

Town of Northlake 2019-2020 Budget

Leveraging Growth to Benefit All Residents





Prepared By

Drew Corn, Town Administrator
John Zagurski, Finance Director
Christopher Byrd, Town Intern



**Adopted Budget
Fiscal Year 2020
Starting October 1, 2019**

This budget will raise more total property taxes more than last year's budget by \$692,698 or 37.5%, and of that amount \$384,625 is a revenue increase from new property added to the tax roll this year.

Town Council

David Rettig, Mayor

Brian G. Montini, Mayor Pro Tem

Rena Hardeman

Jimmy Lambert

Roger Sessions

Danny Simpson

Record Vote

Non-Voting Unless Tie

Voted to Approve

Tax Year

	2018	2019
Adopted Tax Rate*	\$0.295000	\$0.295000
Effective Tax Rate*	\$0.296106	\$0.262660
Effective M&O Rate*	\$0.172630	\$0.144040
Rollback Rate*	\$0.326631	\$0.295000
Debt Rate*	\$0.140191	\$0.139437
Debt Obligation	\$1,331,034	\$1,335,313

*per \$100 of Assessed Valuation

Key Officials

Town Council



Mayor
David Rettig



Mayor Pro Tem
Brian Montini
Place 3



Council Member
Rena Harderman
Place 1



Council Member
Jimmy Lambert
Place 2



Council Member
Roger Sessions
Place 4



Council Member
Danny Simpson
Place 5

Appointed Officials

Town Administrator	Drew Corn
Town Secretary	Shirley Rogers
Municipal Judge	Honorable Thomas Hobbs

Management Team

Court Administrator	LeAnn Oliver
Development Services Director	Nathan Reddin
Finance Director	John Zagurski
Police Chief	Robert Crawford
Public Works Director	Eric Tamayo



August 1, 2019

Honorable Mayor and Town Councilors
Town of Northlake, Texas

The Town of Northlake budget for the fiscal year 2019/2020 provides funding for the increasing volume and complexity of municipal operations caused by the unprecedented growth in Northlake and the surrounding region. Northlake continues to balance the desires of current residents to preserve rural areas but accommodate and leverage residential and commercial growth. As new residents and new businesses relocate to Northlake, expectations of high-quality Town services accompany them. The new homes, stores, offices and warehouses added to the Town's property tax rolls will provide resources to fund Town services such as police and public works, construct and expand water and sewer systems, and improve the Town's road system. This budget delivers personnel and infrastructure on time using verifiable resources.

Northlake straddles Interstate Highway 35W with State Highway 114 intersecting at the southern Town limit. The Town's location lends itself to distribution intensive businesses. Stanley Black & Decker and Schluter Systems have expanded operations in Northlake with 1.2 million and 500,555 square foot buildings, respectively. These two major highways also bring a significant number of commuters and travelers through Northlake creating an environment conducive for restaurants and hotels. Texas Roadhouse, Cracker Barrel and Braum's have expressed interest in Northlake; and La Quinta, Staybridge Suites, Tru by Hilton and Best Western Plus are each in various stages of development in Northlake. The increased traffic congestion caused by development in the region frustrates existing residents; but by bringing these businesses to Northlake, the Town collects sales and hotel occupancy taxes to fund services for both old and new residents.

The North Texas Commission projects that our region grows by one person every five minutes. This influx of newcomers has created an increased demand for quality housing. In basic economic terms, increased demand in a housing market with limited supply increases housing prices. With the increase in housing market values, new homes and buildings have increased property values in Northlake. Certified residential property values have increased 38% with over three-fourths of this increase deriving from new construction. The average market value of residences has increased by 8% from last year, but the overall property tax bill increase for Northlake residents will be less than 4% due to Northlake's 5% homestead exemption, the \$0.07 decrease of the local school district tax rate, and the \$0.01 decrease of the Denton County tax rate.

Court Fines revenue remains flat at \$500,000 for FY 2020 as the Northlake Police Department continues to focus on neighborhood patrols. General sales tax revenue projections will increase over last year's amount from \$720,000 to \$750,000 annually. Retail and restaurant sales have continued to increase with the addition of new businesses. Development Fees revenue associated with the review and inspection of developer-built public infrastructure is expected to be surpassed by Building Permits revenue which involves the review and inspection of building construction. The FY 2019 Revised Development Fees revenue projection is \$1,217,750, which is slightly less than the FY 2020 Building Permits revenue of \$1,400,000. The Town's utility system operations are experiencing substantial annual cost increases from wholesale providers. However, the growing customer base has allowed the Town to keep residential retail rates from increasing correspondingly. Northlake maintains some of the lowest water rates in the region.

Property values are estimated to increase from a market value of \$781,484,615 in 2018 to \$1,112,871,010 in 2019. After exemptions, losses and caps, the taxable value is projected to increase from \$625,771,541 in 2018 to \$860,584,344 in 2019. With a tax rate of 29.5¢ per \$100 valuation, property tax revenues are \$2,538,724, roughly a 38 percent increase from last fiscal year. Of this amount, \$901,111 will be dedicated to debt service, \$1,459,462 to maintenance and operations, and the remaining \$178,149 to the Canyon Falls Tax Increment Reinvestment Zone. The increase in property tax revenue is due to a combination of new property growth and increased values.

All department head budget requests maintain or enhance current service levels. With minimal plan changes, healthcare costs are expected to increase by 5% from last year which is below initial projections. Supplies and maintenance expense categories will increase slightly due to increased staff levels and equipment, respectively. Costs for services has increased significantly from the previous year. The Town's outsourcing of its contract building inspection services has contributed to much of this cost increase but has also increased Building Permit revenue. Internal Service expenses will also increase in FY 2020 to cover cost increases associated with new vehicles, equipment and building rental.

The Town continues to increase staffing considering the growth Northlake is experiencing. In FY 2019, the Town added four positions: a sergeant in Police, a maintenance worker in Public Works, a planner in Development Services, and an accountant in Finance. In FY 2020, the need for additional staff is even greater: Eight positions are being requested. The Town's largest departments, Police and Public Works, are requesting a Captain and Superintendent positions, respectively, to provide managerial oversight of field operations. Demands on the Police Chief and the Public Works Director for leadership, administration and strategic planning grow as their scope of operations grows. These two additional management positions will allow the department heads to meet the growing demands for departmental leadership, administration, and strategic planning as well as extend their influence and direction. A police patrol officer and public safety officer are also being requested. The patrol officer will bring the number of

fully staffed shifts to three (of four total shifts). Daytime shifts have been covered by traffic officers when necessary. The public safety officer is a civilian position that will perform routine administrative duties to free up a licensed officer for patrol duty. A three-person public works crew is being requested as well - composed of a crew-leader, equipment operator, and maintenance worker. These additions will bring the number of complete Public Works crews to three: one dedicated to street repairs, another to water and sewer repairs, and the final crew to preventive maintenance. The final requested position is a marketing and communications coordinator to assist with media relations, social media presence, and Town advertising.

In FY 2019, the Town issued \$12,000,000 in certificates of obligation to finance a crucial expansion of the Town's water system. The continued capacity and viability of Northlake's water system must be preserved. In the north, a 1.25-million-gallon elevated water storage tank and related lines will be built to ensure water storage and pressures. In the south, a 0.75-million-gallon elevated water storage tank and a 0.5-million-gallon ground storage tank with pumping capacity and related lines will be constructed to replace the termination of water pressure supplied by the City of Fort Worth. For FY 2020, both projects are well under way in design phase. The Town has acquired or is in the process of acquiring all the necessary sites and easements for these improvements. The debt service for the Series 2018 C.O.s is supported by the growth of the Town's property tax base and includes only existing platted developments. It is not based on future projects. The Town's first debt issuance was in 1997 for the initial water system at IH-35W and SH 114. It was at this point that Northlake became a retail water provider upon which its residents and businesses relied.

The Town of Northlake continues to leverage growth to the benefit of existing residents and the expansion of Town infrastructure. For instance, North Ridge Estates property values provided funding to pave Florance Road, Bingham Road, Schober Road, and parts of Holder Road and Evelyn Road. Construction of the Highlands of Northlake brought a water line to North Ridges Estates. Prairie View Farms brought a water line from FM 407 up Faught Road, and Stardust Ranch brought a water line from FM 407 up Florance Road. Although Harvest is not in the Town limits, this development led to the connection between the Upper Trinity Regional Water District (UTRWD) and the Town Hall pump station and ground storage tanks. The Canyon Falls development funded a second connection to UTRWD, a trail system and upgrades to Florance, Cleveland-Gibbs and Sam Lee Roads. The continued residential growth in The Highlands, Prairie View Farms, Creek Meadows, Stardust Ranch and Canyon Falls provides the tax base to support the Series 2018 debt issuance. Recently approved developments of Pecan Square and The Ridge will ultimately expand Cleveland-Gibbs between Robson Ranch Road and IH-35W to four lanes and the Town water and sewer system expansion. A future Northwest ISD high school will also be located in Northlake town limits due to these developments.

In response to Mayor Rettig's challenge to staff concerning the development of the budget, the Fiscal Year 2020 budget maintains the Town's very low tax rate while maintaining service levels. The tax rate has remained at 29.5¢ per \$100 valuation since 1997 when it was last increased from 25¢ to the current rate. In fact, with the 5% homestead exemption, homeowners will benefit from roughly a 1.5¢ decrease in their tax rate. The effective tax rate for the 2019 tax year is calculated as 26.26¢ and legislatively defined as the tax rate needed to provide the same property tax revenues based on the tax base of the upcoming year. Staff continues to focus on basic services and look for ways to operate more efficiently and cost effectively. However, due to the expected continued growth in development, additional staff are needed to maintain current service levels.

