT to move toward a paperless system.
- ❖ Continue the update of Town Development Standards to be consistent with the Comprehensive Plan.
- ❖ Work to create more efficient and effective development review process.
- ❖ Continue to create development and permitting documents to produce a complete development resource guide.

Inspections:

- ❖ Conduct routine Town-wide patrols to locate and identify code violations.
- ❖ Assist Town Engineer on drainage and infrastructure construction and maintenance inspections. Includes sewer trace wire and sewer line locates.
- ❖ Respond to and investigate code complaints or calls for service.
- ❖ Evaluate and review all plan review and inspections practices and procedures for improvements.
- ❖ Educate property owners on ordinances and common code violations to prevent future violations.
- ❖ Strive for voluntary compliance through education and working with property and business owners.
- ❖ Conduct all dig test requests.

- ❖ Conduct drainage/grading permit reviews and inspections.
- ❖ Conduct stormwater site inspections to ensure compliance with all Town of Argyle and State (TCEQ) regulations and policies
- ❖ Receive training on MS4 (Municipal Separate Storm Sewer System) program to properly enforce and provide education to property and business owners.
- ❖ Adopt the 2018 International Building Code (IBC); includes Residential, Fire, Electric, Plumbing, Mechanical, Energy Conservation.

**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Community Development

DIVISION: Administration/Inspections

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Administration:			
Number of Zoning Cases	4	4	2
Number of SUP Applications	7	7	5
Number of Site Plan Applications	3	14	5
Number of Platting Cases (final/preliminary)	23	26	15
ZBA Cases	1	-	1
Permits - Single Family - New	41	78	110
Permits - Commercial - New	3	1	3
Permits - Other *	134	266	250
Inspections:			
Warnings/letters issued for tall grass, etc.	77	73	80
Illegal sign installation; notices issued	297	319	350
Number of citations issued	25	26	25
Calls/contacts with citizens	878	1,559	1,700
Sewer line locates	1,500	975	1,000
Drainage/grading permits	100	96	130
Gas Well Inspections	5	10	10
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Administration:			
Number of customer service calls/emails	10,000	12,000	12,000
Inspections:			
Citations	100%	100%	100%
MEETING SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Administration:			
Number of customer service meetings/walk-ins	520	550	550
Number of Ordinance modifications/updates	2	3	3
Number of Board/Commission meetings	16	21	20
Number of Council/Board/Commission workshops	2	5	5
Other - HVAC, Plumbing, Electric, Acces. Bldgs, Remodel, Pool, Solar, Gas, Fence, Irrigation, Cert.of Occ.			
** Includes P&Z Commission and Economic Development Corporation (EDC)**			
Includes Director of Comm. Devel., Devel. Coordinator, & Permit Clerk in FY18-19			

EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Administration:			
Personnel	\$ 245,956	\$ 282,047	\$ 320,848
Supplies	801	1,300	1,200
Contracted Services	50,153	120,200	95,800
Total Expenditures	\$ 296,910	\$ 403,547	\$ 417,848
Inspections:			
Personnel (Code Enf. Salary in Administration)	\$ -	\$ -	\$ -
Supplies	-	200	500
Contracted Services (Third Party inspections)	182,429	178,000	241,350
Maintenance	-	-	4,000
Total Expenditures	\$ 182,429	\$ 178,200	\$ 245,850

MAJOR BUDGET CHANGES:

Transfer of budget funds to coincide with change of Code Enforcement/Stormwater Prevention from Public Works to Community Development and 50% of salary expenses for Permit Technician from Administration.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Public Works

DIVISION: Administration

DEPARTMENT DESCRIPTION

The Street Maintenance Department is under the direction of the Director of Public Works. The Administration Department is responsible for the direction and administration of all facets of street maintenance, including inspection of street and drainage improvements, environmental services, wastewater collection, and capital projects that affect the safety, health and welfare of the public.

MAJOR DEPARTMENT GOALS

- ❖ Provide technical and investigative assistance to Town Manager’s office, citizens, developers, builders, engineers and/or surveyors, and other Town departments within 48 hours of initial request.
- ❖ Review plats, site plans, specific use permits for development, and Town projects for compliance with Town ordinances and accepted engineering standards within 5 working days of receipt.
- ❖ Maintain reliable infrastructure mapping.
- ❖ Educate citizens, builders, developers, and town staff regarding drainage issues and inspection goals.
- ❖ Continue to encourage staff to attend seminars for continuing education on pavement management, inspections, erosion control, wastewater, equipment operation, and safety.
- ❖ Respond to e-mail and citizen request within 24 hours of receipt.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Provide or schedule training for employees.
- ❖ Ensure compliance with Town of Argyle Ordinances.
- ❖ Ensure wastewater collection system is maintained and in good working condition.
- ❖ Inspect and evaluate street conditions on a regular basis.

MAJOR FUNCTION: Public Works

DIVISION: Administration

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Scheduled educational training sessions with staff	4	6	6
Schedule staff to attend outside training sessions	37	39	40
Customer (Citizen) service requests	4,256	4,600	4,900
Review and inspect capital improvement projects	6	6	8
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Paving, Utility, Driveway and Drainage Permits reviewed and inspections conducted	192	214	275
Customer service requests completed	98%	98%	98%
On-Site Sewage Facility permits reviewed	15	16	15
On-Site Sewage Facility Inspections conducted	9	14	15
On-Site Sewage Facility complaints investigated	1	2	1
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Personnel	\$ 198,450	\$ 190,387	\$ 234,166
Supplies	2,902	5,400	5,000
Contractual Services	39,882	65,650	73,770
Maintenance	1,717	2,750	9,000
Capital Outlay	4,375	4,600	4,600
Total Expenditures	\$ 247,326	\$ 268,787	\$ 326,536

MAJOR BUDGET CHANGES:

Moved administrative salary expenditures back to Wastewater Fund in FY19.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Streets

DIVISION: Street Maintenance

DEPARTMENT DESCRIPTION

The Street Maintenance Department of Public Works is responsible for providing a safe transportation system for motorists and pedestrians in the Town of Argyle. The Department conducts regular street maintenance; pothole patching; curb and gutter maintenance; crack sealing; drainage ditch cleaning; maintenance of all dedicated street easements; mowing and maintenance of rights-of-way; and installation and maintenance of guardrails, barricades and street signs.

MAJOR DEPARTMENT GOALS

- ❖ Continually review methods and procedures to determine changes that will improve efficiency and reduce operational and maintenance costs throughout the year.
- ❖ Conduct visual asphalt and concrete roadway condition surveys of the town's roadways for measurable and quantifiable deterioration of pavement.
- ❖ Determine the priority of roadways to be repaired annually using different repair methods or complete reconstruction.
- ❖ Assist public with special projects (festival type activities).
- ❖ Inspect all utility cuts to ensure compliance with minimum (Town of Argyle) street standards.
- ❖ Ensure that utility cuts are repaired within 7 working days.
- ❖ Continue Town-wide street sealing program.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Repair potholes within 48 hours of notification.
- ❖ Repair or replace damaged street regulatory signs and street information signs within 48 hours of notification.
- ❖ Reconstruct at least one mile of streets in the Town per year.
- ❖ Cut out and repair major street failures through overlay and reconstruction programs.
- ❖ Crack seal 42,000 linear feet of street.
- ❖ Clean 2,000 linear feet of drainage channels and road ditches annually.

