



# **ANNUAL BUDGET**

FY 2014 – 2015



# **TOWN OF ARGYLE, TEXAS**

## **ANNUAL BUDGET 2014 – 2015**

As Approved by  
THE MAYOR AND TOWN COUNCIL  
On September 23, 2014

Charles West, Town Manager



## Town of Argyle, Texas

### FY15 Annual Budget

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## **Town of Argyle, Texas**

### List of Elected and Appointed Officials

September 30, 2014

#### Elected Officials

Mayor	Peggy Krueger
Council Member – Place 1	Joey Hasty
Council Member – Place 2	Kay Teer
Council Member – Place 3	Eric Lamon
Council Member – Place 4	Jay Haynes
Council Member – Place 5	Marla Hawkesworth

#### Appointed Officials

Town Manager	Charles West
Town Secretary	Kristi Gilbert

#### Department Directors

Police Chief	William Tackett
Director of Finance	Kim Collins
Director of Community Services	Richard Luedke
Public Works Director	Troy Norton
Municipal Court Clerk	Sherrill Johnson



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## **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 3,400. 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 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.

## **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 Joint Self-Insurance Fund 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.



October 1, 2014

To the Honorable Mayor Krueger and Members of the Town Council

Re: *The Annual Budget for Fiscal Year 2014-2015*

In accordance with the Code of Ordinances of the Town of Argyle, Texas and State Law, the Annual Operating Budget for Fiscal Year 2014-2015 was prepared by Town Staff, submitted to the Town Council by the Town Manager for review and subsequently adopted by the Town Council on September 23, 2014.

The Annual Operating Budget reflects the general short-term policies of the current 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.

In essence, the Annual Operating Budget represents the single most important management tool of the Governing Body and the staff.

#### **FY 2014-2015 TOWN COUNCIL BUDGET OBJECTIVES**

As a result, and pursuant to the Town conducting the required statutory hearings on the proposed annual budget, the following objectives were included and funded in the FY 2015 operating budget:

- Maintained the property tax rate of \$0.3975 per \$100 of assessed value
- Continued Over-65 and the Disabled tax exemption of \$40,000
- Maintains a 90+day operating (restricted) General Fund reserve/fund balance
- Funds a limited capital improvements program
- Funds a blend of merit/cost-of-living adjustment of 5% for all employees
- Reduces FTEs to 23
- Funds Town Website
- Continues funding of the Denton Co. Shared Governance Program (dispatch services)
- Increases Community Services contributions by \$5,000 over FY14 levels

- Expands the use of LaserFiche technology to provide more efficient records retention and work flow processes
- Continue updates to Comprehensive Plan and Thoroughfare Plan
- Continue updates of Town Development Standards

The funding of these objectives reflects the Town Council's strong commitment to providing the highest level of delivery of public service and quality of life to the citizens and taxpayers of the Town of Argyle; maintains the Town's infrastructure; recognizes the attributes and contributions of, and promotes the retention of, the Town's quality workforce; and maintains a sound fiscal policy.

### **READING THE FY 2014-2015 DOCUMENT AND BUDGET OBJECTIVES**

The FY 2015 Annual Budget document has been prepared in an effort to communicate to the citizens of the Town of Argyle the overall policies, goals and objectives of the Town Council. In addition, the budget document includes descriptions of the various operating departments, activities and programs of the Town government for the current and future years, as well as comparative 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's services.

The Town Manager is responsible to the Town Council for preparing and presenting for approval the annual budget. Consequently, the budget is prepared on a line item basis by the individual operating departments and then reviewed by the respective/responsible department head, Town Manager and Finance Director. The Town Manager then presents the proposed budget programs, goals and objectives to the Town Council for review and discussion. State Law requires a series of notices and public hearings on the Town's proposed budget and tax rate to ensure complete transparency and accountability between the taxpaying citizens of Argyle and the Town government.

### **BUDGET PHILOSOPHY**

Budget philosophy of the Town is dependent upon the local needs and concerns of the citizens and the direction provided by the Town Council. However, other factors also affect budget philosophy, such as the state of the economy, the demands for increased levels of services, as well as unfunded mandates and/or requirements imposed by state and federal regulatory agencies. The affects of the national economic downturn (recession) were being felt by state and local governments beginning in FY 2009, and although we have recovered from the worst of that event, our staff and Council has embraced a greater conservatism in forecasting revenues and expenditures. As a result, the budget has been prepared from a conservative perspective with regard to estimating both revenues and expenditures. Revenues have been anticipated at, or slightly above, prior year levels unless there are known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy and/or variations in weather conditions should not adversely affect the Town's adopted budget. Likewise, expenditures have also been estimated conservatively (slightly inflated), i.e., allowances are made for unanticipated expenditures, and personnel services for vacant positions are funded for the entire year unless where otherwise noted. Utilizing this conservative method of budgeting typically results in an increase in the ending (reserve) fund balance at the end of the fiscal year. The FY2015 budget includes various one-time expenditures related to updates to the

Comprehensive Plan and Form Based Zoning. Those items are predominately funded from excess fund balance as illustrated by the deficit budget. The Town's strong fund balance allowed Council the ability to respond to development related needs even in an environment of minimal revenue growth.

### **LONG-RANGE PROJECT AND FISCAL PLANS**

Definitive long-range fiscal planning has been more difficult due to the uncertainties created by the national, state and local downturn in the economy; however, through the Town's conservative approach to the annual budget process, maintaining a strong operating reserve fund balance and careful consideration of any future long-term debt obligation that could burden the property taxpayer and negatively affect the Town's debt rating, the Town's short-term fiscal plan is strong.

The Town's long-range planning and visioning is reflected in the Town's adoption of the Comprehensive Land Use Plan in July 2009, that established a 2025 build out population of 13,000 supported by an analysis that identified the amount of non-residential ad valorem tax revenue needed to sustain a targeted level of public service (for residents) of \$1,200 per capita at build out. The Comprehensive Plan is undergoing review to ensure it continues to reflect the Town's goals. These land use goals have established specific required minimum levels, by square foot, of commercial developments' ad valorem tax revenue, thus placing significant challenges on the Town planners to ensure new development adheres to the intent of the comprehensive land use plan goals. The secondary long-term initiative of the Comprehensive Land Use Plan was to establish individual strategic plans for the four (4) commercial centers identified in the Plan that included an assessment of each commercial center; suggestions for specific amendments to the Thoroughfare Plan; recommended development initiatives for each center intended to maximize economic values; and create sustainable developments in each center. The *Strategic Plan for Commercials Centers* has been developed and approved by the EDC Board of Directors and the Planning and Zoning Commission, and except for the Thoroughfare Plan element, approved by the Town Council in December 2010.

The importance of the timing of the 2009 Comprehensive Land Use Plan and the updates in progress has been driven by increased business activity and development interest along the Town's major highway corridors that have been pending awaiting the following major capital projects:

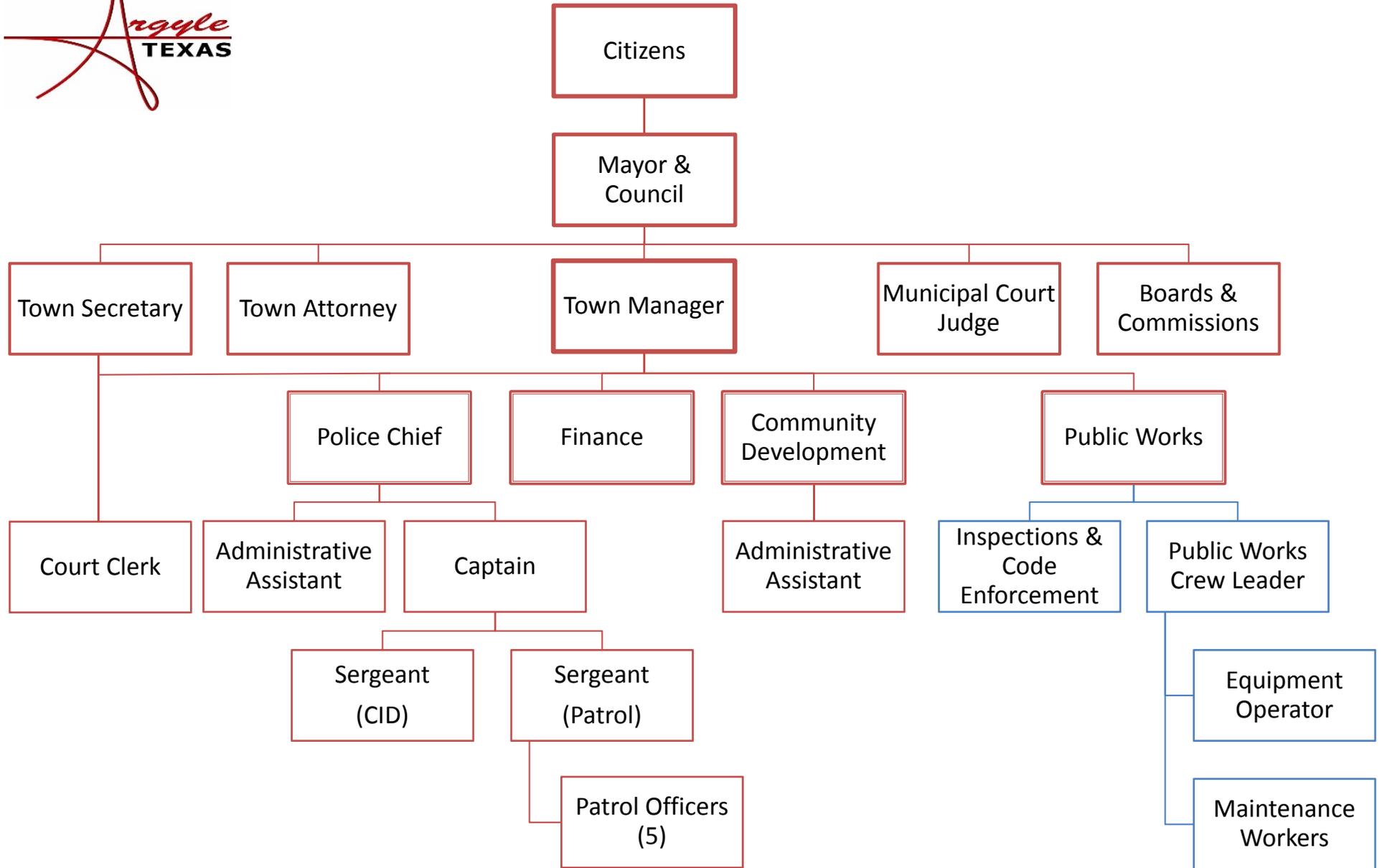
- Proposal to construct the U.S. 377 Highway wastewater collection (S-1) line along the U.S. 377 southern corridor that extends the benefit of the aforementioned Regional Wastewater System into the commercial area within the center of the Town currently not served by public sewer. We are working with our engineers and consultants to establish cost and methods of funding for installation of the line along U.S. 377, as well as the cost of extending lines out Crawford to Interstate 35 W.
- The 2008 Denton County Bond program approved by Denton County voters in November 2008 that includes improvements to Old Justin Road; improvements to U.S. 377 and Country Club Road, all of which are needed to support the long-range intent of the Comprehensive Land Use Plan and commercial development. Old Justin is complete and Country Club Road improvements are projected to be completed in 2015. U.S. Highway 377 corridor improvements are currently in environmental and schematic design with construction anticipated within 4 to 7 years.

As noted, these capital programs have long-term ramifications that will enable the Town and its leaders to meet (and be prepared for) the challenges of growth and development that will continue to develop from the upturn in the economy and housing market. The Town's long-term fiscal stability is directly

dependent on sustainable future development anticipated in the Town's Comprehensive Land Use Plan and vision outlined in the Plan.

Sincerely,

Town Manager



**TOWN OF ARGYLE  
2014-2015 BUDGET CALENDAR**

- TUE, JUN 24**                    **Council Budget Workshop** - Overview on preliminary appraised values; need direction from Council on tax rate and any special items for Staff to work into budget; top level estimates of expenditures as staff continues work on budget
- TUE, JUL 22**                    **Council meeting** - additional workshop as needed
- THR, JUL 25**                    Receive certified totals from DCAD
- WED, JUL 30**                    Receive effective rate calculations from County Tax Office.
- TUE, AUG 12**                    **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 26**                    **1<sup>st</sup> 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 9**                      **2<sup>nd</sup> 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 23**                    **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 2014 budget appropriations. Re-estimates are to be entered in the "Estimate" column of the Line Item Detail. Once FY 2014 re-estimates are completed, the FY 2015 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 only 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 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 may 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 requires 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 30<sup>th</sup>.
  - 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 should reflect a minimum unreserved fund balance of 90 days of annual operating expenditures with a preferred balance of 120 days for the General Fund and a minimum working capital equivalent to 90 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 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 \$73,800.00 annually in revenue.

*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 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. 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 0.50% sales and use tax generates approximately \$144,000.00 annually.

*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 to be used for maintenance and repair of municipal streets within the Town of Argyle. Subsequently and pursuant to the Tax Code, the Town held a renewal election of May 12, 2007, whereby the voters approved the renewal of the street maintenance local sales and use tax for an additional four (4) years. The Town held a second renewal election in May, 2011 in which the voters approved the street maintenance local sales and use tax for an additional four (4) years. The third renewal of this local sales and use tax will be on the May, 2015 ballot. The .25% sales and use tax generates approximately \$73,000 annually in revenue.

*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* – accounts for any transfer of funds or contributions pertaining to the community-wide effort to promote the preservation and establishment of green space and open space; clean air and water and other community-based efforts to protect the Town's environment. In April 2007, the Keep Argyle Beautiful Board of Directors was established. Since its creation, the Board has sponsored and held Argyle Pride Days and Festivals, including a bike rally and a household hazardous waste collection function, and is working to obtain recognition as a TREE CITY USA for the Town by expending at least \$2.00 per capita in promoting parks, parks maintenance, and creation and preserving green and open

space. A transfer of funds from the General Fund of \$5,000.00 is anticipated to support this public effort.

*Parkland Dedication Fund* – accounts for development contributions in lieu of parkland dedication and transfers from the General Fund and is 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. Expenses of the utility fund also include related annual debt service obligations.

## AD VALOREM TAX ANALYSIS AND TAX RATE SUMMARY

	FY 2012 - 2013 ADOPTED	FY 2013 - 2014 ADOPTED	FY 2014 - 2015 PROPOSED
Total Assessed Value	\$ 439,286,601	\$ 445,986,223	\$ 479,661,906
Net Taxable Value after Adjustments	\$ 415,412,882	\$ 421,004,348	\$ 454,091,938
Total Tax Rate (per \$100 of assessed taxable value)	\$ 0.39750	\$ 0.39750	\$ 0.39750
<b>Total Tax Levy</b>	<b>\$ 1,651,266</b>	<b>\$ 1,673,492</b>	<b>\$ 1,805,015</b>

### Tax Rate Distribution

General Fund (M&O)	\$ 0.31945	\$ 0.31945	\$ 0.31945
Debt Service Fund (I&S)	\$ 0.07805	\$ 0.07805	\$ 0.07805
<b>Total</b>	<b>\$ 0.39750</b>	<b>\$ 0.39750</b>	<b>\$ 0.39750</b>

### Percentage Distribution

General Fund (M&O)	80.0%	80.0%	80.0%
Debt Service Fund (I&S)	20.0%	20.0%	20.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### Dollar Distribution

General Fund (M&O)	\$ 1,327,036	\$ 1,344,898	\$ 1,450,597
Debt Service Fund (I&S)	324,230	328,594	354,419
<b>Total</b>	<b>\$ 1,651,266</b>	<b>\$ 1,673,492</b>	<b>\$ 1,805,015</b>

## BUDGET COMPARISON

General Fund	Re-Estimate	Projected	Change
	FY 2013 - 2014	FY 2014 - 2015	
Total Revenue	\$ 2,526,433	\$ 2,580,412	2.14%
Total Expenditures (inc. transfers)	\$ 2,397,089	\$ 2,699,135	12.60%
Ending Fund Balance	227	186	-18.06%

### Debt Service Fund

Total Revenue	\$ 429,550	\$ 460,619	7.23%
Expenditures	\$ 440,596	\$ 463,160	5.12%
Ending Fund Balance	\$ 113,060	\$ 110,519	-2.25%

\*Net taxable value after adjustments for FY 2014 - 2015 includes \$2,458,109 currently under ARB review.

# **FY 2014 -2015 BUDGET-IN-BRIEF**

## **FY 2014 -2015 Budget Summary**

On September 23, 2014, the Town of Argyle Town Council approved a total budget for FY 2014 – 2015 in the amount of \$4,773,714. The approved 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 56.54% of the total budget, supports the basic services of the Town such as police, street maintenance, 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 15.86% of the budget and include such funds as the Economic Development Corporation Fund, Crime Control Prevention District Fund, Street Maintenance Sales Tax Fund, Court Technology Fund, Court Security Fund, Keep Argyle Beautiful 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 account for 3.88% of the total budget.