The Town's financial plan for FY 2019-2020 illustrates budget appropriations and projected revenues. This budget is also intended to provide documentation for residents concerning how the Town operates and finances its operations. The budget also shows that the Town of Northlake has achieved many of its goals set by the Council over the last year, while also maintaining exceptional service to our citizens.

This budget mirrors Mayor Rettig's focal points as discussed by Town Council during the Proposed Budget presentation on August 1, 2019.

- Sustain balanced budget and low municipal tax rate
- Invest in equipment and technology to increase productivity and efficiency
- Diversify tax base through thoughtful management of commercial and industrial growth
- Leverage proceeds of growth to improve and/or construct new utility and safety infrastructure
- Add supervisory staff to manage and train existing staff to deliver higher caliber service
- Maintain service through additional staff where appropriate
- Recruit highly qualified and motivated personnel by offering competitive wages and excellent benefits

A detailed discussion of council budget principles and goals can be found later in the budget document.

The general themes of this year's service enhancements are to provide additional staff capacity for managerial oversight of field operations, fully staff police shifts and public works crews, assist in marketing the Town to potential businesses and proactively tell our story through print and social media, and use one-time excess fund reserves for the finish-out of the new Police offices. From the Town's financial resources, the budget will allow the Town to fund (and continue to fund) as well as maintain service enhancements; maintenance, operations and debt service; and the General Fund reserve of approximately \$2,000,000. The General Fund reserve level surpasses the Town policy (i.e. three months of operational expenses) by one month.

The adopted budget requests are as follows:

- Maintain current tax rate of 29.5 cents per \$100 value with a 5% homestead exemption while maintaining debt service commitments and current service levels
- Implement a salary and market adjustment to approximately the 50th percentile of the projected regional salary market
- Add a Police Captain and Public Works Superintendent to provide managerial oversight of field operations
- Add a Police Patrol Officer to fully staff a third shift and a civilian Public Safety Officer to assist with duties and activities not requiring a licensed peace officer
- Add additional three-person Public Works crew for road, water and sewer repairs and the preventive maintenance of all public infrastructure
- Create a marketing and communications coordinator position to address media relations, social media monitoring, newsletters, and the promotion of Town activities
- Finish out Police Office lease space (with move in January 2020)
- Purchase vehicles: new vehicles for Police Captain and Public Works Superintendent positions and crew cab for new Public Works crew
- Fund \$50,000 for initial outdoor warning siren system
- Begin construction of Phase 3 of the northern pressure plain and Phase 2 of the southern pressure plain including ground storage, pumps and elevated tanks
- Upgrade and expand remote monitoring and control of water operations
- Increase number of available water meter routes by purchasing an additional meter reader tablet
- Conduct water and wastewater study to ensure fees adequately cover system costs

Maintaining one of the lowest tax rates in Denton County - which has one of the lowest county tax rates in Texas - is one of Northlake's most relied-upon business recruitment incentives. All increases in the budget are a result of increases in development activity, increases in the number of Town residents and customers, or investments in upgrading existing infrastructure. The adopted budget is a response to existing needs, not future potential desires. The Town of Northlake has a long history of relying on the broadening of its tax base to invest back into the Town. This budget honors that history. Continued investment is essential in preventing potential infrastructure failure in the future.

The latest Council of Governments population projections indicate that 4,040 residents live in Northlake. This figure only partially illustrates the Town's service area. Harvest, which is not currently in the Town's limits, is approaching 5,000 residents, all of which are Northlake water customers. Public Works averages two water meter sets per day. Additionally, as the system grows, so too do the system regulations and reporting requirements. Public Works needs managerial oversight of field operations which will be accomplished through a Superintendent position, similar to the Police Captain position. The Superintendent will report to the Public Works Director and manage day-to-day operations, leaving the Director with more time for leadership, administration, and strategic planning of Public Works. An additional three-person public works crew is also requested to assist with the repair and maintenance of the Town's expanding water, sewer, and roadway systems. The additional crew will bring the number of Public Works crews (i.e. each consisting of a crew leader, equipment operator and maintenance worker) to three. One crew will focus on street repair, another on water and sewer repair, and the final crew on the preventive maintenance of all systems.

Retaining and recruiting qualified and capable employees is difficult in the competitive North Texas region especially for a small community. The Mayor's budget proposal would bring all employee salaries to the 50th percentile of their specific position in accordance with market rates. To accomplish this, the salary adjustments would, first, increase all salaries by a minimum of 5% to maintain our place in the market and, second, adjust the salary ranges of certain positions, specifically entry level positions in Police and Public Works. The goal in maintaining competitive salaries is to retain high-performing, well-trained employees. The loss of productivity due to poor retention and high costs associated with the constant replacement and retraining of new employees far exceeds these salary increases. While healthcare costs have increased, they have not exceeded our projections. The Town has an opportunity to reinstate original funding levels of Town contributions to employee health savings (HSA) accounts from \$75 per month back to \$100 per month. This change will incentivize the selection of plans including HSAs thereby reducing Town healthcare liabilities in the long-term. Another change to employee benefits involves the Town's employee pension options with the Texas Municipal Retirement System (TMRS). This change would add Restricted Prior Service Credit (RPSC) to the Town's TMRS plan. The RPSC allows employees to include service in other recognized retirement systems in calculations of retirement eligibility without any monetary impact to the employee or the Town. These pension and healthcare changes are intended to facilitate toward more effective recruitment and retention of capable employees.

Currently, in addition to traffic enforcement throughout Town, the Town police department provides around the clock patrol services for over 17 square miles of Town limits, the Harvest community and the City of Draper (by contract), and County and State roads including almost five miles of Interstate 35W. Last year's addition of a fourth sergeant provided supervisory staff for all four shifts. However, managerial oversight of field operations is the next area of focus of Northlake Police. The Captain position will provide this oversight and allow the Police Chief to focus on leadership, administration and strategic planning. Each of the two daytime shifts are staffed with a sergeant and one patrol officer. A fully staffed shift is comprised of a sergeant and two officers. When both shifts are engaged, backup coverage is provided by the traffic officer or the Police Chief. The budget adds another patrol officer to completely staff one of the daytime shifts, leaving only one remaining shift in need of full staffing. This additional patrol officer will significantly limit the contexts in which the Police Chief must provide backup, instead allowing this position to focus primarily on leadership, administration, and strategic planning for the department. The final addition to the police department will be the public safety officer. This civilian position will perform routine functions that do not require a licensed peace officer such as vehicle pick up, evidence routing, property room upkeep and overall support to the department.

A Strategic Plan goal is to define and strengthen Northlake's identity. The Marketing and Communications Coordinator position would lead this effort by assisting the Town in developing an identifiable Northlake brand. Activities of this position will include monitoring social and print media; ensuring consistent Town messaging; assisting with design of print materials, presentations and other outgoing communications; coordinating resident surveys; and assisting in Town marketing and business recruitment efforts. The coordinator will report to the Town Administrator and be available to all departments for assistance.

Many of these new positions will require vehicles as most are field personnel including the Police Captain, Public Works Superintendent, and Public Works Crew which will use a large SUV, mid-size pick-up truck, and a crew cab, respectively. The new Police Department Patrol Officer and Public Safety Officer positions will share existing vehicles. The Marketing and Communications Coordinator position will not have an assigned vehicle but will receive mileage reimbursement for Town related travel. The new vehicles will be purchased with available cash reserves. Further, for several years residents have desired the installation of an outdoor warning system. With the \$50,000 dedicated to this project in the budget, the Town will be able to analyze the best areas to place sirens.

The Town leverages technology when applicable and cost effective. The budget has added a permit tracking software which allows homebuilders and other trades to submit, view and pay permits online, as well as allow development staff to review and approve permits. This scalable software system will allow the Town to avoid the hiring of a future staff position for permit intake and routing. Further, the Town's utility system will benefit from a SCADA upgrade allowing the remote monitoring and controlling of the Town water and sewer systems which

include two water pump stations, two sewer lift stations and the addition of another pump station and two elevated storage tanks. Another meter reader tablet has also been added to the budget to allow for a second meter read route. Currently, the one route takes an entire workday and with the increasing number of meter set per day the reads will take multiple days. By adding a second reader, all water meters can be read within one day, thereby enhancing the efficiency of the water billing process.

For a small town, Northlake has a vastly expanding water system. There are over 1,500 water connections in Northlake and to provide safe, reliable water to each customer Northlake must expand its pumping and storage capacity. The southern area of Northlake benefits from being on the low end of the City of Fort Worth's water system and currently receives water at adequate pressure. However, with the development of north Fort Worth this latent pressure will not last forever. The northern area of Northlake entered the water distribution business with the addition of pumps and ground storage located at Town Hall as funded by the Belmont Fresh Water Supply District. Belmont FWSD designed and constructed Phases 1 and 2 of the northern system. Because of the development of The Highlands, Prairie View, Stardust Ranch and Creek Meadow and the future development of The Ridge and Pecan Square, the Town has taken the lead in design and construction of Phase 3 for the benefit of all customers. Belmont FWSD will still proportionally participate in the cost of Phase 3. The budget for these water system improvements are \$12,000,000 and funded by certificates of obligation.