MAJOR FUNCTION: Streets

DIVISION: Street Maintenance

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Number of special events	4	5	5
Miles of paved streets maintained	52	62	62
Lane miles to be maintained	104	124	124
Tons of hot-mix asphalt used for major street repairs	346	138	6,625
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Percent of potholes repaired (48 hours)	98%	98%	98%
Damaged or missing street signs repaired/replaced (48 hours)	99%	99%	99%
Annual right-of-way mowing cycles	8	8	8
Miles of streets crack-sealed	37.35	20.6	18
Square yards of overlay completed	10,510	1,375	89,635
Linear feet of drainage cleaned	6,074	5,156	6,300
Culverts, curb and gutter maintenance	109	131	150
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 RE-ESTIMATED	2019-2020 ADOPTED
Personnel	\$ 229,228	\$ 200,770	\$ 256,732
Supplies	39,173	44,150	41,650
Contractual Services	46,313	83,847	82,826
Maintenance	31,072	97,500	82,500
Capital Outlay	10,564	28,625	1,100
Total Street Maintenance Expenditures	\$ 356,350	\$ 454,892	\$ 464,808
Total Street Maintenance Administration (previous pg)	\$ 247,326	\$ 268,787	\$ 326,536
Total Street Maintenance Expenditures	\$ 603,676	\$ 723,679	\$ 791,344

MAJOR BUDGET CHANGES:

Moved salary expenditures back to Wastewater Fund



SPECIAL REVENUE FUNDS

FY20 ADOPTED BUDGET

TOWN OF ARGYLE
 Adopted Annual Program of Services
 Fiscal Year 2019 - 2020

FUNDS	FY 18 ACTUAL	FY 19 BUDGET	FY 19 REEST.	FY 20 BUDGET	Inc/Dec over FY19 Budget
<u>SPECIAL REVENUE FUNDS</u>					
ECONOMIC DEVELOPMENT FUND - 210					
REVENUES	325,792	142,600	188,932	180,755	26.76%
EXPENDITURES	55,882	199,850	207,811	272,775	36.49%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>269,910</u>	<u>(57,250)</u>	<u>(18,879)</u>	<u>(92,020)</u>	
CRIME CONTROL & PREVENTION FUND - 220					
REVENUES	174,968	140,100	168,360	173,255	23.67%
EXPENDITURES	108,370	205,455	239,955	199,367	-2.96%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>66,598</u>	<u>(65,355)</u>	<u>(71,595)</u>	<u>(26,112)</u>	
STREET MAINTENANCE SALES TAX FUND - 230					
REVENUES	207,083	280,500	325,284	351,264	25.23%
EXPENDITURES	115,181	169,600	196,592	176,607	4.13%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>91,902</u>	<u>110,900</u>	<u>128,692</u>	<u>174,657</u>	
BUILDING MAINTENANCE FUND - 235					
REVENUES	609	25,250	650	100	-99.60%
EXPENDITURES	5,948	10,000	10,000	10,000	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(5,339)</u>	<u>15,250</u>	<u>(9,350)</u>	<u>(9,900)</u>	
COURT TECHNOLOGY FUND - 240					
REVENUES	10,380	12,150	7,420	7,960	-34.49%
EXPENDITURES	8,608	9,300	9,300	7,900	-15.05%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>1,772</u>	<u>2,850</u>	<u>(1,880)</u>	<u>60</u>	
COURT SECURITY FUND - 241					
REVENUES	8,189	9,250	5,990	6,315	-31.73%
EXPENDITURES	1,995	2,400	2,500	41,400	1625.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>6,194</u>	<u>6,850</u>	<u>3,490</u>	<u>(35,085)</u>	
PARKLAND DEDICATION FUND - 255					
REVENUES	44,872	71,230	79,976	90,393	26.90%
EXPENDITURES	55,595	-	-	35,500	
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(10,723)</u>	<u>71,230</u>	<u>79,976</u>	<u>54,893</u>	

FUNDS	FY 18 ACTUAL	FY 19 BUDGET	FY 19 REEST.	FY 20 BUDGET	Inc/Dec over FY19 Budget
TREE REFORESTATION - 256					
REVENUES	864	425	44,700	124,150	29111.76%
EXPENDITURES	-	-	-	1,500	
REVENUES OVER/ (UNDER) EXPENDITURES	<u>864</u>	<u>425</u>	<u>44,700</u>	<u>122,650</u>	
LEOSE TRAINING FUND - 260					
REVENUES	1,272	1,215	1,346	1,200	-1.23%
EXPENDITURES	-	988	2,800	1,400	41.70%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>1,272</u>	<u>227</u>	<u>(1,454)</u>	<u>(200)</u>	
POLICE DONATIONS FUND - 265					
REVENUES	4,100	3,720	5,177	3,720	0.00%
EXPENDITURES	6,780	8,500	8,500	9,000	5.88%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(2,680)</u>	<u>(4,780)</u>	<u>(3,323)</u>	<u>(5,280)</u>	
SENIOR CITIZEN ORGANIZATION - 270					
REVENUES	3,303	2,630	3,060	2,630	0.00%
EXPENDITURES	1,736	2,100	2,600	2,600	23.81%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>1,566</u>	<u>530</u>	<u>460</u>	<u>30</u>	



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

ECONOMIC DEVELOPMENT CORPORATION

DEPARTMENT DESCRIPTION

MISSION STATEMENT. The mission and role of the Town of Argyle Economic Development Corporation (EDC) is to promote, encourage and develop the creation of jobs and the expansion (and diversification) of the local tax base through projects intended to retain and expand existing business as well as attract new employers while remaining consistent with the Town of Argyle’s rural-suburban character and the Comprehensive Plan.

AUTHORITY. The Argyle Economic Development Corporation was established pursuant to the authority granted by the Development Corporation Act of 1979, following the approval, by the voters of Argyle, of a one half of one percent (0.50%) local option (4B) sales tax on May 4, 2002. A Sales Tax Reallocation election was conducted and resulted in the shift of one quarter of one percent (.25%) from EDC to Street Maintenance Sales Tax Fund effective October 1, 2018. The remaining one quarter of one percent (.25%) local option sales tax will continue to fund EDC initiatives. In accordance with the Act, the EDC Board of Directors is appointed by the Argyle Town Council and serves at the pleasure of the Town Council for the express purpose of administering the economic development sales tax.

ORGANIZATION. The Officers of the Corporation are the President, Vice President, Secretary, and Treasurer. All officers are elected at the Annual Meeting of the Board of Directors and serve a term of one year to the next annual meeting in June or until his or her successor is duly elected.

FY 2019 - 2020 GOALS

1. Continue to utilize the 2019 EDC Action Plan.
2. Increase sales tax revenue to diversify the tax revenue consistent with the Comprehensive Plan.
3. Expand efforts for existing business recognition and retention programs.
4. Capitalize on emerging commercial market opportunities with data and marketing information customized for those uses.
5. Utilize technology to convey EDC message and continue marketing Argyle.
6. Craft custom programs and incentive packages to encourage development consistent with the Strategic Plan.