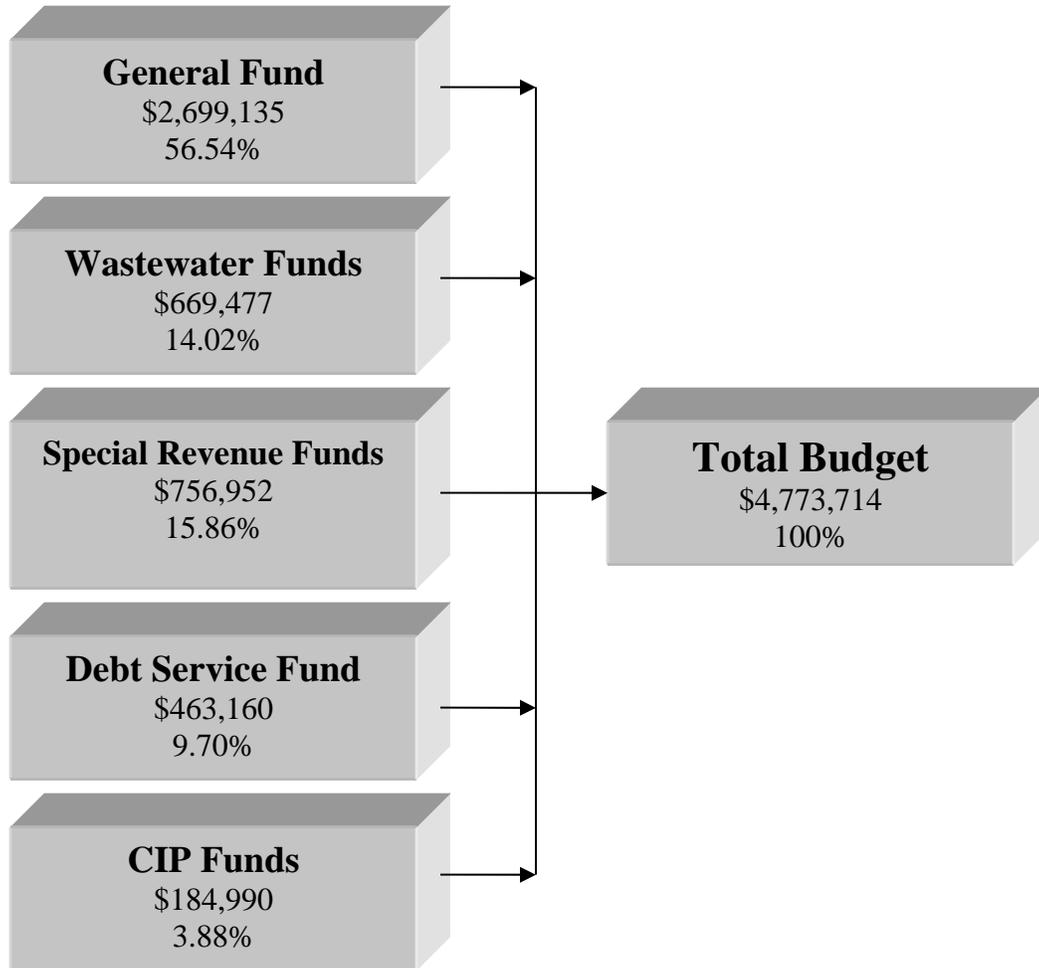
### **DEBT SERVICE FUND**

The Debt Service Fund accounts for 9.70% 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 14.02% 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.

# FY 2014 -2015 BUDGET-IN-BRIEF



**TOWN OF ARGYLE  
FY 2014-2015 ANNUAL BUDGET  
FUND STRUCTURE**

<b>FUND CATEGORY</b>	<b>FUND TYPE</b>	<b>HOW APPROPRIATED</b>	<b>BUDGETARY BASIS</b>	<b>BASIS OF ACCOUNTING</b>
<b><u>Primary Government</u></b>				
<b>Governmental Funds</b>				
<b>Major Funds</b>				
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
<b>Enterprise Funds</b>				
<b>Major Funds</b>				
Wastewater Fund	Proprietary	Annual	Working Capital	Accrual
<b><u>Component Units</u></b>				
Economic Development Corp.	Special Revenue	Annual	Modified Accrual	Modified Accrual
Crime Control Prevention District	Special Revenue	Annual	Modified Accrual	Modified Accrual



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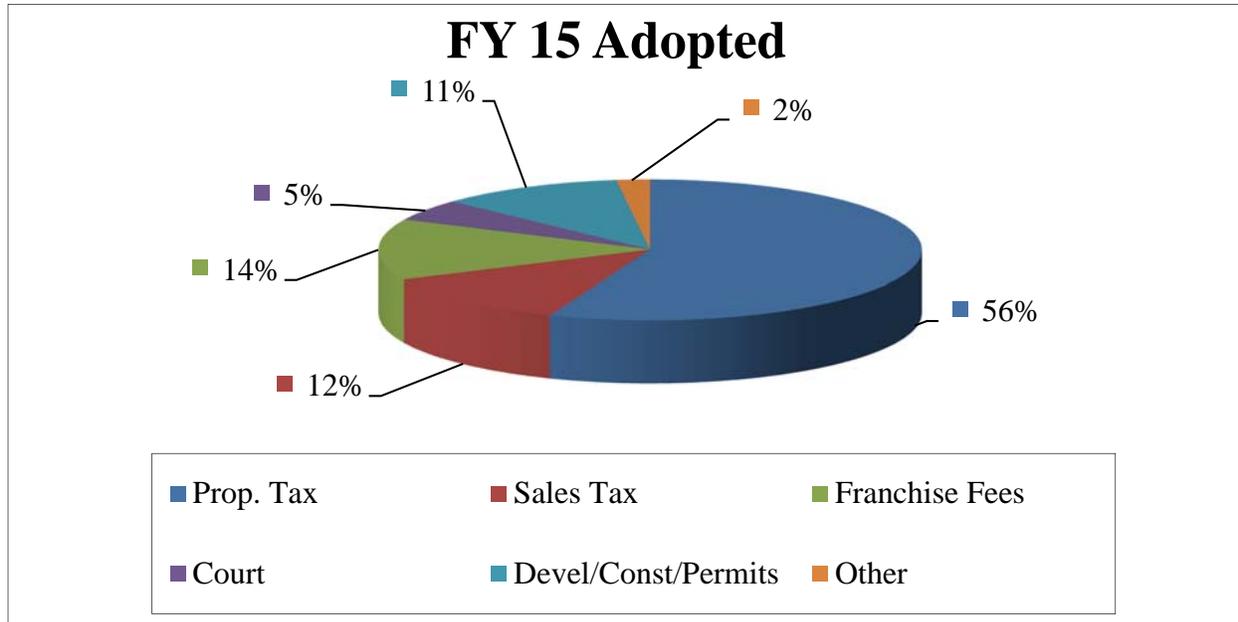


# **GENERAL FUND**

## **FY15 ADOPTED BUDGET**

# General Fund Revenue Sources

FY15



The General Fund has a number of 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. According to the Texas State Comptroller, property tax revenue is the leading source of general fund revenue used by Texas cities. Property tax revenue represents 56% of FY15 revenue. The Town of Argyle currently assesses a \$.3975 cents per \$100 of assessed value. Of that amount, \$.31945 is levied to support the General Fund, with the balance in Debt Service.

The 2nd largest source of revenue in FY14 is franchise fees, which total 14% of revenue. 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 3<sup>rd</sup> largest source of revenue in FY15 is sales tax at 12%. The retail sales tax rate for the Town of Argyle is 8.25%: 6.25% goes to the state, 1% goes into the Town's General Fund operations, ½% is levied for use by the Argyle Economic Development Corporation, ¼% is levied for use by the Argyle Crime Control and Prevention District, and the final ¼% 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 for the Street Maintenance Sales Tax Fund were all approved by separate vote of the Town's electorate.

The municipal court revenue is generated from various traffic enforcement and municipal code enforcement violations. By state mandate, nearly 3/4<sup>th</sup> of the revenue collected from traffic enforcement fines and fees are remitted to the state for the state's use, leaving only a small portion to the Town for offsetting the cost of municipal court operations.

Development fees and construction permit fees are established and collected by the Town to defray the cost of administering the 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.

The smallest source of general fund revenues is 'Other'. Interest income and miscellaneous revenues that do not fit in a larger category reside here.