In summary, the Fiscal Year 2019/2020 budget reflects the Mayor's strategic goals and the Council's budget principles. It serves as an operating guide for management staff as well as the Town's financial plan concerning anticipated appropriations and projected revenues. With the growth in property tax revenue - due to new construction, the stabilization of sales tax revenue and the anticipated growth in development related fees - the Town balances an increased demand for services and expansion of the Town's infrastructure with a proportional increase in revenue. The budget will maintain existing service levels but for a greater number of residents, customers and businesses, and for activities with an increased complexity. The budget will continue to use new resources to invest in infrastructure upgrades as well as personnel in order to accomplish core municipal functions.

Sincerely,

A handwritten signature in black ink, appearing to read "Drew Corn". The signature is fluid and cursive, with a large initial "D" and "C".

Drew Corn
Town Administrator



Budget Principles

- 1. Maintain Fiscal Responsibility While Investing in Town Resources and Assets*
- 2. Ensure Sustainable Development through Strategic Planning*
- 3. Attract and Retain Various Business Types for Diverse Future Tax Base*
- 4. Improve, Construct and Maintain Road, Water, Sewer, and Drainage Infrastructure*
- 5. Recruit, Retain and Train Highly Qualified Personnel*
- 6. Enhance External and Internal Capabilities with Appropriate Staffing and Facilities*
- 7. Utilize Equipment and Technology to Increase Productivity and Efficiency*

Fiscal Year 2020 Budget Requests Linkage to Budget Principles

<u>Budgetary Request</u>	<u>Description</u>	<u>Fund</u>	<u>Costs</u>	<u>Fiscal Year</u>		<u>Budget Principles*</u>							
				<i>FY19</i>	<i>FY20</i>	1	2	3	4	5	6	7	
Salary Adjustments	All salaries adjusted to be at 50% of market pay range, to improve recruitment and increase retention	General Fund, HOT Fund, EDC Fund, CDC Fund, and Water & Wastewater Fund	\$ 190,116		X						X		
Marketing and Communications Coordinator Position	This position will assist Town staff with media relations, social media, newsletters, promoting Town activities, and branding	25% Split Between General Fund, EDC Fund, CDC Fund, and HOT Fund	\$ 91,520		X						X	X	
New Public Safety Dept. Positions	Public Safety Officer, Captain, and Patrol Officer	General Fund	\$ 323,003		X						X	X	
Public Works Positions	Superintendent, Crew Leader, Equipment Operator, and Maintenance Worker	50% Split Between General Fund Water & Wastewater Fund	\$ 359,582		X	X			X	X	X		
Outdoor Warning Siren System	These resources will allow for a needs assessment to determine spacing, location, and purchasing of system	General Fund	\$ 50,000		X		X						X
Development Services Tracking Software	Software increases operational efficiency, thereby delaying need for additional development staff	General Fund	\$ 38,000	X	X								X
Police Offices Finish Out	One-time transfer for finishing and furnishing of new public safety offices	General Fund to Technology Services Fund & Building Services Fund	\$ 650,000	X								X	
Police Building Lease	Cost associated with leasing public safety office space	Transfer from General Fund to Building Services Fund	\$ 129,030		X							X	
Purchase of Land for Hotel Conference Center	Land to be purchased for the construction of Convention Center, hotel, and retail facility	Hotel Occupancy Tax (HOT) Fund	TBD		X		X	X					
SCADA, Meter Reader	SCADA will allow remote monitoring and controlling of Town water and sewer systems; and a second meter reader will allow all water meters to be read in one day, simplifying the water billing process thereby avoiding the hiring of additional staff	Water & Wastewater Fund	\$ 47,900		X				X				X

Community Background

The Town of Northlake was incorporated on December 28, 1960, in an effort to avoid annexation by the City of Irving. Dan and Margaret Ashmore were the first Mayor and Secretary of the Town, and they took it upon themselves to enlist the support of 37 families and produce the required paperwork for incorporation. It required at least 200 people and 2 square miles in order to petition for this incorporation, which would preserve the rural heritage the residents enjoy to this day.

Growth has arrived from Denton and Fort Worth and also Flower Mound and Roanoke. The vision of the “founding families” to maintain a rural setting is captured in the Northlake Comprehensive Land Use Plan. The Plan attempts to find a balance between the ceaseless pressures for growth with the desire to protect a rural core in the center of the Town limits. Through controlled growth, the Town can improve services and infrastructure without overly burdening existing residents. The original generation of town’s “founding families” have passed on and their descendants are struggling with how best to preserve their ancestors’ legacies.

In 1988, the Town and its citizens were impacted economically with the construction of Alliance Industrial Airport, which is located to the south of Town. In 1995, construction began on the Texas Motor Speedway, which is a NASCAR racing facility that seats 200,000 persons at a single event. In 2016, the construction was completed for the new national headquarters, roasting facility and distribution warehouse of Farmer Brothers Company one of the largest wholesale producers of coffee, tea and spices. Other nationally recognized companies joined Northlake such as Stanley Black and Decker and Schluter Systems.

The Town of Northlake is located in Denton County, in a prime location, 20 miles NE of Ft. Worth, 40 miles NW of Dallas, 6 miles SW of Denton, 20 miles NW of the Dallas-Fort Worth Airport and two miles from Alliance Airport. Northlake is adjacent to I-35W and the Texas Motor Speedway. The master planned communities of Harvest and Canyon Falls are located in Town extraterritorial jurisdiction at I-35W and FM 407 and in Town limits at I-35W and FM 1171, respectively.

Northlake is a General Law Type A town that operates under a Mayor-Council form of government with a Mayor and five Council Members. The Mayor and Council members are elected at large, and are responsible for all policy matters. The Town Council has the authority to levy taxes, secure revenue, authorize expenditures of funds and incur debt. A Town Administrator position has been created by ordinance. The Town Administrator is directly responsible to the Town Council and is responsible for the daily operations of the Town and implementing Town Council policy. The Town provides 24-hour police service and employs 14 full time Police Officers.

Date of Incorporation 1960
 Form of Government Mayor/Council
 Area 10,924 acres (17.1 sq. miles)

Mean Household Income Avg. \$82,023
 Single Family Home Value \$342,262

No. of Households 1,668
 No. of Residents 4,140

Distance in Miles To:

Denton 14
 Fort Worth 30
 Dallas 42
 Houston 281
 Chicago 926
 Los Angeles 1378
 New York 1576

Area Fire Protection Roanoke
 Fire Department Argyle Fire
 Department

Tax Rate Per \$100 Valuation

Northlake \$0.295
 Argyle ISD \$1.585
 Northwest ISD \$1.490
 Ponder ISD \$1.468
 Denton County \$0.226
 Denton County ESD #1 \$0.100
 Northlake MUD #1 \$0.705
 Northlake PID #1 \$0.210
 Canyon Falls WCID #2 *\$0.705

Police Protection

Number of Stations 1
 Number of Sworn Personnel 16

Area Recreational Parks and Facilities 5

Area Community Facilities

Area Libraries 6

Hotels
 Hospitals 13
 Churches 5
 27

Education

The University of North Texas
 University of Texas -Arlington
 Southern Methodist University
 Texas Wesleyan University
 Texas Christian University
 Texas Woman's University
 North Central Texas College Tarrant
 County College Northwest, Ponder,
 and Argyle ISDs

Elementary Schools Intermediate 12
 School (5th-6th grades) Middle 1
 Schools 5
 High Schools 5

Utilities

Natural Gas Atmos
 Electricity COSERV
 Oncor
 Telecommunications COSERV
 AT&T
 Frontier
 Grande
 Spectrum
 Waste Collection Waste
 Connection

Railroads

Burlington Northern Santa Fe
 Union Pacific

Air Service

DFW Airport (34 miles) Commercial
 Alliance Airport (14 miles) Industrial
 Meacham Airport (28 miles) General Aviation
 Northwest Regional (4 miles) General Aviation

Major Employers

Charley's Concrete
 DHL Supply Chain
 Farmer Brothers
 Hempel USA
 Lab Supply
 Northwest ISD
 Relogistics
 Rinker Materials
 Wesco Aircraft