FY 2019 - 2020 OBJECTIVES

1. Continue to evaluate and complete each listed objective throughout the next fiscal year.
2. Attend regional and national commercial retail expos. Proactively seek out owners/developers of desirable commercial developments and promote the Town. i.e. ICSC Texas and Las Vegas; NTCAR Expo; Metroport Chamber luncheons and events
3. Actively engage and recruit desired prospects for recently approved and future commercial developments consistent with the Comprehensive Plan.
4. Continue a “Business Spotlight” program on the website and public forum opportunities.
5. Review and update business retention practices. i.e. site visits; written letters; anniversary announcements
6. On a case by case basis, authorize marketing support studies to attract desirable new businesses as those opportunities present themselves.
7. Utilizing staff to improve Economic Development website with latest data and information and investigate opportunities for Social Media outreach. i.e. Facebook; Twitter; LinkedIn
8. Conduct training seminar on Incentives to identify all options for use of incentives.
9. Evaluate and update Argyle Incentives Guide to enhance economic development.
10. Hire part-time Marketing Specialist to assist with economic development goals.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

ARGYLE CRIME CONTROL AND PREVENTION DISTRICT

DEPARTMENT DESCRIPTION

MISSION STATEMENT. The role and mission of the Argyle Crime Control and Prevention District (CCPD) is to promote and develop crime reduction programs, strategies and equipment that will result in an overall decrease in the fear of crime and increase in quality of life issues in the Town of Argyle.

AUTHORITY. The Argyle Crime Control and Prevention District was established pursuant to the authority granted by Section 363 of the Local Government Code, following the approval, by the voters of Argyle, of a one quarter of one percent (0.25%) local option sales tax on September 13, 2003 and a 15 year continuation election on November 6, 2007. In accordance with the Act, the CCPD Board of Directors is appointed by the Argyle Town Council and serves at the pleasure of the Town Council for the expressed purpose of administering the crime control sales tax. The District boundaries are the entire corporate limits of the Town of Argyle. Funds are restricted as outlined in Section 363, Subchapter D of the Local Government Code.

ORGANIZATION. The Officers of the District are the President and Vice President, elected from the appointed directors. The Board appoints a secretary. All officers are elected at the Annual Meeting of the Board of Directors and serve a term of one year until the next annual meeting or until his or her successor is duly elected.

MAJOR DEPARTMENT GOALS

- Promote community projects and/or activities.
- Promote information sharing between the police and citizens.
- Provide quality equipment/workspace to officers within the District.

BUDGET HIGHLIGHTS:

- \$24,500 in Community Projects
- \$85,217 in new vehicle and equipment purchases
- \$ 3,500 in training programs



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

STREET MAINTENANCE SALES TAX FUND

DEPARTMENT DESCRIPTION

AUTHORITY. Pursuant to Section 327, Texas Tax Code, the Town of Argyle held an election on September 13, 2003, whereby the voters of Argyle approved a one quarter of one percent (.25 %) local sales and use tax for the purpose of street maintenance and repair of municipal streets within the Town of Argyle. Subsequently and pursuant to the Tax Code, the Town has held the required renewal elections every 4 years – 2007, 2011, and 2015 wherein the voters have consistently approved the street maintenance local sales and use tax for an additional four (4) years. In May, 2018, the Town conducted a successful Sales Tax Reallocation Election wherein a ¼ cent local sales and use tax was transferred from the Economic Development Corp. to the Street Maintenance Sales Tax Fund, allowing a half of a percent (.50%) local sales and use tax to fund street improvements effective October 1, 2018.

PURPOSE. The purpose of the street maintenance sales and use tax is restricted to maintenance, repair and reconstruction of existing municipal streets and roadways within the Town of Argyle.

MAJOR DEPARTMENT GOALS

To implement and use the street maintenance sales and use tax revenue in accordance with the Texas Tax Code.

Maintain a Town-wide program of maintaining, repairing and/or reconstructing existing streets and roadways within the Town by developing a long-range program of evaluating improvement needs and consistently implementing an annual street and roadway improvement program using available local sales and use tax revenues.

Maintain a fund balance equivalent of approximately one-year of estimated local sales and use tax revenue for the purpose of funding unforeseen street repair(s).



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

COURT TECHNOLOGY FUND

DEPARTMENT DESCRIPTION

Pursuant to the Texas Code of Criminal Procedures, Texas municipal courts may impose a fee paid by defendants convicted of misdemeanor offenses in municipal court to fund technology needs of the municipal court. The Town of Argyle Municipal Court imposes the maximum court fee established by the Code of \$4.00 per misdemeanor offense.

Fees may be specifically used for purchasing or maintaining technological enhancements for the municipal court operations, including but not limited to computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers, document management systems, etc.

Fees must be accounted for in a special "Court Technology Fund". The Town Council, through its budget process, is responsible for administering the fund.

MAJOR DEPARTMENT GOALS

To continue to collect the court technology fees and to use the fee revenue in accordance with the Texas Code of Criminal Procedures.

To fund costs of improving technology for Court daily operations and Court night operations.

To fund upgrades and updates to existing computer software, training, and support.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

COURT SECURITY FUND

DEPARTMENT DESCRIPTION

Pursuant to the Texas Code of Criminal Procedures, Texas municipal courts may impose a fee paid by defendants convicted of misdemeanor offenses in municipal court to pay for building (court) security. The Town of Argyle Municipal Court imposes the maximum court fee established by the Code of \$3.00 per misdemeanor offense.

Fees may be specifically used for financing security of personnel of the municipal court or items used for the purpose of providing security for buildings housing a municipal court, including but not limited to the purchase or repair of x-ray machines and conveying systems, handheld metal detectors, identification card systems, signage, bailiffs or contract security personnel, locks, chains, alarms, or similar security devices, bullet-proof glass, continuing education on security issues for court personnel and security personnel, and confiscated weapon inventory and tracking systems.

Fees must be accounted for in a special "court security fund". The Town Council, through its budget process, is responsible for administering the fund.

MAJOR DEPARTMENT GOALS

To continue to collect the building (court) security fees and to use the fee revenue in accordance with the Texas Code of Criminal Procedures, Article 102.017.

To fund the cost of municipal court bailiffs and provide safety and security during municipal court proceedings.

To fund costs related to training court personnel and security personnel on current security issues.

To fund security costs associated with the building which houses the Court normal operations. FY20 Budget reflects expenditures for bullet-proof glass in the court area.



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION TRAINING FUND (LEOSE)

DEPARTMENT DESCRIPTION

PURPOSE STATEMENT. This fund is used to account for monies received to provide for the continuing education of persons licensed under Chapter 1701, Occupations Code, or to provide the necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel.

AUTHORITY. Texas Occupations Code 1701.157. The Texas Legislature created the Law Enforcement Officer Standards and Education (LEOSE) Fund to defer the cost of the required continuing education of Texas peace officers. The LEOSE fund is funded by existing court costs and the expenditure of the fund is statutorily restricted to the training of peace officers.

MAJOR DEPARTMENT GOALS

Promote continued professional training for law enforcement officers.