# General Fund Services

## Town Council

\$45,532

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

\$520,243

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, Board of Zoning Adjustment, Argyle Economic Development Corporation, Keep Argyle Beautiful and the Chamber of Commerce. 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

\$121,238

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

\$116,966

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.

## Information Technology

\$76,100

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. Manages and maintains Town Website and Electronic Newsletter.

## Police Administration, Operations &

### Animal Control

\$1,052,280

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.

## Community Development Administration

### & Inspections

\$307,067

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. The Inspection Division is responsible for review and enforcement of all Town Codes relating to signage, property maintenance (weeds, trash, storage, etc.), construction inspection of public infrastructure, and drainage.

## Street Maintenance Administration &

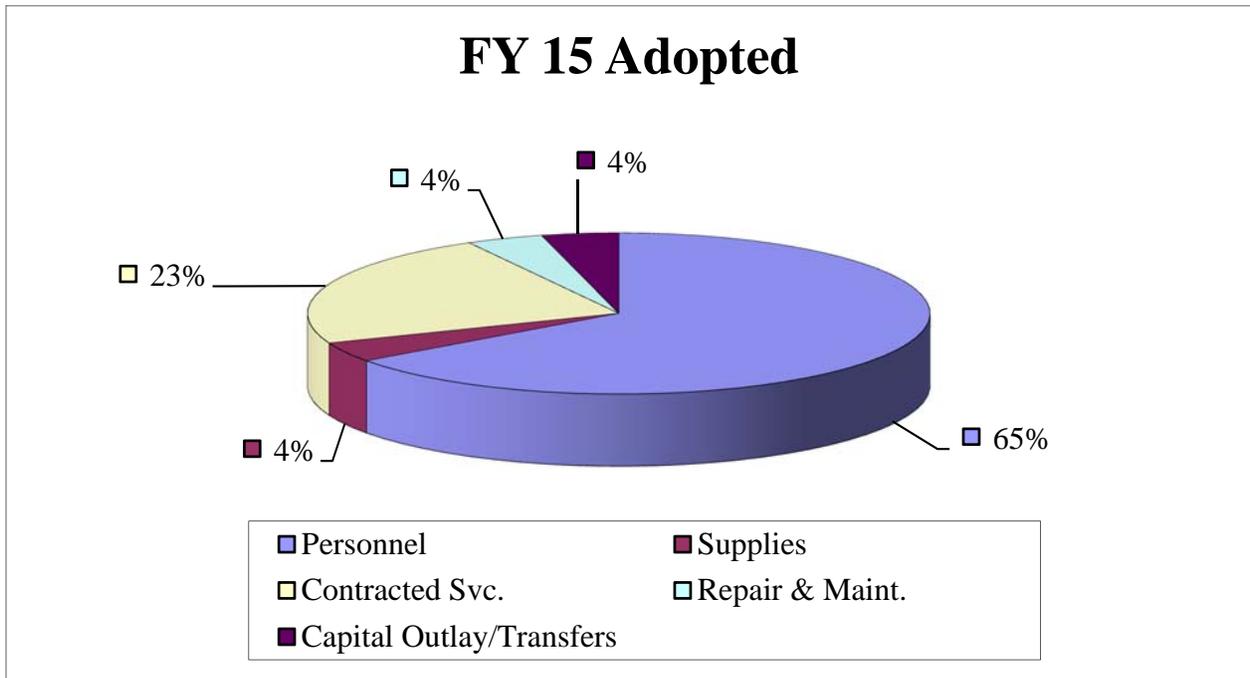
### Street Maintenance

\$439,709

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, code enforcement, wastewater collection, and capital projects that affect the safety, health and welfare of the public.

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.

#### FY 15 ADOPTED EXPENDITURES BY CATEGORY



**TOWN OF ARGYLE**  
**Adopted Annual Program of Services**  
**Fiscal Year 2014 - 2015**

FUNDS	FY 13 ACTUAL	FY 14 BUDGET	FY 14 REEST.	FY 15 BUDGET	Inc/Dec over FY14 Budget
<b><u>GENERAL FUND</u></b>					
<b>REVENUES</b>					
Ad valorem tax	1,330,886	1,344,898	1,354,714	1,450,597	
Sales tax	313,229	288,600	318,000	319,300	
Franchise tax	336,248	345,000	360,000	360,000	
Municipal court	253,639	250,000	125,000	125,000	
Permits & registrations	56,847	44,500	47,635	36,650	
Construction permits	191,292	159,000	250,085	196,000	
Development	36,395	18,500	19,800	43,595	
Other revenues	74,239	12,000	13,200	11,300	
Transfers In	33,000	38,000	38,000	38,000	
Other Proceeds	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>2,625,776</b>	<b>2,500,498</b>	<b>2,526,433</b>	<b>2,580,442</b>	<b>3.20%</b>
<b>EXPENDITURES</b>					
<b><u>Town Council - 110</u></b>					
Personnel	97	100	32	32	
Supplies & Contracted Services	30,205	32,200	35,400	40,500	
Transfers	5,000	5,000	5,000	5,000	
<b>Total City Council</b>	<b>35,302</b>	<b>37,300</b>	<b>40,432</b>	<b>45,532</b>	<b>22.07%</b>
<b><u>Administration - 120</u></b>					
Personnel	235,319	298,068	260,876	303,413	
Supplies	13,943	21,900	20,000	14,100	
Contracted Services	174,638	161,370	176,300	182,730	
Repair & Maintenance	8,981	8,500	11,200	8,000	
Capital Outlay	-	-	-	-	
<b>Total Administration</b>	<b>432,881</b>	<b>489,838</b>	<b>468,376</b>	<b>508,243</b>	<b>3.76%</b>
<b><u>Finance - 130</u></b>					
Personnel	93,506	97,448	98,960	106,938	
Supplies	-	-	-	-	
Contracted Services	9,889	14,300	14,300	14,300	
<b>Total Finance</b>	<b>103,395</b>	<b>111,748</b>	<b>113,260</b>	<b>121,238</b>	<b>8.49%</b>
<b><u>Municipal Court - 135</u></b>					
Personnel	118,320	93,590	94,042	90,466	
Supplies	1,043	1,050	900	900	
Contracted Services	31,526	35,400	22,100	25,600	
<b>Total Municipal Court</b>	<b>150,889</b>	<b>130,040</b>	<b>117,042</b>	<b>116,966</b>	<b>-10.05%</b>
<b><u>Information Technology - 140</u></b>					
Personnel					
Supplies	51	350	350	550	
Contracted Services	1,988	7,400	5,900	7,400	
Repair & Maintenance	4,383	8,650	8,650	15,450	
Capital Outlay	8,542	23,400	38,400	48,700	
<b>Total Information Technology</b>	<b>14,964</b>	<b>39,800</b>	<b>53,300</b>	<b>72,100</b>	<b>81.16%</b>
<b><u>Police Administration - 210</u></b>					
Personnel	277,965	295,875	292,239	317,957	
Supplies	8,727	11,240	11,240	11,240	
Contracted Services	92,238	83,650	80,598	81,239	
Repair & Maintenance	4,691	5,250	7,250	7,250	
Capital Outlay	-	-	-	-	
<b>Total Public Safety Administration</b>	<b>383,622</b>	<b>396,015</b>	<b>391,327</b>	<b>417,686</b>	<b>5.47%</b>