Highways

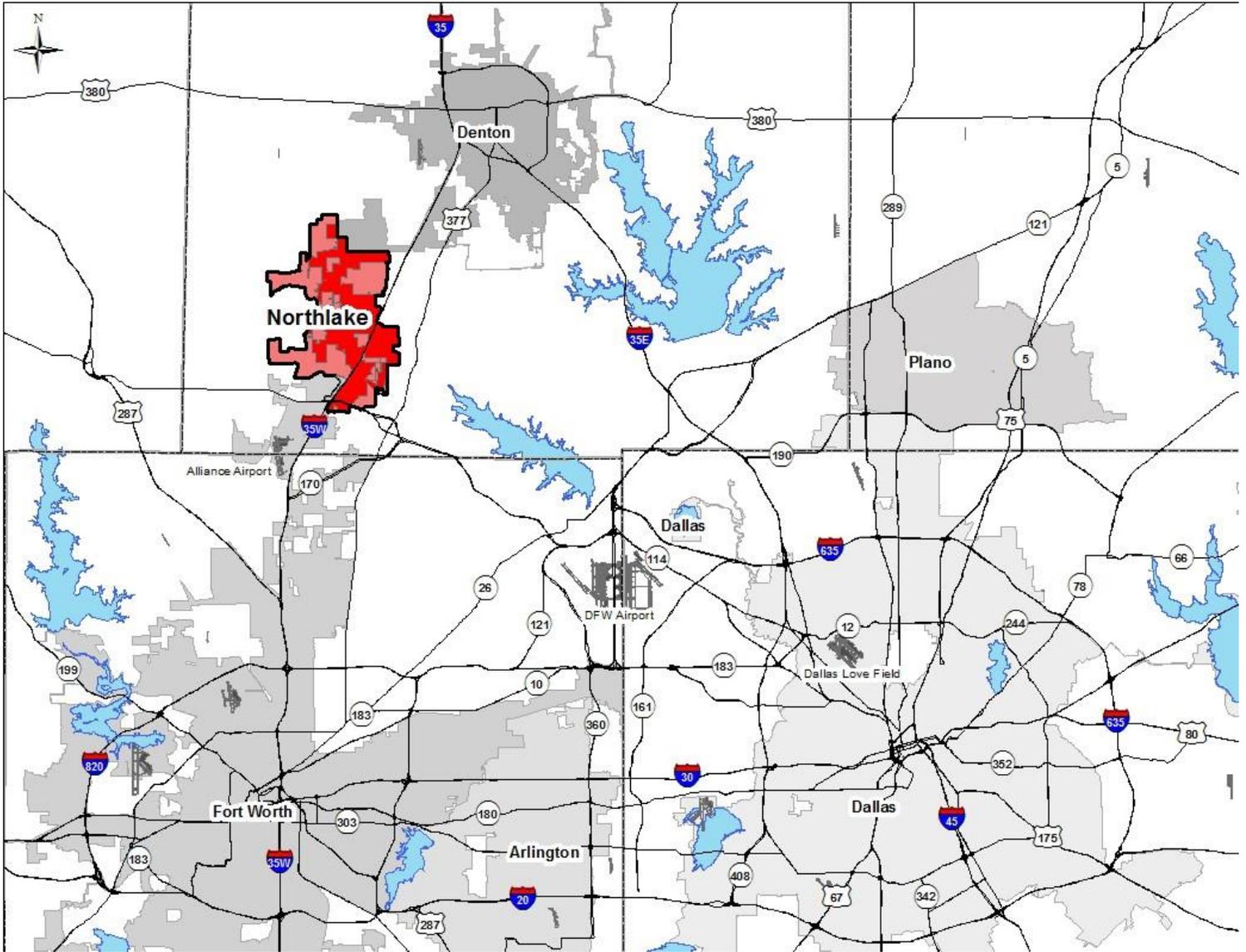
Interstate IH-35W
 Highways SH 114, US 377
 Major Farm-to-Market FM 156, FM 407, FM 1171

Incentives:

Freeport Exemptions
 Economic Development
 Incentives Foreign-Trade
 Zone Fast Track Permitting

*This WCID rate is an assessment

Regional Map



Northlake Fund Descriptions:

The financial structure of the budget is organized by various funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities, residual equities, or balances. Normally, funds are segregated for the purpose of financing specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Each fund operates separately and independently from one another, represents its own specific set of functions, and pursues individual objectives. As such, they are budgeted separately and include individual financial statements. The Town employs two types of fund categories: Governmental and Proprietary.

Governmental Funds

Funds located with the Governmental Funds category report current financial resources on a modified accrual basis – that is, only short-term assets and liabilities as well as inflows and outflows are reported (as opposed to long-term accrual basis). This is because governmental fund assets are expected to be used or liquidated within a year and governmental fund liabilities are generally expected to be repaid or satisfied with current annual resources. Northlake has four fund subcategories that can be classified as types of governmental funds: General Fund, Capital Projects Funds, Special Revenues Funds, and Debt Services Fund.

Subcategory Descriptions:

The General Fund, established upon incorporation in 1960, is used to account for all financial transactions not accounted for in other funds. It is the primary fund used by most government entities. Activities paid for using the general fund constitute core administrative and operational tasks of government entities. The financial resources of this fund come from the Ad valorem tax, sales tax, franchise fees, license and permit fees, and municipal court fines. Funds from the General Fund must be used exclusively for the benefit of the general public and are appropriated annually by Council.

Capital Projects Funds are used to account for the expenditure of resources transferred from operating funds, the sale of bonds, and other revenues for major capital improvement projects associated with the town's capital improvement program – such as infrastructure (streets, utility lines, etc.) public building (government offices, courthouse, police/fire stations, school facilities, airport facilities, etc.), and land acquisition projects. Capital projects accounted for in this fund are characterized by their cost, (normally exceeding \$50,000), relatively long operational life, and sharp impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed, even if this occurs over multiple fiscal years. Northlake has five capital projects funds: Capital Projects Fund, Water Capital Projects Fund, Recovery Cost Fund, Water Impact Fees North, and Water Impact Fees South.

- ❖ **Capital Projects Fund** - Established in 2017, this fund is financed by the revenue generated by the Town's Water Impact Fee funds and the issuance of municipal bonds (i.e. debt). State statutes mandate that this fund can only be used to finance non-water-related projects that are capital in nature.
- ❖ **Water Capital Projects Fund** - Established in 2017, legally, this fund can only be used to finance water-related capital projects) – such as storm drainage, water and sewer lines, wastewater treatment facilities, etc.
- ❖ **Cost Recovery Fund** - Established in 2001, this fund generates revenue to support the expansion of Northlake's water infrastructure in response to increases in water-related demands, this fund is similar in its design and objective to impact fees. However, while impact fees legally require that an impact study be conducted before a fee can be levied, the Recovery Cost Fund allows fees to be charged and collected without conducting a costly study. Financing of the fund derives from fees paid by water and sewer customers, namely developers and larger businesses building in

Northlake. This is a legally binding contract between the city and customers (i.e. developers, et. al.). The Cost Recovery Fund will eventually be renamed and refocused into a Cost Participation Fund focused on providing partial funding between Northlake and housing communities located in Northlake's ETJ for joint infrastructure projects.

- ❖ **Water Impact Fees North Fund & Water Impact Fees South Fund** - Established in 2012, impact fees levied on developers to offset the increase in demand on existing water and wastewater systems are deposited into these funds. Impact fees allow cities to recoup some of the costs of expanding water infrastructure at the time development begins, rather than waiting until tax revenue or service charges are collected after development has occurred. Legally, the revenue generated from these fees must be used toward developing off-site, water-related capital improvements needed to serve new developments. Additionally, an impact study is legally required before an impact fee can be levied.

Special Revenue Funds are used to report specific revenue sources that are legally limited to being used for specific purposes. Northlake has eleven special revenue funds: Hotel Occupancy Tax Fund, Court Security Fund, Court Technology Fund, Court Online Fund, Police Asset Forfeiture Fund, Child Safety Fund, Economic Development Corporation Fund, Community Development Corporation Fund, Public Improvement District No. 1 (Harvest) Fund, Public Improvement District No. 2 (Highlands) Fund, and Tax Increment Refinancing Zone No. 1 Fund.

- ❖ **The Hotel Occupancy Tax Fund** - Established in 1997 (and first collected in 1999) Northlake, in accordance with the state of Texas collects 7% of the cost of a hotel room in the form of the Hotel Occupancy Tax. In accordance with Texas state law, the revenue from this tax must be deposited into a Hotel Occupancy Tax Fund for the exclusive financing of projects which enhance and promote tourism, the arts and the convention/hotel industry within Northlake. This tax may not exceed 7%.

- ❖ **Court Security Fund** - Established in 1999, in accordance with Texas state law. The governing body of Northlake created a municipal court building security fund (by ordinance) and require defendants convicted of misdemeanor offenses by the municipal court to pay a \$3 security fee as a cost of court. These fees are deposited into the municipal court building security fund and, legally, can be used only for security personnel, services, and items related to buildings that house the operations of the municipal court. This fee must be a rate of \$3.00.

- ❖ **Court Technology Fund** - Established in 1999, in accordance with Texas state law. The governing body of a municipality created a municipal court technology fund (by ordinance) and require defendants convicted of misdemeanor offenses by the municipal court to pay a technology fee of \$4 as a cost of court. Legally, this fund must be used solely to finance the purchase or maintenance of technological enhancements related to municipal court. This fee must not exceed \$4.00.

- ❖ **Court Online Fund** - Established in 2010, a \$4 service charge is levied on all online court payments made using credit cards. This revenue allows municipalities to recoup all or part of the costs associated with providing online transaction services to defendants. An additional 3% internet fee is used to recover the costs associated with providing a secure internet site through which online transaction services occur. Together, the 3% and flat \$4 fees recover most, if not all, of the costs associated with providing said transaction services. The revenue earned from these charges must be deposited into this fund where interest is accumulated. In accordance with Texas state law, the fee must not exceed 5% of the court costs being paid by convicted defendants; or, if the municipality decides to charge a flat rate service charge, it must not exceed \$5. The combined total of the \$4.00 fee and the 3% fee do not exceed the 5% cap mandated by the state.

- ❖ **Economic Development Corporation Fund (EDC)** - Established in 1989, the Northlake EDC Type A Fund administers a half cent sales tax to enhance development within the jurisdiction. Texas state law prevents the sales tax administered by Type A EDCs to exceed a half cent. Legally, the yield from this (Type A) tax must be dedicated toward very specific economic development related projects: provision of land, buildings, equipment, facilities, targeted infrastructure and improvements that are for the creation or retention of primary jobs for projects such as manufacturing and industrial facilities, research and development facilities, military facilities, recycling facilities, distribution centers, small warehouse facilities, primary job training facilities, and corporate headquarters facilities.