**CAPITAL
PROJECTS FUNDS
FY20 ADOPTED BUDGET**

TOWN OF ARGYLE
 Adopted Annual Program of Services
 Fiscal Year 2019 - 2020

<u>FUNDS</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 BUDGET</u>	<u>FY 19 REEST.</u>	<u>FY 20 BUDGET</u>	<u>Inc/Dec over FY19 Budget</u>
<u>CAPITAL PROJECTS FUNDS</u>					
CAPITAL IMPROVEMENTS FUND - 310					
REVENUES	1,134,162	2,500,100	3,455,738	1,010,000	-59.60%
EXPENDITURES	1,744,576	2,500,000	1,780,534	1,800,000	-28.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(610,414)</u>	<u>100</u>	<u>1,675,204</u>	<u>(790,000)</u>	
ROADWAY IMPACT FEES FUND - 320					
REVENUES	167,028	195,500	302,232	319,527	63.44%
EXPENDITURES		45,000	15,500	1,165,500	2490.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>167,028</u>	<u>150,500</u>	<u>286,732</u>	<u>(845,973)</u>	
EQUIPMENT REPLACEMENT FUND - 330					
REVENUES	21,691	20,600	167,161	30,600	48.54%
EXPENDITURES	-	44,500	123,303	96,500	116.85%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>21,691</u>	<u>(23,900)</u>	<u>43,858</u>	<u>(65,900)</u>	



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

ROADWAY IMPACT FEE FUND

DEPARTMENT DESCRIPTION

Pursuant to the provisions of Chapter 395 of the Texas Local Government Code, the Town of Argyle imposed roadway impact fees within the corporate limits of the Town in 1998. An impact fee is a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the cost of capital improvements or facility expansions necessitated by and attributable to the new development. The amount of impact fee authorized may not exceed the cost of capital improvements and facility expansions required by new development (as calculated by a professional engineer), minus a credit in an amount equal to either, (1) the new property taxes and utility revenue generated by the development or (2) 50 percent (50%) of total costs of the capital improvements. The Town must determine which of the two credits will be subtracted from the costs when calculating the impact fee.

In order to comply with Chapter 395, the following were the procedural steps that the Town followed prior to imposing roadway impact fees:

- Prepare a Capital Improvement Plan (CIP) using a qualified professional engineer
- Appoint a Capital Improvements Advisory Committee to advise the Town on land use assumptions and review and comment on the CIP
- Prepare land use assumptions, describing the service area(s) and projections of changes in land use over a 10-year period
- Conduct a public hearing to consider the CIP and land use assumptions
- Approve the CIP and land use assumptions
- Conduct a public hearing on proposed impact fees and consider changes
- Update the CIP and land use assumptions every 5 years

Impact fees are generally collected at time of building permit.

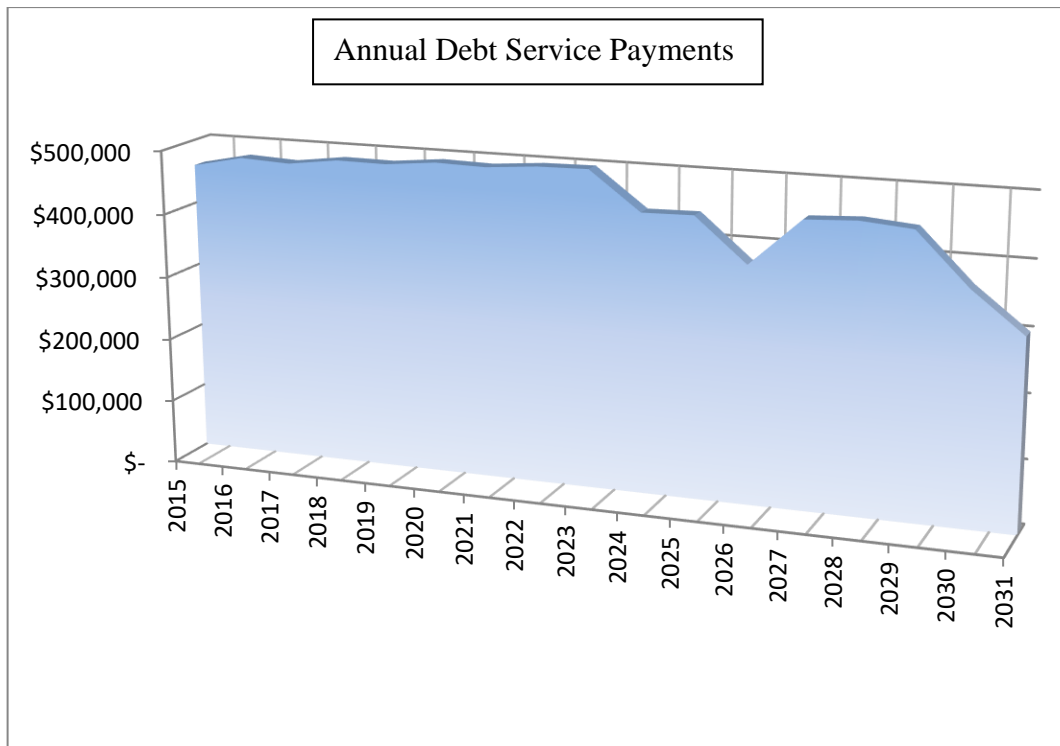
MAJOR DEPARTMENT GOALS

Complete ongoing update of the CIP and land use assumptions and any necessary revisions to current impact fee charges.



DEBT SERVICE FUND

FY20 ADOPTED BUDGET



TOWN OF ARGYLE
 Adopted Annual Program of Services
 Fiscal Year 2019 - 2020

<u>FUNDS</u>	<u>FY 18 ACTUAL</u>	<u>FY 19 BUDGET</u>	<u>FY 19 REEST.</u>	<u>FY 20 BUDGET</u>	<u>Inc/Dec over FY19 Budget</u>
<u>DEBT SERVICE FUND - 410</u>					
REVENUES	626,082	658,479	664,230	732,963	11.31%
EXPENDITURES	602,097	657,580	648,353	796,547	21.13%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>23,985</u>	<u>899</u>	<u>15,877</u>	<u>(63,584)</u>	

OUTSTANDING GOVERNMENT WIDE DEBT ISSUE DETAIL

	<u>FY 18 Actual Prin & Int</u>	<u>FY 19 Budget Prin & Int</u>	<u>FY 19 Re-Est Prin & Int</u>	<u>FY 20 Budget Prin & Int</u>
2008 C.O. Bonds-\$1,010,000 (church purchase)	197,963	80,825	N/A	N/A
2009 C.O. Bonds-\$800,000 (renovation)	65,254	63,511	35,872	N/A
2010 C.O. Bonds-\$3,650,000 (street improvements)	272,194	272,588	272,588	277,775
2014 G.O. Refunding Bonds - 2003 C.O.	65,937	63,720	63,720	65,482
2018 Prepayment of debt	-	175,837	-	-
2019 G.O. Refunding-\$980,000	N/A		270,424	111,600
2019 C.O. Bonds - \$2,665,000 (street improvements)	N/A	N/A	N/A	335,940
Administrative Fees	750	1,100	5,750	5,750
	<u>602,097</u>	<u>657,581</u>	<u>648,353</u>	<u>796,547</u>



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

DEBT SERVICE FUND

DEPARTMENT DESCRIPTION

The Debt Service Fund (Interest & Sinking Fund, or I & S) has been established for the purpose of accounting for the Town's general obligation debt. Revenue sources for the fund include a portion of the annual ad valorem tax collections as well as transfers from the Street Maintenance Sales Tax Fund and the CIP Fund. Debt service payments are remitted to the designated paying agent banks as principal and interest requirements come due for each debt issue, typically on February 15 and August 15 of each year.