<b>FUNDS</b>	<b>FY 13 ACTUAL</b>	<b>FY 14 BUDGET</b>	<b>FY 14 REEST.</b>	<b>FY 15 BUDGET</b>	<b>Inc/Dec over FY14 Budget</b>
<u>Police Operations - 212</u>					
Personnel	487,165	527,224	425,990	542,194	
Supplies	36,881	44,500	33,100	41,000	
Contracted Services	11,662	13,750	11,250	13,750	
Repair & Maintenance	17,958	18,550	15,700	15,700	
Capital Outlay	17,175	10,750	-	10,750	
<b>Total Police Operations</b>	<b>570,840</b>	<b>614,774</b>	<b>486,040</b>	<b>623,394</b>	<b>1.40%</b>
<u>Animal Control - 220</u>					
Contracted Services	11,200	11,200	11,200	11,200	
<b>Total Animal Control</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>0.00%</b>
<u>Community Devel. Administration - 410</u>					
Personnel	93,581	97,381	97,142	117,917	
Supplies	573	800	1,054	1,100	
Contracted Services	56,875	52,900	48,454	71,800	
<b>Total Development Administration</b>	<b>151,028</b>	<b>151,081</b>	<b>146,650</b>	<b>190,817</b>	<b>26.30%</b>
<u>Community Devel. Inspections - 412</u>					
Supplies	92	150	-	150	
Contracted Services	91,115	96,000	144,000	116,100	
Repair & Maintenance	-	-	-	-	
Capital Outlay	-	-	-	-	
<b>Total Development Inspections</b>	<b>91,207</b>	<b>96,150</b>	<b>144,000</b>	<b>116,250</b>	<b>20.90%</b>
<u>Street Maint. Administration - 510</u>					
Personnel	120,466	122,026	121,008	131,987	
Supplies	5,215	6,200	5,800	6,200	
Contracted Services	18,440	17,410	17,684	18,582	
Repair & Maintenance	2,393	3,600	2,900	2,900	
Capital Outlay	230	600	600	600	
<b>Total Public Works Administration</b>	<b>146,744</b>	<b>149,836</b>	<b>147,992</b>	<b>160,269</b>	<b>6.96%</b>
<u>Street Maintenance - 520</u>					
Personnel	103,548	151,209	148,972	154,215	
Supplies	32,618	38,200	37,700	38,200	
Contracted Services	34,338	46,725	42,800	46,725	
Repair & Maintenance	34,697	31,500	28,000	35,500	
Debt Service	-	-	-	-	
Capital Outlay	-	-	-	4,800	
<b>Total Street Maintenance</b>	<b>205,201</b>	<b>267,634</b>	<b>257,472</b>	<b>279,440</b>	<b>4.41%</b>
<u>Transfers to Other Funds - 710</u>					
Transfers out	10,000	-	-	-	
Transfer to Equip. Repl. Fund	70,000	20,000	20,000	20,000	
<b>Total Transfers Out</b>	<b>80,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,377,273</b>	<b>2,515,417</b>	<b>2,397,090</b>	<b>2,683,135</b>	<b>6.67%</b>
<b>REVENUES OVER/ (UNDER) EXPENDITURES</b>	<b>248,504</b>	<b>(14,918)</b>	<b>129,344</b>	<b>(102,693)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>1,116,794</b>	<b>1,365,298</b>	<b>1,365,298</b>	<b>1,494,642</b>	
<b>ENDING FUND BALANCE</b>	<b>1,365,298</b>	<b>1,350,380</b>	<b>1,494,642</b>	<b>1,391,949</b>	



**TOWN OF ARGYLE  
2014-2015 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.
- ❖ Encourage business growth and development by assisting 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.
- ❖ Maintain community's rural feel.
- ❖ Promote citizen participation and involvement.

**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Administrative Services**

**DIVISION: Mayor & Council**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Town Council & Retreat Meetings Attended	20	26	20
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 97	\$ 32	\$ 32
Supplies	30,205	35,400	40,500
Contractual Services	-	-	-
Transfers	5,000	5,000	5,000
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 35,302</b>	<b>\$ 40,432</b>	<b>\$ 45,532</b>

MAJOR BUDGET CHANGES:



**TOWN OF ARGYLE  
2014-2015 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, Board of Zoning Adjustment, Argyle Economic Development Corporation, Keep Argyle Beautiful and the Chamber of Commerce. 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 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.

## MAJOR DEPARTMENT GOALS

### **Town Manager:**

- ❖ Implement the Town Council's priorities for FY 2014 – 2015.
- ❖ Ensure the delivery of quality services to citizens through effective management and efficient administration in accordance with the Town's Core Values.
- ❖ Enhance community relations by responding to citizens' requests or calls for service.
- ❖ 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.

## MAJOR DEPARTMENT OBJECTIVES

### **Town Manager:**

- ❖ Implement policies established by Town Council within designated timeframe.
- ❖ Facilitate a positive customer service attitude 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.

**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Administrative Services**

**DIVISION: Administration**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
<b>Town Manager:</b>			
Town Council meetings/Work sessions	20	26	20
Town Manager Staff Meetings	45	45	30
Council/Staff Retreat Coordination	1	1	1
Citizen calls/Emails/Visits	4,500	4,700	4,700
Community meetings attended	12	12	12
<b>Town Secretary:</b>			
Town Council meetings/Work sessions	20	26	20
Other Meetings - P&Z, EDC, ZBOA, etc.	32	39	25
Town elections	1	1	1
Proclamations, Ordinances, Resolutions	53	59	60
Number of Open Records Requests processed	50	50	50
Applications/Resumes processed	unknown	unknown	100
Town Hall Facilities Rentals	8	8	8
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
<b>Town Manager and Town Secretary:</b>			
Percent of Ordinances codified	0%	0%	100%
Percent of TC Minutes completed in 14 days	90%	90%	100%
Percent of Open Records Request & Response within 10 days	100%	100%	100%
Percent of citizen inquires addressed in 24 hours		100%	100%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 235,319	\$ 260,876	\$ 303,413
Supplies	13,943	20,000	14,100
Contractual Services	174,638	176,300	182,730
Maintenance	8,981	11,200	8,000
Capital Outlay	-	-	-
Total Expenditures	\$ 432,881	\$ 468,376	\$ 508,243

**MAJOR BUDGET CHANGES:**

\*Town Manager and Town Secretary position blended for 10 months of the year.



**TOWN OF ARGYLE  
2014-2015 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.

**MAJOR DEPARTMENT OBJECTIVES**

- ❖ Complete annual financial statements by March 31st of each year.
- ❖ Enhance the Town's audited financial statements with a Statistical Section.
- ❖ 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.
- ❖ Create a Popular Annual Financial Report (PAFR) for quick access by citizens, businesses, and any persons seeking basic financial information about Argyle.

**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Administrative Services**

**DIVISION: Finance**

<b>MAJOR DEPARTMENT GOALS</b>
<ul style="list-style-type: none"> <li>❖ 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.</li> <li>❖ Ensure the Town’s financial accountability and responsible use of resources.</li> <li>❖ 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.</li> <li>❖ Continue to strengthen internal control procedures by maintaining and updating formal financial management policies.</li> <li>❖ 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.</li> <li>❖ 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.</li> </ul>

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Accounts payable checks & EFTs processed	2,315	2,236	2,300
Payroll checks & payroll taxes processed	632	658	684
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Percent of Strategic Plan Objectives Completed	90%	100%	100%
Percent of Mgmt Reports Completed Timely	100%	100%	100%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 93,506	\$ 98,960	\$ 106,938
Supplies	-	-	-
Contractual Services	9,889	14,300	14,300
Maintenance			
Total Expenditures	\$ 103,395	\$ 113,260	\$ 121,238

MAJOR BUDGET CHANGES:



**TOWN OF ARGYLE  
2014 -2015 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 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.

**MAJOR DEPARTMENT GOALS**

- ❖ Maintain Court of Non-Record 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.
- ❖ Work towards level III Court Certification through the Texas Municipal Court Education Center
- ❖ Work towards becoming a Best Management Practices Court

**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 (phase I 2015)
- ❖ 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.
- ❖ Update and add required forms as laws, policies and procedures change.
- ❖ Continue to visit area courts to network on trends that are working to clear more cases.

**TOWN OF ARGYLE  
2014 -2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Municipal Court**

**DIVISION: Court**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
<b>NEW CASES</b>			
New Cases Filed	2,885	1,316	2,630
New Warrants Issued	724	379	258
Total Cases Pending End of the Year	29,930	30,814	31,414
<b>CASES CLEARED</b>			
Cases Cleared	2,732	1,067	3,013
Warrants Cleared	422	364	376
Cases Appealed to Denton County	58	35	26
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Percent of Current Cases Cleared before going to Warrant Status at 30 day mark	9%	8%	11%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 118,320	\$ 94,042	\$ 90,466
Supplies	1,043	900	900
Contracted Services	31,526	22,100	25,600
Repair & Maintenance			
Total Expenditures	\$ 150,889	\$ 117,042	\$ 116,966

MAJOR BUDGET CHANGES:



**TOWN OF ARGYLE  
2014-2015 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. Manages and maintains Town Website and Electronic Newsletter.

**MAJOR DEPARTMENT GOALS**

- ❖ Respond to all routine calls for service within 24 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.

**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  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Information Technology**

**DIVISION: Administration**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Total Priority Calls for Service	16	12	16
Total Normal Calls for Service	125	180	180
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Priority Calls for Service @ 100% of Goal	100%	100%	100%
Normal Calls for Service @ 100% of Goal	90%	90%	90%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Supplies	51	350	550
Contractual Services	1,988	5,900	7,400
Maintenance	4,382	8,650	15,450
Capital Outlay	8,542	38,400	48,700
Total Expenditures	\$ 14,964	\$ 53,300	\$ 72,100

**MAJOR BUDGET CHANGES:**

- New server for PD, Email, Financials, Administrative Support
- Provisioned as a maintenance only organization. No expansion or new technology programs.