- ❖ **Community Development Corporation Fund** - Established in 2002, the Northlake Community Development Corporation (Type B) Fund administers a half cent sales tax to enhance development within or near its jurisdiction. Texas state law prevents the sales tax administered by Type B EDCs to exceed a half cent.

- ❖ **Public Improvement District (PID) No. 1 (Harvest) Fund & Public Improvement District (PID) No. 2 (Highlands) Fund** - Established in 2013, these PIDS finance specific improvements and maintenance within the Harvest and Highlands community areas. A PID allows for improvements and a higher degree of maintenance within a designated district, which then enhances property values. PIDs No. 1 & 2 are financed by assessments levied on the property owners within the district. Through the establishment of an advisory body, property owners within the PID can control the types of improvements, levels of maintenance, and amount of assessments that are selected. PIDs serve as a development tool to allocate costs according to the benefits received. A PID allocates the cost of its services by having each property owner pay their proportionate share of the budget in the form of an assessment.
- ❖ **Tax Increment Refinancing Zone (TIRZ) No. 1 Fund** - Established in 2015, TIRZ No. 1 is a method of subsidizing improvement projects in defined areas within a certain jurisdiction without directly raising taxes. In creating the TIRZ, Northlake established a “base tax value” for the designated geographic area of the TIRZ. The base tax value of a zone is established by calculating the sum of the ad valorem property tax yields of all properties within the TIRZ at the time of its creation. After this is established, property taxes collected over and above the “base tax value” go directly into a TIRZ fund for the zone. A TIRZ can last any amount of time, but typically lasts for 20-25 years. State law requires that TIRZ revenue can only be used within the TIRZ to fund infrastructure, façade programs, landscaping, streetscaping, and practically any type of public enhancement within the zone.

The Debt Service Fund, established in 1997, accounts for the repayment of municipal debt. A portion of the property taxes of Northlake are deposited into this account in order to make annual/semiannual payments on the town's debt principal and interest. While the resources of this fund come primarily from a portion of the Northlake property taxes, funds can also be transferred over from other funds. Legally, the resources in this fund are explicitly dedicated to paying down/off the town's debt.

Proprietary Funds

Those funds located within the Proprietary Funds category account for activities that are financed primarily by the revenues generated from the activities themselves (i.e. a utility fund). In this sense, these funds involve business-like interactions, either within the government or outside of it. Northlake has two fund subcategories that can be classified as types of Proprietary Funds: Enterprise Fund and Internal Services Fund.

Subcategory Descriptions:

Enterprise Funds are used to account for the provision of ongoing goods and/or services for which external users are charged a fee. A good or service must be reported in an enterprise fund under one of the following scenarios: The good or service is funded using debt collateralized by the net proceeds (i.e. revenue) from the good or service; the good or service provision costs must be recovered through customer fees; or the good or service pricing policy is designed to recover its operating costs. Northlake has one Enterprise Fund: Utility Fund.

- ❖ **Utility (i.e. Water and Wastewater) Fund** - Established in 1997, Northlake charges user rates for water & wastewater services and deposits the revenue into this fund. This service is intended to be self-supporting and, thus, the Water & Wastewater (enterprise) Fund accounts for the operations of the water and sanitary sewer utilities and is responsible for financing water and wastewater services to residential, commercial, industrial, irrigation and wholesale customers throughout the Town. The revenue gained from these service charges is legally restricted to financing or recovering the costs associated with providing water and wastewater services throughout the Town.

Internal Service Funds account for goods or services that are provided by a government entity to other funds, departments or agencies within the same government entity. This fund is used when the reporting government is both service provider and customer regarding the provision of a good or service. Northlake has three internal services funds: Equipment Fund, Building Services Fund, and Technology Fund.

- ❖ **Equipment Fund** - Established in 2011, the Equipment Fund finances the purchase and maintenance of various Town equipment. Departments which rely on equipment maintenance and new equipment purchases make quarterly transfers which are deposited into this fund. In accordance with Texas state law, the finances of this fund are restricted to recovering the costs associated with servicing and purchasing various Town equipment. These funds are invisible during audits because the Town acts as both service provider and client. These internal services proprietary funds also help individual department budgets maintain equilibrium (by avoiding outlying spikes in costs that are not reoccurring or ongoing).
- ❖ **Building Services Fund** - Established in 2015, the Building Services Fund finances the maintenance of various Town facilities and buildings. All departments require facility maintenance and, thus, must make quarterly transfers which are deposited into this fund. By law, the finances of this fund are restricted to recovering the costs associated with servicing various Town facilities. These funds are invisible during audits because the Town acts as both service provider and client. These internal services proprietary funds also help individual department budgets maintain equilibrium by avoiding outlying spikes in costs that are not reoccurring or ongoing.
- ❖ **Technology Service Fund** - Established in 2017, the Technology Service Fund finances the internal provision of Information Technology (IT) related goods and services to the town of Northlake departments and personnel. Because all departments require IT related services, each department makes quarterly transfers for technology goods and services into this fund. By Texas state law, the finances of this fund are restricted to recovering the costs associated with internally providing various IT services to Town departments and personnel. These funds are invisible during audits because the Town acts as both service provider and client. These internal services proprietary funds also help individual department budgets maintain equilibrium by avoiding outlying spikes in costs that are not reoccurring or ongoing.



Town of Northlake
GENERAL FUND

Fund: 100	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	1,510,410	1,878,278	1,847,823	1,847,823	1,847,823	2,377,211
REVENUES:						
Court Fines	592,248	510,818	500,000	376,604	500,000	500,000
Sales/Beverage Tax	623,492	642,746	600,000	548,089	750,000	780,000
Ad Valorem Taxes	744,911	885,559	939,707	1,023,505	1,013,350	1,475,462
Permits and Registrations	20,760	31,430	19,550	36,271	41,050	41,450
Franchise Fees	282,277	384,223	380,000	205,472	370,000	385,500
Building Permits	793,743	927,809	1,004,500	908,250	1,104,500	1,400,000
Development Fees	527,041	579,345	502,250	620,267	1,217,750	507,000
Transfers	200,000	200,000	270,881	217,500	270,881	310,881
Other Revenue:	149,495	216,703	208,260	168,410	215,760	289,760
TOTAL REVENUE:	3,933,968	4,378,633	4,425,148	4,104,368	5,483,291	5,690,053
EXPENDITURES:						
Payroll & Benefits	1,873,267	2,174,912	2,717,790	1,710,533	2,498,166	2,665,243
Supplies	116,755	130,814	171,513	95,008	156,718	184,925
Maintenance	189,990	268,290	210,111	105,622	205,611	232,580
Utilities	17,546	18,971	22,775	14,385	23,075	23,415
Services	700,190	860,332	824,889	626,417	932,489	1,173,284
Internal Services	268,352	447,500	449,180	336,885	449,180	529,200
Capital Outlay	-	8,269	6,000	-	16,664	-
Transfers	400,000	500,000	-	-	-	-
TOTAL EXPENDITURES:	3,566,099	4,409,088	4,402,258	2,888,850	4,281,903	4,808,647
REV OVER/(UNDER) EXP	367,868	(30,455)	22,890	1,215,518	1,201,388	881,406
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	1,878,278	1,847,823	1,870,713	3,063,341	3,049,211	3,258,617

Budget Requests

Transfer to Building & Technology Funds - Police Offices Finish Out	650,000	
Police Building Lease		129,030
Police New Positions - PSO, Officer, Captain		323,003
Outdoor Warning Siren System		50,000
Public Works New Positions - 3 Person Crew, Superintendent (50%)		179,791
Development Services New Tracking Software	22,000	16,000
Marketing / Communications Coordinator (25%)		22,880
Salary Adjustments		156,879
Total Budget Requests	672,000	877,583

REVISED REV OVER/(UNDER) EXP 529,388 3,823

REVISED ENDING FUND BAL - UNASSIGNED **2,377,211** **2,381,034**



Town of Northlake
HOTEL OCCUPANCY TAX

Fund: 110	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	1,258,552	1,484,307	1,884,975	1,884,975	1,884,975	2,185,312
REVENUES:						
Taxes / Fees & Fines	267,965	444,447	300,000	308,882	400,000	480,000
Permits and Registrations	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Building Permits	-	-	-	-	-	-
Development	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Other Revenue:	17,407	14,421	10,805	7,898	10,805	10,805
TOTAL REVENUE:	285,372	458,868	310,805	316,780	410,805	490,805
EXPENDITURES:						
Payroll & Benefits	34,336	41,048	51,633	59,149	51,633	50,413
Supplies	-	49	-	-	-	-
Maintenance	65	77	-	-	-	-
Utilities	-	-	-	-	-	-
Services	23,476	14,728	58,835	6,307	58,835	59,500
Capital Outlay	-	-	-	-	-	-
Transfers	1,739	2,300	3,235	2,427	-	3,900
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	59,616	58,201	113,703	67,883	110,468	113,813
REV OVER/(UNDER) EXP	225,756	400,667	197,102	248,897	300,337	376,992
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	1,484,307	1,884,975	2,082,077	2,133,872	2,185,312	2,562,304

Budget Requests

Hotel Conference Center Land Purchase (TBD)	
Marketing/Communications Coordinator (25%)	22,880
Salary Adjustment	1,434
Total Budget Requests	24,314