Limit of property tax rate – under Article 11, Section 4 of the State of Texas Constitution, for General Law cities with a population of less than 5,000, the maximum total tax rate (both the maintenance and operation and interest and sinking portions) is \$1.50 per \$100 of assessed valuation. A portion of the \$1.50 maximum is used for the maintenance and operations portion of the tax levy.

Appropriations for the Debt Service Fund are adopted on an annual basis.

DEBT SERVICE FUND GOALS

- ❖ To make timely payments on the Town's annual debt service obligations as set out in each official statement.
- ❖ To comply with all annual financial posting requirements as set out in the Official Statement of each issue.
- ❖ Monitor and control debt obligations to ensure the Town maintains the highest possible bond rating, thus keeping the Town's strong financial position.

DEBT SERVICE FUND FACTS

- ❖ The Town's total ad valorem rate for the 2019 tax year (FY20 Budget) is \$.39750 per \$100 of valuation as established by the Town Council and certified by the Denton County Appraisal District. Of this total rate, \$.095405, or 24.0% is dedicated to retirement of FY20 debt service obligations.
- ❖ The Town's total 2019 net taxable value of \$724,234,913 (adjusted for Council increase in Over 65 and Disabled exemption to \$100,000) will result in \$690,956 in debt service revenue. The Town will use excess ad valorem revenue to pay down principal on general debt service. The FY20 Budget reflects a \$40,007 transfer into Debt Service from Street Maintenance Sales Tax Fund to offset the first principal and interest payment on street bonds issued in January 2019.



PROPRIETARY FUNDS

FY20 ADOPTED BUDGET

TOWN OF ARGYLE
 Adopted Annual Program of Services
 Fiscal Year 2019 - 2020

FUNDS	FY 18 ACTUAL	FY 19 BUDGET	FY 19 REEST.	FY 20 BUDGET	Inc/Dec over FY19 Budget
UTILITY FUNDS					
WASTEWATER UTILITY OPERATING FUND - 710					
REVENUES					
Sewer System Revenue	435,045	647,633	604,351	706,806	
Sewer System Installation Fees	16,000	30,000	27,600	37,640	
Miscellaneous Income	97,344	2,000	14,921	27,800	
Transfers in WW Development Fund	90,576	5,250	5,250	-	
TOTAL REVENUES	638,965	684,883	652,122	772,246	12.76%
EXPENDITURES					
Personnel	-	110,715	109,992	144,528	
Supplies	1,346	6,300	7,500	8,100	
Contracted Services	241,699	321,834	341,951	456,360	
Repair & Maintenance	17,428	45,000	44,500	56,750	
Debt Service	39,076	159,908	153,147	158,377	
Capital Outlay	15,690	41,000	37,000	-	
Transfers	-	-	-	-	
Amortized Expenses	87,284	-	-	-	
TOTAL EXPENDITURES	402,521	684,757	694,090	824,114	20.35%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>236,444</u>	<u>126</u>	<u>(41,967)</u>	<u>(51,869)</u>	
WASTEWATER CAPITAL PROJECTS FUND - 720					
REVENUES	4,316	500	370,871	152,000	30300.00%
EXPENDITURES	90,576	5,250	165,250	525,000	9900.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(86,260)</u>	<u>(4,750)</u>	<u>205,621</u>	<u>(373,000)</u>	
WASTEWATER IMPACT FEE FUND - 730					
REVENUES	129,491	219,550	213,257	276,584	25.98%
EXPENDITURES	-	83,813	15,500	365,500	336.09%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>129,491</u>	<u>135,737</u>	<u>197,757</u>	<u>(88,917)</u>	

OUTSTANDING WW DEBT DETAIL

	FY 18 Actual Prin & Int	FY 19 Budget Prin & Int	FY 19 Re-Est Prin & Int	FY 20 Budget Prin & Int
Graveyard Branch	9,145	57,627	57,627	57,627
2008 C.O. Bonds-\$565,000 (1st TRA payment)	11,300	41,988	N/A	N/A
2009 C.O. Bonds-\$730,000 (2nd TRA payment)	18,630	60,294	35,770	N/A
2019 G.O. Refunding-\$915,000	N/A	N/A	59,750	100,750
	<u>39,076</u>	<u>159,908</u>	<u>153,147</u>	<u>158,377</u>



**TOWN OF ARGYLE
2019-2020 PROGRAM OF SERVICES**

MAJOR FUNCTION: Public Works

DIVISION: Wastewater

DEPARTMENT DESCRIPTION

The Wastewater Department of Public Works is responsible for providing safe collection of wastewater for the citizens of the Town through preventative maintenance, repair and regular inspections. The City of Denton contractually provides certain portions of the wastewater collection system and the treatment of the Town's wastewater generated in the northern areas of the Town served by public sewers. The towns of Argyle, Flower Mound and Northlake, with financial assistance from the private sector, contracted with the Trinity River Authority (TRA) to construct and maintain a new wastewater collection system to serve the southern and western portions of the Town of Argyle. The sanitary sewer collection system is completed and is operational; Corral City (Draper) connected in March 2013 and is contributing flow to TRA and Harvest Townside and Canyon Falls as they have several connections contributing flow. The S-1 line is complete and receiving flow from Liberty Christian School, Cross Timbers Community Church, Oak Hills Church and the Waterbrook subdivision.

MAJOR DEPARTMENT GOALS

- ❖ Provide continuous sanitary services from customer connection through the collection system, to the Lift Stations and to the connection to wastewater treatment contracted parties.
- ❖ Operate and maintain the collection system and Lift Stations in an efficient manner consistent with regulatory guidelines.
- ❖ Provide public sewer to southern and western areas of the Town via a new Trinity River Authority collection system.

MAJOR DEPARTMENT OBJECTIVES

- ❖ Perform preventative maintenance on sewer mains to include sewer jetting or video inspections of approximately 63,360 linear feet annually.
- ❖ Perform preventative maintenance on sewer manholes to ensure structural integrity of the approx. 570 manholes currently in WW system. Sewer manholes serviced annually varies based on visual inspections and knowledge of overall system by PW staff.
- ❖ Perform preventative maintenance on Lift Stations to ensure proper operation.
- ❖ Completed S-1 sewer line and S-1 Lift Station installations.