**TOWN OF ARGYLE  
2014-2015 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.
- ❖ Monitor and participate in the Denton County Shared Governance Program.

## MAJOR DEPARTMENT OBJECTIVES

- ❖ Increase community awareness of crime trends and prevention techniques by newsletters, 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.

**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Public Safety**

**DIVISION: Police**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL*</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Total Part I major crimes reported	48	28	36
Calls for Service	4,742	14,350	15,000
Patrol Miles Driven	115,000	101,177	115,000
Traffic Accidents	54	55	60
Arrests	178	84	90
Traffic Contacts	2032	1,924	2000
Animal Control Calls	360	201	250
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL*</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Mandatory TCLEOSE training requirements	100%	100%	100%
Percent of responses within 24 hours	100%	100%	100%
Police Response Time (minutes)	7.35	7.34	<8.00 P1 and P2
Percent of Citizen Complaints Responded to Within 24 Hours	100%	100%	100%
Percent of animal complaints handled within 24 hours	100%	100%	100%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL*</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
<b>Police Administration</b>			
Personnel	277,965	292,239	317,957
Supplies	8,727	11,240	11,240
Contracted Services	92,238	80,598	81,239
Repair & Maintenance	4,691	7,250	7,250
Capital Outlay			
Total Police Administration	383,622	391,237	417,686
<b>Police Operations</b>			
Personnel	\$ 487,165	\$ 425,990	\$ 542,194
Supplies	36,881	33,100	41,000
Contracted Services	11,662	11,250	13,750
Repair & Maintenance	17,958	15,700	15,700
Capital Outlay	17,175	-	10,750
Total Police Operations	\$ 570,840	\$ 486,040	\$ 623,394

\*\*switch over to OSSI Sungard and real time tracking for officer activity/calls/reports



**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Community Development**

**DIVISION: Administration**

**DEPARTMENT DESCRIPTION**

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. The department also administers the building permit and code compliance activities within the Town.

**MAJOR DEPARTMENT GOALS**

- ❖ Provide professional guidance to Town Council, Planning and Zoning Commission (P&Z), Zoning Board of Adjustment (ZBA) 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.

**MAJOR DEPARTMENT OBJECTIVES**

- ❖ 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 form-based Comprehensive Plan.
- ❖ Work to create more efficient and effective development review process.
- ❖ Create development and permitting documents to yield complete development resource guide.

**TOWN OF ARGYLE**

**2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Community Development**

**DIVISION: Administration**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 PROPOSED</b>
Number of Zoning Cases	2	9	5
Number of SUP Applications	5	1	2
Number of Site Plan Applications	7	9	4
Number of Platting Cases (final/preliminary)	10	15	16
ZBA Cases	2	0	1
Permits - Single Family - New	45	53	50
Permits - Single Family - Other	192	226	200
Permits - Commercial - New	7	13	10
Permits - Commercial - Other	81	52	55
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 PROPOSED</b>
Number of customer service calls/e-mails	2200	2250	2250
Number of customer service meetings	170	175	180
Number of Ordinance modifications/updates	5	7	6
Number of Board/Commission meetings	23	29	28
Number of Council/Board/Commission workshops	5	7	6
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 93,581	\$ 97,142	\$ 117,917
Supplies	573	1,054	1,100
Contractual Services	56,875	48,454	71,800
Maintenance			
<b>Total Expenditures</b>	<b>\$ 151,082</b>	<b>\$ 146,650</b>	<b>\$ 190,817</b>

**MAJOR BUDGET CHANGES:**

- Fund Zoning Ordinance updates to reflect form-based guidelines
- Fund Planning Intern Position
- Fund GIS Start-up costs



**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Development

**DIVISION:** Inspection

**DEPARTMENT DESCRIPTION**

The Inspection Division is responsible for review and enforcement of all Town Codes relating to signage, property maintenance (weeds, trash, storage, etc.), construction inspection of public infrastructure, and drainage.

**MAJOR DEPARTMENT GOALS**

- ❖ 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.

**MAJOR DEPARTMENT OBJECTIVES**

- ❖ Conduct routine Town-wide patrols to locate and identify code violations.
- ❖ Assist Town Engineer on drainage and infrastructure construction and maintenance inspections.
- ❖ Respond to and investigate code complaints or calls for service.
- ❖ Conduct all dig test requests.
- ❖ Conduct driveway/approach, right-of-way, and drainage/grading permit inspections.

**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**MAJOR FUNCTION: Community Development**

**DIVISION: Inspection**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Warnings/letters issued for tall grass, etc.	70	48	50
Illegal sign installation notices issued	341	295	300
Number of citations issued	3	2	3
Calls/contacts with citizens	1,664	1,723	1,800
Sewer line locates	137	623	675
Drainage/driveway/R.O.W. permits	146	219	260
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Citations resolved	100%	100%	100%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	-	-	-
Supplies	92		150
Contractual Services	91,115	144,000	116,100
Maintenance	-	-	-
<b>Total Expenditures</b>	<b>91,207</b>	<b>144,000</b>	<b>116,250</b>

MAJOR BUDGET CHANGES:



**TOWN OF ARGYLE  
2014-2015 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, code enforcement, 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**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Scheduled educational training sessions with staff	3	5	5
Schedule staff to attend outside training sessions	31	26	30
Customer (Citizen) service requests	3,314	3,441	3,450
Review and inspect capital improvement projects	5	6	5
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Paving, Utility, Driveway and Drainage Permits reviewed and inspections conducted	146	219	260
Customer service requests completed	98%	98%	98%
On-Site Sewage Facility permits reviewed	13	13	15
On-Site Sewage Facility Inspections conducted	11	4	15
On-Site Sewage Facility complaints investigated	0	1	1
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 120,466	\$ 121,008	\$ 131,987
Supplies	5,215	5,800	6,200
Contractual Services	18,440	17,684	18,582
Maintenance	2,393	2,900	2,900
Capital Outlay	230	600	600
Total Expenditures	\$ 146,744	\$ 147,992	\$ 160,269

MAJOR BUDGET CHANGES:



**TOWN OF ARGYLE  
2014-2015 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 insure compliance with minimum (Town of Argyle) street standards.
- ❖ Ensure that utility cuts are repaired within 7 working days.
- ❖ Implement 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 37,000 linear feet of street.
- ❖ Clean 2,000 linear feet of drainage channels and road ditches annually.

**MAJOR FUNCTION: Streets**

**DIVISION: Street Maintenance**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Number of special events	3	3	4
Miles of paved streets maintained	39	41	42
Lane miles to be maintained	78	82	84
Tons of hot-mix asphalt used for major street repairs	164	4,469	220
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Percent of potholes repaired (48 hours)	90%	95%	95%
Damaged or missing street signs repaired/replaced (48 hours)	90%	97%	97%
Annual right-of-way mowing cycles	8	8	8
Miles of streets crack-sealed	18	22.1	18
Square yards of overlay completed	762	19,862	1,025
Linear feet of drainage cleaned	2,115	1,250	1,000
Culverts, curb and gutter maintenance	166	156	150
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 103,548	\$ 148,972	\$ 154,215
Supplies	11,591	12,500	13,000
Contractual Services	34,338	42,800	46,725
Maintenance	34,697	28,000	35,500
Capital Outlay	-	-	-
Total Street Maintenance Expenditures	\$ 205,201	\$ 257,472	\$ 279,440
Total Street Maintenance Administration (previous pg.)	\$ 146,744	\$ 147,998	\$ 160,269
<b>Total Street Maintenance Expenditures</b>	<b>\$ 351,945</b>	<b>\$ 405,470</b>	<b>\$ 439,709</b>

MAJOR BUDGET CHANGES:



# **SPECIAL REVENUE FUNDS**

**FY15 ADOPTED BUDGET**

<u>FUNDS</u>	<u>FY 13 ACTUAL</u>	<u>FY 14 BUDGET</u>	<u>FY 14 REEST.</u>	<u>FY 15 BUDGET</u>	<u>Inc/Dec over FY14 Budget</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
<b>ECONOMIC DEVELOPMENT FUND - 210</b>					
REVENUES	164,483	150,000	163,400	162,900	8.60%
EXPENDITURES	88,674	291,600	183,900	206,340	-29.24%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>75,809</u>	<u>(141,600)</u>	<u>(20,500)</u>	<u>(43,440)</u>	
<b>CRIME CONTROL &amp; PREVENTION FUND - 220</b>					
REVENUES	79,201	73,800	82,600	82,200	11.38%
EXPENDITURES	41,375	83,635	50,564	147,562	76.44%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>37,826</u>	<u>(9,835)</u>	<u>32,036</u>	<u>(65,362)</u>	
<b>STREET MAINTENANCE SALES TAX FUND - 230</b>					
REVENUES	83,646	73,000	83,200	80,200	9.86%
EXPENDITURES	81,000	237,000	138,947	244,950	3.35%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>2,646</u>	<u>(164,000)</u>	<u>(55,747)</u>	<u>(164,750)</u>	
<b>COURT TECHNOLOGY FUND - 240</b>					
REVENUES	9,838	10,550	4,575	4,550	-56.87%
EXPENDITURES	5,247	10,700	6,300	6,400	-40.19%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>4,590</u>	<u>(150)</u>	<u>(1,725)</u>	<u>(1,850)</u>	
<b>COURT SECURITY FUND - 241</b>					
REVENUES	7,477	8,750	3,455	3,430	-60.80%
EXPENDITURES	13,145	4,450	650	1,000	-77.53%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(5,667)</u>	<u>4,300</u>	<u>2,805</u>	<u>2,430</u>	
<b>KEEP ARGYLE BEAUTIFUL FUND - 250</b>					
REVENUES	13,564	5,200	5,303	5,202	0.04%
EXPENDITURES	5,805	12,000	744	12,000	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>7,759</u>	<u>(6,800)</u>	<u>4,559</u>	<u>(6,798)</u>	
<b>PARKLAND DEDICATION FUND - 255</b>					
REVENUES	22,836	25,959	25,936	24,647	-5.05%
EXPENDITURES	-	125,000	10,000	125,000	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>22,836</u>	<u>(99,041)</u>	<u>15,936</u>	<u>(100,353)</u>	
<b>TREE REFORESTATION - 256</b>					
REVENUES	105	25	35	35	40.00%
EXPENDITURES		4,000		4,000	0.00%

<b>FUNDS</b>	<b>FY 13 ACTUAL</b>	<b>FY 14 BUDGET</b>	<b>FY 14 REEST.</b>	<b>FY 15 BUDGET</b>	<b>Inc/Dec over FY14 Budget</b>
REVENUES OVER/ (UNDER) EXPENDITURES	105	(3,975)	35	(3,965)	
<b>LEOSE TRAINING FUND - 260</b>					
REVENUES	115	25	1,200	1,225	4799.76%
EXPENDITURES	-	2,000	624	2,000	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	115	(1,975)	576	(775)	
<b>POLICE DONATIONS FUND - 265</b>					
REVENUES	7,637	4,000	4,249	4,228	5.70%
EXPENDITURES	4,254	7,000	4,500	6,500	-7.14%
REVENUES OVER/ (UNDER) EXPENDITURES	3,383	(3,000)	(251)	(2,272)	
<b>SENIOR CITIZEN ORGANIZATION - 270</b>					
REVENUES	1,525	1,210	1,442	1,210	
EXPENDITURES	939	1,200	1,000	1,200	
REVENUES OVER/ (UNDER) EXPENDITURES	586	10	442	10	



**TOWN OF ARGYLE  
2014-2015 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. 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 2014 - 2015 GOALS**

1. Complete “Form Based Code” ordinance revisions consistent with the Comprehensive Plan for commercial areas.
2. Identify major transportation corridor enhancement opportunities.
3. Continue to explore commercial and retail opportunities as markets emerge.
4. Utilize technology to convey EDC message and continue marketing Argyle.
5. Craft custom programs to encourage development consistent with the Comprehensive Plan.
6. Consider assembling and/or collaborating on key pieces of property necessary to support Old Town re-development goals.
7. Review Economic Development elements of the Master Thoroughfare Plan and recommend updates to Council.



**TOWN OF ARGYLE  
2014-2015 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.



**TOWN OF ARGYLE  
2014-2015 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 held a renewal election on May 12, 2007, whereby the voters approved the renewal of the street maintenance local sales and use tax for an additional four (4) years. The Town held a second renewal election in May, 2011 in which the voters approved the street maintenance local sales and use tax for an additional four (4) years.

**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  
2014-2015 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  
2014-2015 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 daily operations and the building which houses where night Court is held.



**TOWN OF ARGYLE  
2014-2015 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  
FY15 ADOPTED BUDGET**

<u>FUNDS</u>	<u>FY 13</u>	<u>FY 14 BUDGET</u>	<u>FY 14 REEST.</u>	<u>FY 15</u>	<u>Inc/Dec over</u>
<u>CAPITAL PROJECTS FUNDS</u>	<u>ACTUAL</u>			<u>BUDGET</u>	<u>FY14 Budget</u>
<b>CAPITAL IMPROVEMENTS FUND - 310</b>					
REVENUES	25,880	2,900	21,054	2,400	-17.24%
EXPENDITURES	274,952	882,537	841,537	91,000	-89.69%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(249,072)</u>	<u>(879,637)</u>	<u>(820,483)</u>	<u>(88,600)</u>	
<b>ROADWAY IMPACT FEES FUND - 320</b>					
REVENUES	113,617	128,515	204,226	109,012	-15.18%
EXPENDITURES		60,000	10,000	60,000	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>113,617</u>	<u>68,515</u>	<u>194,226</u>	<u>49,012</u>	
<b>EQUIPMENT REPLACEMENT FUND - 330</b>					
REVENUES	70,385	10,050	24,300	20,450	103.48%
EXPENDITURES	26,984	48,500	39,809	33,990	-29.92%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>43,401</u>	<u>(38,450)</u>	<u>(15,509)</u>	<u>(13,540)</u>	



**TOWN OF ARGYLE  
2014-2015 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.

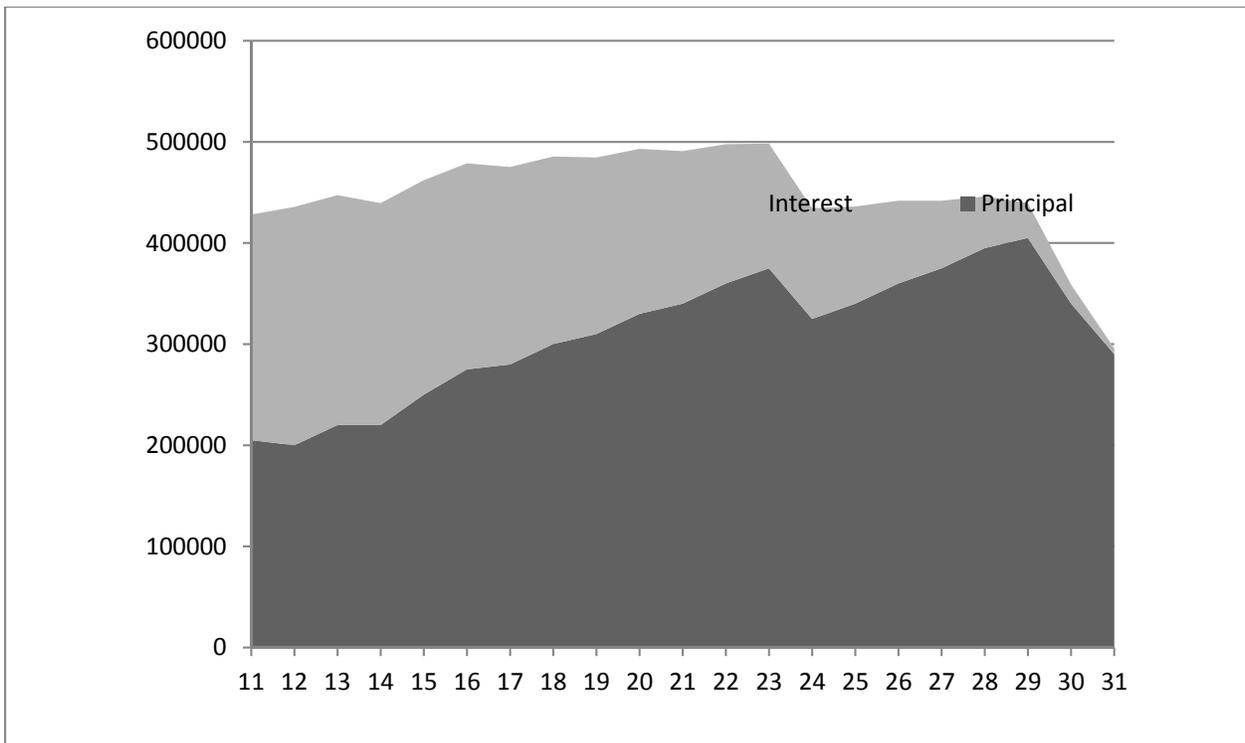
**MAJOR DEPARTMENT GOALS**

To complete an update of the CIP and land use assumptions and consider revisions to current impact fee charges.