REVISED REV OVER/(UNDER) EXP 352,678

REVISED ENDING FUND BAL - UNASSIGNED 2,537,990



Town of Northlake
SPECIAL REVENUE FUNDS

Fund: <<120,121,150,151,152,153>>	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	250,910	250,722	242,414	242,414	242,414	215,429
REVENUES:						
Court Technology	15,094	18,368	16,000	9,864	16,000	16,000
Court Security	11,324	9,939	12,000	7,398	12,000	12,000
Seatbelt Fees	3,845	3,270	3,000	2,650	3,000	3,000
Online Access Fees	19,646	17,724	18,000	10,698	18,000	18,000
Seized Monies & Goods	(4,200)	6,938	-	-	-	-
State Training	-	1,377	1,400	911	1,400	1,400
Child Safety	2,100	1,438	2,000	2,313	2,000	2,000
Transfers	-	-	-	-	-	-
Interest	3,675	11,007	2,305	25,513	36,015	36,015
Other Revenue:	1,852	-	-	-	-	-
TOTAL REVENUE:	53,335	70,061	54,705	59,348	88,415	88,415
EXPENDITURES:						
Payroll & Benefits	1,098	-	-	-	-	-
Supplies	2,812	2,106	1,000	367	6,000	6,000
Maintenance	5,825	7,422	11,500	6,963	6,500	6,000
Utilities	1,943	-	-	-	-	-
Services	32,188	22,548	22,900	10,005	22,900	23,750
Capital Outlay	9,657	-	5,000	-	5,000	1,760
Transfers	-	46,293	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	53,523	78,369	40,400	17,336	40,400	37,510
REV OVER/(UNDER) EXP	(188)	(8,308)	14,305	42,012	48,015	50,905
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	250,722	242,414	256,719	284,427	290,429	266,334
Budget Requests:						
Transfer to Building Fund- Building Security System					75,000	
Total Budget Requests					75,000	
REVISED REV OVER/(UNDER) EXP					(26,985)	
REVISED ENDING FUND BALANCE					215,429	



Town of Northlake
COURT SECURITY SPECIAL REVENUE

Fund: 120	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	94,340	99,558	60,324	60,324	60,324	(2,676)
REVENUES:						
Court Technology	-	-	-	-	-	-
Court Security	11,324	9,939	12,000	7,398	12,000	12,000
Seatbelt Fees	-	-	-	-	-	-
Child Safety	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Interest	963	2,878	200	6,536	9,000	9,000
Other Revenue:	-	-	-	-	-	-
TOTAL REVENUE:	12,287	12,817	12,200	13,935	21,000	21,000
EXPENDITURES:						
Payroll & Benefits	1,098	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	5,971	5,758	9,000	3,481	9,000	9,000
Capital Outlay	-	-	-	-	-	-
Transfers	-	46,293	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	7,069	52,051	9,000	3,481	9,000	9,000
REV OVER/(UNDER) EXP	5,218	(39,234)	3,200	10,454	12,000	12,000
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	99,558	60,324	63,524	70,778	72,324	9,324
Budget Requests:						
Transfer to Building Fund- Building Security System					75,000	
Total Budget Requests					75,000	
REVISED REV OVER/(UNDER) EXP					(63,000)	
REVISED ENDING FUND BALANCE					(2,676)	



Town of Northlake
COURT TECHNOLOGY SPECIAL REVENUE

Fund: 121	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	13,433	(2,651)	15,530	15,530	15,530	35,530
REVENUES:						
Court Technology	15,094	18,368	16,000	9,864	16,000	16,000
Court Security	-	-	-	-	-	-
Seatbelt Fees	-	-	-	-	-	-
Child Safety	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Interest	781	2,671	-	6,267	9,000	9,000
Other Revenue:	-	-	-	-	-	-
TOTAL REVENUE:	15,876	21,039	16,000	16,131	25,000	25,000
EXPENDITURES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	4,325	-	-	-	-	-
Utilities	1,943	-	-	-	-	-
Services	16,035	2,858	-	-	-	-
Capital Outlay	9,657	-	5,000	-	5,000	5,000
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	31,960	2,858	5,000	-	5,000	5,000
REV OVER/(UNDER) EXP	(16,084)	18,181	11,000	16,131	20,000	20,000
ENDING FUND BALANCE	(2,651)	15,530	26,530	31,661	35,530	55,530



Town of Northlake
POLICE ASSET FORFEITURE

Fund: 150	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	6,072	3,742	10,084	10,084	10,084	10,099
REVENUES:						
Seatbelt Fees	-	-	-	-	-	-
Seized Monies & Goods	(4,200)	6,938	-	-	-	-
State Training	-	-	-	-	-	-
Child Safety	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Interest	18	4	5	11	15	15
Other Revenue:	1,852	-	-	-	-	-
TOTAL REVENUE:	(2,330)	6,942	5	11	15	15
EXPENDITURES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	-	600	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	-	600	-	-	-	-
REV OVER/(UNDER) EXP	(2,330)	6,342	5	11	15	15
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	3,742	10,084	10,089	10,095	10,099	10,114



Town of Northlake
CHILD SAFETY SPECIAL REVENUE

Fund: 152	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	90,417	92,989	98,054	98,054	98,054	103,554
REVENUES:						
Court Technology	-	-	-	-	-	-
Court Security	-	-	-	-	-	-
Seatbelt Fees	3,845	3,270	3,000	2,650	3,000	3,000
Seized Monies & Goods	-	-	-	-	-	-
State Training	-	-	-	-	-	-
Child Safety	2,100	1,438	2,000	2,313	2,000	2,000
Transfers	-	-	-	-	-	-
Interest	939	2,782	2,100	6,431	9,000	9,000
Other Revenue:	-	-	-	-	-	-
TOTAL REVENUE:	6,884	7,491	7,100	11,394	14,000	14,000
EXPENDITURES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	2,812	426	1,000	132	6,000	6,000
Maintenance	1,500	1,500	6,500	1,500	1,500	-
Utilities	-	-	-	-	-	-
Services	-	500	1,000	-	1,000	1,850
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	4,312	2,426	8,500	1,632	8,500	7,850
REV OVER/(UNDER) EXP	2,572	5,065	(1,400)	9,763	5,500	6,150
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	92,989	98,054	96,654	107,817	103,554	109,704



Town of Northlake
COURT ONLINE ACCESS FEES

Fund: 153	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	46,232	56,668	57,949	-	40,947	41,507
REVENUES:						
Online Access Fees	19,646	17,724	18,000	10,698	18,000	18,000
Transfers	-	-	-	-	-	-
Interest Revenue	973	2,671	-	6,267	9,000	9,000
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE:	20,619	20,395	18,000	16,965	27,000	27,000
EXPENDITURES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	1,680	-	235	-	-
Maintenance	-	5,922	5,000	5,463	5,000	6,000
Utilities	-	-	-	-	-	-
Services	10,182	11,512	11,500	6,524	11,500	11,500
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	10,182	19,114	16,500	12,223	16,500	17,500
REV OVER/(UNDER) EXP	10,437	1,281	1,500	4,742	10,500	9,500
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	56,668	57,949	59,449	40,947	44,747	48,547



Town of Northlake
ECONOMIC DEVELOPMENT CORPORATION

Fund: 130	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
	Actual	Actual	Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	595,579	612,391	584,305	584,305	584,305	393,637
REVENUES:						
Taxes / Fees & Fines	311,471	320,993	300,000	273,115	360,000	375,000
Permits and Registrations	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Building Permits	-	-	-	-	-	-
Development	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Other Revenue:	23,048	23,186	22,650	20,480	22,650	22,650
TOTAL REVENUE:	334,519	344,178	322,650	293,595	382,650	397,650
EXPENDITURES:						
Payroll & Benefits	26,554	35,044	38,883	25,021	38,883	37,663
Supplies	465	814	1,700	423	1,700	1,700
Maintenance	1,765	864	2,250	3,052	2,250	3,250
Utilities	-	-	-	-	-	-
Services	28,484	38,238	50,838	53,917	67,985	66,250
Incentives	233,700	270,004	432,500	55,500	432,500	25,000
Capital Outlay	-	-	-	-	-	-
Transfers	26,739	25,800	33,235	24,927	30,000	35,050
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	317,707	370,764	559,406	162,841	573,318	168,913
REV OVER/(UNDER) EXP	16,812	(26,586)	(236,756)	130,754	(190,668)	228,737
ENDING FUND BALANCE	612,391	585,805	347,549	715,059	393,637	622,374

Budget Requests

Marketing / Communications Coordinator (25%)	22,880
Salary Adjustment	1,434
Total Budget Requests	24,314

REVISED REV OVER/(UNDER) EXP 204,423

REVISED ENDING FUND BAL **598,060**



Town of Northlake
COMMUNITY DEVELOPMENT CORPORATION

Fund: 131	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
	Actual	Actual	Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	575,332	592,138	562,935	562,935	562,935	369,767
REVENUES:						
Taxes / Fees & Fines	311,471	320,993	300,000	273,115	360,000	375,000
Permits and Registrations	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Building Permits	-	-	-	-	-	-
Development	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Other Revenue:	23,021	23,174	22,650	20,448	22,650	22,650
TOTAL REVENUE:	334,492	344,166	322,650	293,563	382,650	397,650
EXPENDITURES:						
Payroll & Benefits	26,554	34,995	38,583	24,821	38,883	37,663
Supplies	488	814	1,700	487	1,700	1,700
Maintenance	1,765	864	2,250	2,262	3,250	3,250
Utilities	-	-	-	-	-	-
Services	28,439	39,393	49,020	52,144	69,485	66,250
Incentives	233,700	270,004	432,500	55,500	432,500	25,000
Capital Outlay	-	-	-	-	-	-
Transfers	26,739	27,300	33,235	24,927	30,000	35,050
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENDITURES:	317,685	373,370	557,288	160,141	575,818	168,913
REV OVER/(UNDER) EXP	16,807	(29,203)	(234,638)	133,422	(193,168)	228,737
ENDING FUND BALANCE	592,138	562,935	328,297	696,357	369,767	598,504