MAJOR FUNCTION: Public Works

DIVISION: Wastewater

WORKLOAD MEASURES	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 ADOPTED
Lift Stations visual inspections	2,242	2,285	2,290
Lift Stations pump maintenance	12	12	10
Lift Stations grounds maintenance	7	7	8
Sanitary Sewer line maintenance/cleaning/jetting	8.74 miles	8.42 miles	12 miles
Sanitary Sewer manhole maintenance	187	220	283
Sanitary Sewer Line smoke testing	-	-	21,050 L.F.
PRODUCTIVITY MEASURES	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 ADOPTED
Percent of maintenance schedules completed	100%	100%	100%
Percent of operations schedules completed	100%	100%	100%
EXPENDITURES SUMMARY	2017-2018 ACTUAL	2018-2019 REESTIMATE	2019-2020 ADOPTED
Personnel	N/A	\$ 109,992	\$ 144,528
Supplies	1,346	7,500	8,100
Contractual Services	241,699	341,951	456,360
Maintenance	17,428	44,500	56,750
Debt Service Principal & Interest Expense	39,076	153,147	158,377
Capital Outlay	15,690	37,000	-
Transfers Out Debt Service Fund	-	-	-
Depreciation Expense	87,284	-	-
Total Expenditures	\$ 402,523	\$ 694,090	\$ 824,115

*Represents servicing of sewer lines and major manholes multiple times during the year

MAJOR BUDGET CHANGES:

Conducted rate survey and adopted new Wastewater rates effective October 1, 2018.
 Shifted salary expenditures back into Wastewater Fund from General Fund in FY19.

Town of Argyle
Summary of Full Time Equivalent Positions

	FY2018 ACTUAL	FY2019 BUDGET	FY2019 RE- ESTIMATE	FY2020 ADOPTED
GENERAL FUND				
Administrative Services				
Town Manager	1.00	1.00	1.00	1.00
Town Secretary	1.00	1.00	1.00	1.00
Administrative Assistant	0.50 ¹	0.50 ¹	0.50 ¹	0.25 ¹
Administrative Assistant	0.00	0.50 ³	0.50 ³	N/A
Financial Services				
Finance Director	1.00	1.00	1.00	1.00
Administrative Assistant	0.50 ¹	0.50 ¹	0.50 ¹	0.75 ¹
Municipal Court				
Court Clerk	1.00	1.00	1.00	1.00
Part time Court Clerk	0.50	0.50	0.50	0.50
Information Technology				
IT	0.00	0.00	0.00	0.00
Police Administration				
Police Chief	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Part time Admin. Assistant	0.00	0.50 ²	0.50 ²	1.00 ²
Police				
Police Sergeant	3.00	3.00	3.00	3.00
Patrol Officer	7.00	8.00 ³	8.00 ³	8.00 ³
Community Development				
Director of Community Development	1.00	1.00	1.00	1.00
Development Coordinator	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00 ⁴	1.00 ⁴	1.00 ⁴
Permit Technician	0.00	0.50 ³	0.50 ³	1.00
Street Maintenance Administration				
Public Works Director	1.00	0.60	0.60	0.60
Construction Inspector	1.00	1.00 ⁴	1.00 ⁴	1.00 ⁴
Construction Inspector	0.00	0.50 ²	0.50 ²	1.00
Street Maintenance				
Street & Wastewater Crew Lead	1.00	1.00	1.00	1.00
Street & Wastewater Equipment Operator	2.00	1.50 ³	1.50 ³	1.00 ³
Street & Wastewater Maintenance Worker	2.00	1.00	1.00	1.50
Facility Technician	N/A	N/A	N/A	1.00
Total (General Fund)	27.50	28.60	28.60	30.60
WASTEWATER FUND				
Public Works Director	0.00	0.40	0.40	0.40
Street & Wastewater Maintenance Worker	0.00	1.00	1.00	0.50
Equipment Operator	N/A	N/A	N/A	1.00
Total (Wastewater Fund)	0.00	1.40	1.40	1.90
ECONOMIC DEVELOPMENT CORP. FUND				
Marketing Specialist	N/A	N/A	N/A	0.60
Total (EDC Fund)	0.00	0.00	0.00	0.60
Total All Funds	27.50	30.00	30.00	33.10



APPENDIX A FIVE YEAR PLAN

As a result of the Town's anticipated growth rate, Staff prepared a one-year budget with four additional planning years. A multi-year plan is helpful as the expenses for these services often accrue before the revenues are realized (i.e., staffing and inspection services). This planning tool is also necessary to forecast the impacts of Senate Bill 2 adopted during the 86th Legislative Session, which will require an election if the Town proposes to exceed 3.5% of the effective tax rate beginning with FY 2021. The five-year plan will be reviewed and updated annually as needed.

Prior to establishing the four-year planning budget, Staff reviewed projected permits based on vacant lots with entitlements. The timing of permits is realistic considering the Town's growth pattern, however, in order to be conservative, revenues associated with permits were determined based on issuing 85% of the residential permits forecasted. Expenditures were estimated at 100%. The anticipated permits were a significant factor in determining future population, new wastewater accounts and new taxable value. Total taxable value was forecasted based on historical increases and adding in the previous years' new taxable value.

The forecasts were utilized to estimate revenues and expenditures as they are anticipated to occur and do not attempt to balance the budget. Additionally, the forecasts do not take into account future policy changes.

PROJECTED EMPLOYEE AND EQUIPMENT NEEDS

Fiscal Year 2021

Personnel:

- 1 Maintenance Worker (Street Maintenance)
- ~~1 Administrative Assistant (Streets)~~ – Removed due to increase in tax exemption
- 0.5 Code Enforcement (Community Development)
- 1 Patrol Officer (Police)
- 1 IT Technician (IT)

Equipment:

- Replace truck with crane (Streets) ~\$70,000
- New ½ ton work truck for Facility Technician (Streets)
- Replace Crack Seal Machine (Streets) ~\$30,000
- Replace Police Vehicle (Equipment Maintenance)
- Replace Police Vehicle (CCPD)

Facilities:

- At the direction of Council, facility improvements will not be estimated until a study has been prepared and reviewed.

Fiscal Year 2022

Personnel:

- 1 Maintenance Worker (Wastewater)
- 1 Permit Technician (Community Development)
- ~~1 Patrol Officer (Police)~~ – Removed due to increase in tax exemption

Equipment:

- Replace Backhoe (Wastewater) ~\$120,000
- Replace Work Truck (Streets)
- New ½ ton work truck (Code Enforcement)
- Replace Police Vehicle (CCPD)

Fiscal Year 2023

Personnel:

- 1 Traffic Officer (Police)
- ~~1 Park and Recreation Supervisor (Parks)~~ – Removed due to increase in tax exemption
- 1 Accounting Technician (Finance)
- 1 Administrative Assistant (Administration)

Equipment:

- Replace work truck (Wastewater)
- Replace work truck (Streets)
- Replace Police of Vehicle (Equipment Maintenance)
- Replace Police Vehicle (CCPD)

Fiscal Year 2024

Personnel:

- 1 Police Sergeant
- ~~1 Equipment Operator (Streets)~~ – Removed due to increase in tax exemption
- 1 Equipment Operator (Wastewater)

Equipment:

- Replace Work Truck (Streets)
- Replace Code Enforcement work truck (Code Enforcement)
- Replace Police Vehicle (CCPD)

HISTORICAL METRICS USED FOR FUTURE FORECASTING

Metric	2010	FY 18	FY 19	% inc (dec)
Population ¹	3,282	4,294	4,507	5.0%
Households	1,083	1,417	1,473	4.0%
Residential Permits ²	20	49	76	55.1%
Commercial Permits ³	0	0	2	
WW Accounts ⁴	435	919	1,015	10.4%
WW Treatment (MGD) ⁵	0.1798	1.5928	1.6036	0.7%
Employees	24	26.5	32	20.8%
Total Taxable Value	\$ 394,769,923	\$ 655,769,181	\$ 721,951,802	10.1%
Total New Value	\$ 11,086,588	\$ 18,640,097	\$ 23,730,653	27.3%
FTE/Capita (000)	7.3	6.2	7.1	15.0%

1 - Population estimates are based on 3.06 people per household from census data. NCTCOG population per household has been estimated at 2.89 people per household.