# DEBT SERVICE FUND

## FY15 ADOPTED BUDGET



<u>FUNDS</u>	<u>FY 13 ACTUAL</u>	<u>FY 14 BUDGET</u>	<u>FY 14 REEST.</u>	<u>FY 15 BUDGET</u>	<u>Inc/Dec over FY14 Budget</u>
<b><u>DEBT SERVICE FUND - 410</u></b>					
REVENUES	429,920	429,550	429,550	460,619	7.23%
EXPENDITURES	448,245	440,596	440,596	463,160	5.12%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(18,325)</u>	<u>(11,046)</u>	<u>(11,046)</u>	<u>(2,541)</u>	



**TOWN OF ARGYLE  
2014-2015 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 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 2013 tax year (FY2014 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, .07805, or 20% is dedicated to retirement of FY2014 debt service obligations. This rate is unchanged from the 2012 tax year.
- ❖ The Town's total 2013 net taxable value of \$421,004,348 will result in \$328,594 in debt service revenue, with an additional transfer of \$72,000 from the Street Maintenance Sales Tax Fund and \$26,957 transfer from CIP representing FY11 Street Repair bond proceeds.



# **PROPRIETARY FUNDS**

**FY15 ADOPTED BUDGET**

<u>FUNDS</u>	<u>FY 13</u>	<u>FY 14 BUDGET</u>	<u>FY 14 REEST.</u>	<u>FY 15</u>	<u>Inc/Dec over</u>
<u>UTILITY FUNDS</u>	<u>ACTUAL</u>			<u>BUDGET</u>	<u>FY14 Budget</u>
<b>WASTEWATER UTILITY OPERATING FUND - 710</b>					
<b>REVENUES</b>					
Sewer System Revenue	285,684	325,500	328,900	350,000	
Sewer System Tap Fees	12,000	13,500	18,000	15,000	
Miscellaneous Income	20,662	2,000	6,478	13,115	
Transfers in WW Development Fund	82,627	73,813	73,813	123,333	
<b>TOTAL REVENUES</b>	<b>400,972</b>	<b>414,813</b>	<b>427,192</b>	<b>501,448</b>	20.89%
<b>EXPENDITURES</b>					
Personnel	82,924	138,368	106,646	141,163	
Supplies	4,228	6,300	5,300	6,300	
Contracted Services	109,429	160,844	194,561	231,336	
Repair & Maintenance	12,966	26,000	15,500	29,000	
Debt Service	77,488	157,796	157,796	160,589	
Capital Outlay	274	4,200	4,000	750	
Transfers	-	-	-	-	
Amortized Expenses	83,394	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>370,703</b>	<b>493,507</b>	<b>483,803</b>	<b>569,139</b>	15.33%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>30,270</u>	<u>(78,694)</u>	<u>(56,611)</u>	<u>(67,691)</u>	
<b>WASTEWATER CAPITAL PROJECTS FUND - 720</b>					
REVENUES	4,217	12,000	202,300	11,000	-8.33%
EXPENDITURES	26,525	71,525	56,525	106,045	48.26%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>(22,308)</u>	<u>(59,525)</u>	<u>145,775</u>	<u>(95,045)</u>	
<b>WASTEWATER IMPACT FEE FUND - 730</b>					
REVENUES	88,260	56,518	28,756	91,420	61.75%
EXPENDITURES	57,627	38,813	46,113	38,813	0.00%
REVENUES OVER/ (UNDER) EXPENDITURES	<u>30,633</u>	<u>17,705</u>	<u>(17,357)</u>	<u>52,607</u>	



**TOWN OF ARGYLE  
2014-2015 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 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 connected on March 2013 and is contributing flows.

**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 22,440 linear feet annually.
- ❖ Perform preventative maintenance on sewer manholes to ensure structural integrity.
- ❖ Perform preventative maintenance on Lift Stations to ensure proper operation.
- ❖ Completed the Trinity River Authority wastewater collection system on December, 2012.
- ❖ Complete S-1 sewer line by the end FY 2015.

**MAJOR FUNCTION: Public Works**

**DIVISION: Wastewater**

<b>WORKLOAD MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Lift Stations visual inspections	249	274	280
Lift Stations pump maintenance	6	6	8
Lift Stations grounds maintenance	6	6	6
Sanitary Sewer line maintenance/cleaning/jetting	7.4 miles	7.8 miles	6
Sanitary Sewer manhole maintenance	216	275	240
Sanitary Sewer Line smoke testing	-	-	16,000 LF
<b>PRODUCTIVITY MEASURES</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Percent of maintenance schedules completed	100%	100%	100%
Percent of operations schedules completed	100%	100%	100%
<b>EXPENDITURES SUMMARY</b>	<b>2012-2013 ACTUAL</b>	<b>2013-2014 REESTIMATE</b>	<b>2014-2015 PROPOSED</b>
Personnel	\$ 82,924	\$ 106,646	\$ 141,163
Supplies	4,228	5,300	6,300
Contractual Services	109,429	194,561	231,336
Maintenance	12,966	15,500	29,000
Debt Service Principal & Interest Expense	77,488	157,796	160,589
Capital Outlay	274	4,000	750
Transfers Out Debt Service Fund	-	-	-
Depreciation Expense	83,394	-	-
			-
<b>Total Expenditures</b>	<b>\$ 370,703</b>	<b>\$ 483,803</b>	<b>\$ 569,139</b>

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



**TOWN OF ARGYLE  
2014-2015 PROGRAM OF SERVICES**

**WASTEWATER IMPACT FEE FUND**

**DEPARTMENT DESCRIPTION**

Pursuant to the provisions of Chapter 395 of the Texas Local Government Code, the Town of Argyle imposed wastewater impact fees within the corporate limits and the extraterritorial jurisdiction (ETJ) 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 wastewater 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 on 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**

To complete an update of the CIP and land use assumptions and consider revisions to current impact fee charges.

**Town of Argyle**  
**Summary of Full Time Equivalent Positions**

	FY2013 ACTUAL	FY2014 BUDGET	FY2014 RE-ESTIMATE	FY2015 ADOPTED
<b>GENERAL FUND</b>				
<b>Administrative Services</b>				
Town Manager	1.00	1.00	1.00	1.00
Town Secretary	1.00	1.00	1.00	1.00
Permit Clerk/Administrative Secretary I	1.00	1.00	1.00	1.00
Permit Clerk/Administrative Secretary II	0.30	0.30	0.30	0.00
Administrative Intern	0.00	0.00	0.00	0.50
<b>Financial Services</b>				
Finance Director	1.00	1.00	1.00	1.00
<b>Municipal Court</b>				
Court Administrator	1.00	1.00	1.00	1.00
Permit Clerk/Administrative Secretary II	0.70	0.70	0.70	0.00
<b>Information Technology</b>				
IT Intern	0.00	0.00	0.00	0.00
<b>Police Administration</b>				
Police Chief	1.00	1.00	1.00	1.00
Police Captain	1.00	1.00	1.00	1.00
Administrative Secretary I	1.00	1.00	1.00	1.00
<b>Police</b>				
Police Sergeant	2.00	2.00	2.00	2.00
Patrol Officers	5.00	5.00	5.00	5.00
<b>Community Development</b>				
Director of Community Development	1.00	1.00	1.00	1.00
Administrative Intern	0.00	0.00	0.00	0.50
<b>Street Maintenance Administration</b>				
Public Works Director	0.60	0.60	0.60	0.60
Code Enforcement Officer/Construction Inspector	1.00	1.00	1.00	1.00
Building Maint/Street & WW Maintenance	0.67	0.00	0.00	0.00
<b>Street Maintenance</b>				
Street & Wastewater Equipment Operator	1.00	1.00	1.00	1.00
Street & Wastewater Maintenance Worker	1.00	1.00	1.00	1.00
Street & Wastewater Maintenance Worker	1.00	1.00	1.00	1.00
<b>Total (General Fund)</b>	<b>22.27</b>	<b>21.60</b>	<b>21.60</b>	<b>21.60</b>
<b>WASTEWATER FUND</b>				
Public Works Director	0.40	0.40	0.40	0.40
Street & Wastewater Maintenance Worker	1.00	1.00	1.00	1.00
Street & Wastewater Maintenance Worker	0.00	1.00	1.00	1.00
Building Maint/Street & WW Maintenance	0.33	0.00	0.00	0.00
<b>Total (Wastewater Fund)</b>	<b>1.73</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>Total All Funds</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>