Budget Requests

Marketing / Communications Coordinator (25%)	22,880
Salary Adjustment	1,434
Total Budget Requests	24,314

REVISED REV OVER/(UNDER) EXP 204,423

REVISED ENDING FUND BAL 574,190



Town of Northlake
DEBT SERVICE

Fund: 160	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	249,740	126,530	783,748	783,748	783,748	531,422
REVENUES:						
Taxes / Fees & Fines	408,634	630,735	779,292	833,865	803,800	901,111
Permits and Registrations	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Building Permits	-	-	-	-	-	-
Development	-	-	-	-	-	-
Transfers	50,000	550,000	50,000	-	50,000	50,000
Bond Proceeds	8,380,000	-	-	12,218,908	12,218,908	-
Other Revenue:	216,558	2,688	1,200	6,311	6,000	1,200
TOTAL REVENUE:	9,055,192	1,183,423	830,492	13,059,084	13,078,708	952,311
EXPENDITURES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	-	2,988	5,206	825	5,206	5,206
Capital Outlay	-	-	-	-	-	-
Transfers	6,990,000	-	-	12,000,000	12,000,000	-
Debt Service	2,188,403	523,218	1,325,828	440,926	1,325,828	1,023,906
TOTAL EXPENDITURES:	9,178,403	526,205	1,331,034	12,441,751	13,331,034	1,029,112
REV OVER/(UNDER) EXP	(123,210)	657,218	(500,542)	617,333	(252,326)	(76,801)
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	126,530	783,748	283,206	1,401,081	531,422	454,621



Town of Northlake
WATER & WASTEWATER

Fund: 200	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	2,653,339	2,840,035	4,701,520	4,701,520	4,734,613	4,806,496
REVENUES:						
Water Sales	1,564,207	2,256,247	2,750,000	1,296,635	2,400,000	3,250,000
Water Fees	203,250	226,480	250,250	157,750	250,250	250,250
Sewer Sales	917,177	1,152,270	1,500,000	867,881	1,250,000	1,750,000
Sewer Fees	21,100	30,200	20,000	29,650	40,000	20,000
FWSD Reimbursement	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Other Revenue:	87,696	1,427,725	75,050	111,351	125,000	75,050
TOTAL REVENUE:	2,793,430	5,092,921	4,595,300	2,463,266	4,065,250	5,345,300
EXPENSES:						
Payroll & Benefits	331,210	402,466	519,491	314,000	474,497	519,250
Supplies	38,546	36,263	56,082	22,670	38,450	61,082
Maintenance	107,506	103,733	110,185	63,237	104,685	138,810
Wholesale Water	881,097	1,528,569	1,500,000	1,192,520	1,750,000	2,000,000
Sewer Treatment	732,937	595,042	1,000,000	512,808	700,000	1,000,000
Utilities	35,001	38,618	46,620	25,611	46,620	63,220
Services	182,426	189,552	78,400	67,777	78,400	93,600
Internal Services	147,262	104,100	142,615	106,962	142,615	154,800
Capital Outlay	-	-	428,100	164,707	428,100	428,100
Transfers	150,000	200,000	230,000	172,500	230,000	300,881
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	2,605,985	3,198,343	4,111,493	2,642,793	3,993,367	4,759,743
REV OVER/(UNDER) EXP	187,445	1,894,578	483,807	(179,528)	71,883	585,557
ENDING FUND BALANCE	2,840,785	4,734,613	5,185,327	4,521,992	4,806,496	5,392,053
Less: Net Capital Assets	(2,609,785)	(4,444,530)	(4,444,530)	(4,444,530)	(4,444,530)	(4,444,530)
Less: Customer Deposits	(306,985)	(446,676)	(523,977)	(531,729)	(531,727)	(531,727)
Changes to Fund Balance	-	(33,093)	-	-	-	-
UNRESTRICTED FUND BALANCE	(75,985)	(189,686)	216,819	(454,267)	(169,762)	415,795

Budget Requests

Public Works New Position - 3 Person Crew, Superintendent (50%)	179,791
Technology Upgrades - SCADA, Meter Reader	44,300
System Improvements - Sewer Video Camera	11,500
Salary Adjustments	28,935
Water and Wastewater Rate Study	50,000
Total Budget Requests	314,526

REVISED REV OVER/(UNDER) EXP 271,031

REVISED ENDING UNRESTRICTED FUND BAL **101,269**



Town of Northlake
COST RECOVERY

Fund: 201	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	426,956	428,237	431,148	431,148	431,148	824,796.73
REVENUES:						
Water Sales	-	-	-	-	-	-
Water Fees	-	-	-	-	-	-
Sewer Sales	-	-	-	-	-	-
Sewer Fees	-	-	-	-	-	-
Cost Recovery Fees	-	-	-	305,000	433,149	200,000
Transfers	-	-	-	-	-	-
Other Revenue:	1,507	3,000	-	6,735	-	-
TOTAL REVENUE:	1,507	3,000	-	311,735	433,149	200,000
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	225	90	-	810	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	225	90	-	810	-	-
REV OVER/(UNDER) EXP	1,282	2,910	-	310,925	433,149	200,000
ENDING FUND BALANCE	428,237	431,148	431,148	742,072	864,297	1,024,797
Less: Net Capital Assets	-	-	-	-	-	-
Less: Upper Trinity Deposits	(288,000)	(288,000)	-	-	-	-
Changes to Fund Balance	-	-	-	-	-	-
UNRESTRICTED FUND BALANCE	140,237	143,148	431,148	742,072	864,297	1,024,797
Emergency Generator Automatic Transfer					39,500	
Total Budget Requests					39,500	
REVISED REV OVER/(UNDER) EXP					393,649	
REVISED ENDING UNRESTRICTED FUND BAL					824,797	



Town of Northlake
WATER IMPACT FEES - NORTH

Fund: 202	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	8,402	279,528	595,318	595,318	595,318	747,018
REVENUES:						
Water Impact Fees	307,575	338,973	250,000	286,473	300,000	400,000
Sewer Impact Fees	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Other Revenue:	17,278	15,972	1,700	6,331	1,700	1,700
TOTAL REVENUE:	324,853	354,945	251,700	292,804	301,700	401,700
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	38,535	29,521	200,000	33,118	150,000	100,000
Capital Outlay	-	-	-	1,077	-	-
Transfers	-	-	-	-	-	-
Debt Service	15,192	9,634	-	-	-	-
TOTAL EXPENSES:	53,727	39,155	200,000	34,195	150,000	100,000
REV OVER/(UNDER) EXP	271,125	315,790	51,700	258,609	151,700	301,700
ENDING FUND BALANCE	279,528	595,318	647,018	853,927	747,018	1,048,718
Less: Net Capital Assets	(625,213)	(618,301)	(618,301)	(618,301)	(618,301)	(618,301)
Less: Future Impact Fees	(13,444)	(13,444)	(13,444)	(13,444)	(13,444)	(13,444)
Changes to Fund Balance	-	-	-	-	-	-
UNRESTRICTED FUND BALANCE	(359,129)	(36,428)	15,272	222,181	115,272	416,972



Town of Northlake
WATER CAPITAL PROJECTS

Fund: 203	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	731,964	693,813	683,515	683,515	683,515	12,097,634
REVENUES:						
Water Sales	-	-	-	-	-	-
Water Fees	-	-	-	-	-	-
Sewer Sales	-	-	-	-	-	-
Sewer Fees	-	-	-	-	-	-
Cost Recovery Fees	-	-	-	-	-	-
Transfers	-	-	10,000,000	12,000,000	12,000,000	-
Other Revenue:	13,504	26,122	-	242,275	-	-
TOTAL REVENUE:	13,504	26,122	10,000,000	12,242,275	12,000,000	-
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	40,776	25,778	5,300	105,800	505,300	5,300
Capital Outlay	-	-	10,000,000	-	50,000	10,850,000
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	10,879	10,642	30,581	3,673	30,581	30,581
TOTAL EXPENSES:	51,655	36,420	10,035,881	109,472	585,881	10,885,881
REV OVER/(UNDER) EXP	(38,151)	(10,298)	(35,881)	12,132,803	11,414,119	(10,885,881)
ENDING FUND BALANCE	693,813	683,515	647,634	12,816,317	12,097,634	1,211,753
Less: Net Capital Assets	(1,023,427)	(997,986)	(997,986)	(997,986)	(997,986)	(997,986)
Changes to Fund Balance	-	-	-	-	-	-
UNRESTRICTED FUND BALANCE	(329,615)	(314,472)	(350,353)	11,818,331	11,099,647	213,766