2 - Revenue budget based on 85% of projected permits, expenses budgeted at 100%.

3 - Revenue budgeted based on 50% of projected permits for FY22 and beyond, expenses budgeted at 100%

4 - Wastewater accounts were estimated for 2010 based on data from 2008 and 2011

5 - Million Gallons per Day (MGD) was estimated for 2010 based on data from 2008 and 2011

ASSUMPTIONS AND METRICS USED FOR FUTURE FORECASTING

Metric	FY 20	% inc (dec)	FY 21	% inc (dec)	FY 22	% inc (dec)	FY 23	% inc (dec)	FY 24	% inc (dec)
Population ¹	4,686	4.0%	4,747	1.3%	5,091	7.2%	5,671	11.4%	6,004	5.9%
Households	1,532	4.0%	1,551	1.2%	1,664	7.3%	1,853	11.4%	1,962	5.9%
Residential Permits ²	111	46.1%	200	80.2%	213	6.5%	119	-44.1%	79	-33.6%
Commercial Permits ³	5	150.0%	5	0.0%	5	0.0%	3	-40.0%	3	0.0%
WW Accounts ⁴	1,208	19.0%	1,505	24.6%	1,844	22.5%	2,085	13.1%	2,241	7.5%
WW Treatment (MGD) ⁵	1.6412	2.3%	1.6947	3.3%	1.7526	3.4%	1.7932	2.3%	1.8222	1.6%
Employees	33	3.1%	38	15.2%	41	7.9%	45	9.8%	48	6.7%
Total Taxable Value	\$ 804,336,306	11.4%	\$ 916,663,920	14.0%	\$ 1,052,441,409	14.8%	\$ 1,230,915,480	17.0%	\$ 1,435,554,119	16.6%
Total New Value	\$ 40,703,808	71.5%	\$ 53,575,052	31.6%	\$ 82,422,733	53.8%	\$ 92,602,614	12.4%	\$ 68,974,457	-25.5%
FTE/Capita (000)	7.0	-0.8%	8.0	13.7%	8.1	0.6%	7.9	-1.5%	8.0	0.8%

1 - Population estimates are based on 3.06 people per household from census data. NCTCOG population per household has been estimated at 2.89 people per household.

2 - Revenue budget based on 85% of projected permits, expenses budgeted at 100%.

3 - Revenue budgeted based on 50% of projected permits for FY22 and beyond, expenses budgeted at 100%

4 - Wastewater accounts were estimated for 2010 based on data from 2008 and 2011

5 - Million Gallons per Day (MGD) was estimated for 2010 based on data from 2008 and 2011

TOWN OF ARGYLE

FUTURE PLANNING

Fiscal Years 2021 through 2024

FUNDS	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
<u>GENERAL FUND</u>				
REVENUES				
Ad valorem tax	2,566,515	2,829,001	3,355,510	3,829,633
Sales tax	727,750	764,680	803,100	803,100
Franchise tax	448,454	455,938	462,719	468,821
Municipal court	275,000	285,000	300,000	320,000
Permits & registrations	45,400	48,000	51,000	51,800
Construction permits	848,024	727,848	762,847	812,869
Development	183,250	75,000	85,000	70,000
Other revenues	12,150	7,250	7,300	7,350
Transfers In	162,874	174,742	195,631	224,946
Other Proceeds	-	-	-	-
TOTAL REVENUES	5,269,417	5,367,459	6,023,107	6,588,519
EXPENDITURES				
<u>Town Council - 110</u>				
Personnel	105	105	110	110
Supplies & Contracted Services	143,754	92,462	97,333	100,876
Transfers	-	-	-	-
Total City Council	143,859	92,567	97,443	100,986
<u>Administration - 120</u>				
Personnel	358,059	368,855	445,496	467,771
Supplies	6,050	6,300	6,650	24,900
Contracted Services	217,989	247,082	261,542	266,253
Repair & Maintenance	17,273	18,136	19,043	19,995
Capital Outlay	-	-	-	-
Total Administration	599,371	640,373	732,731	778,919
<u>Finance - 130</u>				
Personnel	188,502	194,195	255,932	268,754
Supplies	-	-	-	-
Contracted Services	19,300	20,700	22,010	23,441
Total Finance	207,802	214,895	277,942	292,195
<u>Municipal Court - 135</u>				
Personnel	94,237	97,101	101,956	107,054
Supplies	900	1,000	1,050	1,150
Contracted Services	31,650	34,300	34,900	36,450
Total Municipal Court	126,787	132,401	137,906	144,654
<u>Information Technology - 140</u>				
Personnel	128,941	132,810	139,450	146,423
Supplies	850	900	950	1,000
Contracted Services	20,000	22,500	25,000	27,500
Repair & Maintenance	13,600	14,100	14,600	15,100
Capital Outlay	78,854	27,839	15,903	17,054
Total Information Technology	242,245	198,149	195,903	207,077

<u>FUNDS</u>	<u>FY 2021 PROJECTION</u>	<u>FY 2022 PROJECTION</u>	<u>FY 2023 PROJECTION</u>	<u>FY 2024 PROJECTION</u>
<u>Police Administration - 210</u>				
Personnel	281,222	289,863	304,511	319,867
Supplies	6,400	6,800	7,200	7,600
Contracted Services	130,437	136,169	142,162	148,431
Repair & Maintenance	7,450	7,750	7,950	8,250
Capital Outlay	-	-	-	-
Total Public Safety Administration	<u>425,509</u>	<u>440,582</u>	<u>461,823</u>	<u>484,148</u>
<u>Police Operations - 212</u>				
Personnel	1,273,118	1,411,895	1,585,997	1,777,075
Supplies	57,350	62,100	68,350	76,100
Contracted Services	19,200	20,100	21,000	21,900
Repair & Maintenance	29,300	33,300	36,350	39,350
Capital Outlay	-	-	-	-
Total Police Operations	<u>1,378,968</u>	<u>1,527,395</u>	<u>1,711,697</u>	<u>1,914,425</u>
<u>Animal Control - 220</u>				
Contracted Services	<u>25,835</u>	<u>31,835</u>	<u>37,835</u>	<u>43,835</u>
Total Animal Control	<u>25,835</u>	<u>31,835</u>	<u>37,835</u>	<u>43,835</u>
<u>Community Devel. Administration - 410</u>				
Personnel	375,336	443,204	465,357	488,604
Supplies	1,300	1,400	1,500	1,600
Contracted Services	97,175	103,700	111,200	118,600
Total Development Administration	<u>473,811</u>	<u>548,304</u>	<u>578,057</u>	<u>608,804</u>
<u>Community Devel. Inspections - 412</u>				
Supplies	550	600	655	700
Contracted Services	442,200	456,050	619,200	729,970
Repair & Maintenance	4,500	5,000	5,500	6,000
Capital Outlay	-	-	-	-
Total Development Inspections	<u>447,250</u>	<u>461,650</u>	<u>625,355</u>	<u>736,670</u>
<u>Street Maint. Administration - 510</u>				
Personnel	304,706	314,027	406,097	426,361
Supplies	5,800	6,250	6,800	7,550
Contracted Services	48,620	50,113	51,632	53,176
Repair & Maintenance	9,250	9,600	10,050	10,500
Capital Outlay	4,600	4,600	4,600	4,600
Total Public Works Administration	<u>372,976</u>	<u>384,590</u>	<u>479,179</u>	<u>502,187</u>
<u>Street Maintenance - 520</u>				
Personnel	339,158	349,810	367,360	451,112
Supplies	45,150	48,700	52,400	55,950
Contracted Services	84,267	88,171	92,139	95,976
Repair & Maintenance	89,700	98,000	105,200	113,500
Debt Service	-	-	-	-
Capital Outlay	10,000	20,000	5,000	5,000
Total Street Maintenance	<u>568,275</u>	<u>604,681</u>	<u>622,099</u>	<u>721,538</u>
<u>Transfers to Other Funds - 710</u>				
Transfers out	216,500	16,500	7,000	7,500
Transfer to Equip. Repl. Fund	30,000	75,000	75,000	75,000
Total Transfers Out	<u>246,500</u>	<u>91,500</u>	<u>82,000</u>	<u>82,500</u>

