



Town of Argyle

Adopted Annual Operating Budget

For Fiscal Year 2020

Town Council

Donald Moser, Mayor

Cynthia Hermann, Mayor Pro Tem

Alex Vukasin

Ronald Schmidt

Jon Donahue

Marla Hawkesworth

Kristi Gilbert, Town Manager

Kim Collins, Director of Finance

TOWN OF ARGYLE, TEXAS
Adopted Annual Operating Budget
For Fiscal Year 2019 - 2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$199,317 which is an 7.44% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$94,329.

Town Council Record Vote

The members of the governing body voted on the adoption of the budget on September 24, 2019. A record vote was taken with the following results:

FOR: Alex Vukasin, Ronald Schmidt, Jon Donahue, Cynthia Hermann, Marla Hawkesworth

AGAINST: None

PRESENT and not voting: None

ABSENT: None

The members of the governing body voted on the adoption of the tax rate on September 24, 2019.

FOR: Alex Vukasin, Ronald Schmidt, Jon Donahue, Cynthia Hermann, Marla Hawkesworth

AGAINST: None

PRESENT and not voting: None

ABSENT: None

TAX RATE	ADOPTED FY19-20	ADOPTED FY18-19
Property Tax Rate	0.397500	0.397500
Effective Tax Rate	0.370486	0.374728
Effective M&O Tax Rate	0.279718	0.282922
Rollback Tax Rate	0.397500	0.402942
Debt Rate	0.095405	0.097387

The total amount of municipal debt obligation secured by property taxes for the Town of Argyle is \$6,586,000.

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

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

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

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

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

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

TOWN OF ARGYLE
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 Fiscal Year 2019 - 2020

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

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

OUTSTANDING GOVERNMENT WIDE DEBT ISSUE DETAIL

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

TOWN OF ARGYLE
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 Fiscal Year 2019 - 2020

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

OUTSTANDING WW DEBT DETAIL

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