FUNDS	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
TOTAL EXPENDITURES	5,259,188	5,368,922	6,039,970	6,617,938
REVENUES OVER/ (UNDER) EXPENDITURES	10,229	(1,463)	(16,863)	(29,419)
<u>SPECIAL REVENUE FUNDS</u>				
ECONOMIC DEVELOPMENT FUND - 210				
REVENUES	191,293	195,757	207,670	217,554
EXPENDITURES	560,000	572,544	327,026	341,683
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(368,707)</u>	<u>(376,787)</u>	<u>(119,356)</u>	<u>(124,129)</u>
CRIME CONTROL & PREVENTION FUND - 220				
REVENUES	181,793	190,757	200,170	210,054
EXPENDITURES	213,074	224,942	243,831	273,146
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(31,281)</u>	<u>(34,185)</u>	<u>(43,661)</u>	<u>(63,092)</u>
STREET MAINTENANCE SALES TAX FUND - 230				
REVENUES	360,327	378,244	397,056	416,809
EXPENDITURES	386,648	682,697	656,748	461,801
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(26,321)</u>	<u>(304,453)</u>	<u>(259,692)</u>	<u>(44,992)</u>
BUILDING MAINTENANCE FUND - 235				
REVENUES	10,000	10,000	-	-
EXPENDITURES	10,000	5,000	-	-
REVENUES OVER/ (UNDER) EXPENDITURES	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
COURT TECHNOLOGY FUND - 240				
REVENUES	8,261	8,672	9,128	9,580
EXPENDITURES	8,453	9,045	9,678	10,355
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(192)</u>	<u>(373)</u>	<u>(550)</u>	<u>(775)</u>
COURT SECURITY FUND - 241				
REVENUES	6,208	6,516	6,840	7,579
EXPENDITURES	3,500	3,500	3,500	3,500
REVENUES OVER/ (UNDER) EXPENDITURES	<u>2,708</u>	<u>3,016</u>	<u>3,340</u>	<u>4,079</u>
PARKLAND DEDICATION FUND - 255				
REVENUES	144,484	159,878	94,611	66,241

FUNDS	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
EXPENDITURES	-	-	-	-
REVENUES OVER/ (UNDER) EXPENDITURES	<u>144,484</u>	<u>159,878</u>	<u>94,611</u>	<u>66,241</u>
<u>CAPITAL PROJECTS FUNDS</u>				
CAPITAL IMPROVEMENTS FUND - 310				
REVENUES	5,000	2,000	2,000	2,000
EXPENDITURES	550,000	-	-	-
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(545,000)</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
ROADWAY IMPACT FEES FUND - 320				
REVENUES	593,568	627,142	444,475	175,875
EXPENDITURES	-	-	-	-
REVENUES OVER/ (UNDER) EXPENDITURES	<u>593,568</u>	<u>627,142</u>	<u>444,475</u>	<u>175,875</u>
EQUIPMENT REPLACEMENT FUND - 330				
REVENUES	230,600	75,600	75,600	75,600
EXPENDITURES	175,000	92,000	108,000	96,000
REVENUES OVER/ (UNDER) EXPENDITURES	<u>55,600</u>	<u>(16,400)</u>	<u>(32,400)</u>	<u>(20,400)</u>
<u>DEBT SERVICE FUND - 410</u>				
REVENUES	850,125	888,022	862,182	859,730
EXPENDITURES	784,862	791,407	791,407	791,407
REVENUES OVER/ (UNDER) EXPENDITURES	<u>65,263</u>	<u>96,615</u>	<u>70,775</u>	<u>68,323</u>
<u>UTILITY FUNDS</u>				
WASTEWATER UTILITY OPERATING FUND - 710				
REVENUES				
Sewer System Revenue	948,454	1,197,920	1,423,956	1,627,370
Sewer System Installation Fees	70,400	72,720	39,960	25,160
Miscellaneous Income	90,500	3,000	3,000	3,000
Transfers in WW Development Fund	-	-	-	-
TOTAL REVENUES	<u>1,109,354</u>	<u>1,273,640</u>	<u>1,466,916</u>	<u>1,655,530</u>
EXPENDITURES				
Personnel	215,194	282,890	298,409	390,412
Supplies	11,500	12,050	12,400	12,400
Contracted Services	522,061	633,233	718,111	776,316
Repair & Maintenance	48,750	42,250	45,300	45,300
Debt Service	127,463	227,854	230,129	231,829
Capital Outlay	-	-	-	-

FUNDS	FY 2021 PROJECTION	FY 2022 PROJECTION	FY 2023 PROJECTION	FY 2024 PROJECTION
Transfers	183,454	35,938	92,719	123,821
Amortized Expenses	-	-	-	-
TOTAL EXPENDITURES	1,108,422	1,234,215	1,397,068	1,580,078
REVENUES OVER/ (UNDER) EXPENDITURES	<u>932</u>	<u>39,425</u>	<u>69,848</u>	<u>75,452</u>
WASTEWATER CAPITAL PROJECTS FUND - 720				
REVENUES	157,000	1,500	51,000	75,500
EXPENDITURES	75,000	195,000	125,000	75,000
REVENUES OVER/ (UNDER) EXPENDITURES	<u>82,000</u>	<u>(193,500)</u>	<u>(74,000)</u>	<u>500</u>
WASTEWATER IMPACT FEE FUND - 730				
REVENUES	525,001	527,244	306,494	206,931
EXPENDITURES	-	-	-	-
REVENUES OVER/ (UNDER) EXPENDITURES	<u>525,001</u>	<u>527,244</u>	<u>306,494</u>	<u>206,931</u>