Town of Northlake
WATER IMPACT FEES - SOUTH

Fund: 204	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	1,022,565	1,170,004	1,340,481	1,340,481	1,340,481	1,644,181
REVENUES:						
Water Impact Fees	160,946	363,811	200,000	437,941	450,000	200,000
Sewer Impact Fees	40,975	44,350	50,000	165,745	50,000	50,000
Transfers	-	-	-	-	-	-
Other Revenue:	1,174	2,695	1,700	6,331	1,700	1,700
TOTAL REVENUE:	203,095	410,856	251,700	610,017	501,700	251,700
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	55,656	240,379	512,000	189,649	198,000	322,000
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	55,656	240,379	512,000	189,649	198,000	322,000
REV OVER/(UNDER) EXP	147,439	170,478	(260,300)	420,368	303,700	(70,300)
ENDING FUND BALANCE	1,170,004	1,340,481	1,080,181	1,760,849	1,644,181	1,573,881
Less: Net Capital Assets	-	-	-	-	-	-
Less: Future Impact Fees	-	-	-	-	-	-
Changes to Fund Balance	-	-	-	-	-	-
UNRESTRICTED FUND BALANCE	1,170,004	1,340,481	1,080,181	1,760,849	1,644,181	1,573,881



Town of Northlake
NORTHLAKE PID#1 - HARVEST COMMUNITY

Fund: 401	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:		758	4,133	(666)	(666)	(116)
REVENUES:						
Assessments	294,469	501,736	780,150	774,547	780,150	1,005,480
Transfers	-	-	-	-	-	-
Other Revenue:	-	-	-	-	-	-
TOTAL REVENUE:	294,469	501,736	780,150	774,547	780,150	1,005,480
EXPENDITURES:						
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	288,104	503,161	779,600	769,133	779,600	1,005,480
Transfers	-	-	-	-	-	-
TOTAL EXPENDITURES:	288,104	503,161	779,600	769,133	779,600	1,005,480
REV OVER/(UNDER) EXP	6,365	(1,425)	550	5,414	550	-
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	6,365	(666)	4,683	4,748	(116)	(116)



Town of Northlake
NORTHLAKE PID#2 - THE HIGHLANDS

Fund: 402	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	1,379,116	118,594	125,790	123,460	123,460	147,046
REVENUES:						
Assessments	316,034	313,949	317,902	314,453	317,902	320,437
Transfers	-	-	-	-	-	-
Other Revenue	8,857	482	10,000	54	10,000	10,000
Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUE:	324,892	314,430	327,902	314,506	327,902	330,437
EXPENDITURES:						
Supplies	-	-	-	-	-	-
Maintenance	-	21,436	11,041	11,041	11,041	11,041
Utilities	-	-	-	-	-	-
Services	1,309,538	15,334	13,150	4,139	13,150	13,150
Transfers	-	-	-	-	-	-
Bond Debt Service	275,875	272,795	280,125	36,947	280,125	281,625
TOTAL EXPENDITURES:	1,585,413	309,565	304,316	52,127	304,316	305,816
REV OVER/(UNDER) EXP	(1,260,521)	4,866	23,586	262,380	23,586	24,621
Changes to Fund Balance	-	-	-	-	-	-
ENDING FUND BALANCE	118,594	123,460	149,376	385,840	147,046	171,667



Town of Northlake
TAX INCREMENT REINVESTMENT ZONE #1

Fund: 451	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	(1,385)	5,197	46,896	46,896	46,896	46,896
REVENUES:						
Ad Valorem Taxes	36,896	73,451	127,027	127,027	127,027	178,149
Transfers	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE:	36,896	73,451	127,027	127,027	127,027	178,149
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	97,027	-	97,027	143,839
Utilities	-	-	-	-	-	-
Services	30,314	31,751	30,000	4,741	30,000	30,000
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	30,314	31,751	127,027	4,741	127,027	173,839
REV OVER/(UNDER) EXP	6,582	41,700	-	122,286	-	4,310
ENDING FUND BALANCE	5,197	46,896	46,896	169,182	46,896	51,206



Town of Northlake
TECHNOLOGY SERVICES FUND

Fund: 504	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
BEGINNING FUND BALANCE:	-	89,719	36,019	47,295	47,295	38,795
REVENUES:						
Mayor & Council	-	6,500	6,500	4,875	6,500	9,000
Administration-GF	100,000	12,000	12,000	9,000	12,000	16,500
Town Secretary	-	5,000	5,000	3,750	5,000	6,900
Municipal Courts	-	16,000	16,000	12,000	16,000	22,100
Development	-	6,500	6,500	4,875	6,500	9,000
Police	-	47,000	47,000	35,250	47,000	65,000
Public Works	-	13,000	13,000	9,750	13,000	18,000
Administration-HOT	-	1,500	1,500	1,125	1,500	2,000
Administration-EDC	-	1,500	1,500	1,500	1,500	3,850
Administration-CDC	-	1,500	1,500	1,500	1,500	3,850
Administration-WS Fund	-	4,000	4,000	3,000	4,000	5,500
Utility Department	-	15,000	15,000	11,250	15,000	20,800
Interest Revenue	-	-	-	-	-	-
TOTAL REVENUE:	100,000	129,500	129,500	97,875	129,500	182,500
EXPENSES:						
Payroll & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	428	8,912	16,000	6,979	16,000	16,000
Utilities	-	14,720	31,000	18,903	31,000	31,000
Services	9,853	95,260	111,000	139,878	141,000	111,000
Capital Outlay	-	53,032	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	10,281	171,924	158,000	165,760	188,000	158,000
REV OVER/(UNDER) EXP	89,719	(42,424)	(28,500)	(67,885)	(58,500)	24,500
ENDING FUND BALANCE	89,719	47,295	7,519	(20,590)	(11,205)	63,295
Budget Requests:						
Transfer from General Fund					(50,000)	
Police Offices Network and Telecommunications						50,000
Total Budget Requests					(50,000)	50,000
REVISED REV OVER/(UNDER) EXP					(8,500)	(25,500)
REVISED ENDING FUND BALANCE					38,795	13,295



Town of Northlake
EQUIPMENT SERVICES FUND

Fund: 505	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
			Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	48,348	118,335	114,361	134,037	134,037	93,537
REVENUES:						
Equip. Service Revenue-PD	110,000	110,000	110,000	82,500	110,000	150,000
Equip. Service Revenue-PW	25,000	25,000	25,000	18,750	25,000	50,000
Equip. Service Revenue-Utilities	125,000	75,000	75,000	56,250	75,000	100,000
Equip. Service Revenue-Dev	-	12,000	12,000	9,000	12,000	12,000
Sale of Equipment Proceeds	-	32,761	11,000	-	11,000	11,000
Transfer from Debt Fund	305,000	-	-	-	-	-
Transfers from GF	-	-	-	-	-	-
Transfers from UF	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Insurance Proceeds	49,677	32,878	-	1,576	-	-
Other Revenue	9,067	2,774	500	6,529	500	500
TOTAL REVENUE:	623,745	290,413	233,500	174,604	233,500	323,500
EXPENSES:						
Supplies	-	-	-	-	-	-
Maintenance	44,818	64,612	7,000	2,076	7,000	7,000
Utilities	-	-	-	-	-	-
Services	-	731	-	-	-	-
Capital Outlay	508,941	209,367	267,000	114,779	267,000	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	553,758	274,711	274,000	116,855	274,000	7,000
REV OVER/(UNDER) EXP	69,986	15,702	(40,500)	57,749	(40,500)	316,500
ENDING FUND BALANCE	118,335	134,037	73,861	191,786	93,537	410,037

Budget Requests:

Police Vehicle Replacements (2)	135,000
Police Vehicle for Captain	39,000
Public Works Pickup for Superintendent	35,500
Public Works Crew Cab	66,500
Public Works Mower	18,350
Total Budget Requests	294,350

REVISED REV OVER/(UNDER) EXP 22,150

REVISED ENDING FUND BALANCE 115,687



Town of Northlake
BUILDING SERVICES FUND

Fund: 506	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019	FY 2020
	Actual	Actual	Original	Actual	Revised	Adopted
	Actual	Actual	Budget	As of 6/30	Budget	Budget
BEGINNING FUND BALANCE:	238,419	566,402	158,412	140,473	140,473	808,161
REVENUES:						
Interest Income	1,159	2,695	-	6,323.77	-	-
Insurance Proceeds	43,812	3,025	-	-	-	-
Mayor & Council	825	400	13,890	10,418	13,890	15,300
Administration-GF	266,000	107,000	17,360	13,020	17,360	19,100
Town Secretary	6,958	3,100	6,945	5,209	6,945	7,600
Municipal Courts	20,870	9,200	20,830	15,623	20,830	22,900
Development	8,696	3,800	8,680	6,510	8,680	9,500
Police	62,611	63,400	97,225	72,919	97,225	106,900
Public Works	17,392	7,600	31,250	23,438	31,250	34,400
Administration-HOT	1,739	800	1,735	1,301	1,735	1,900
Administration-EDC	1,739	800	1,735	1,301	1,735	1,950
Administration-CDC	1,739	800	1,735	1,301	1,735	1,950
Administration-WS Fund	4,870	2,200	10,420	7,815	10,420	11,500
Utility Department	17,392	7,900	38,195	28,646	38,195	42,000
Court Security	-	46,293	-	-	-	-
Maintenance Reserve	-	-	-	-	-	-
TOTAL REVENUE:	455,803	259,013	250,000	193,824	250,000	275,000
EXPENSES:						
Rent	21,684	21,732	146,660	91,289	146,660	198,156
Supplies	2,304	4,872	3,100	7,081	3,100	3,100
Maintenance	5,562	15,043	8,000	29,058	8,000	8,000
Utilities	24,473	10,938	15,000	9,560	15,000	15,000
Services	73,797	18,318	84,552	70,769	84,552	84,552
Capital Outlay	-	614,040	-	12,111	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	127,820	684,942	257,312	219,867	257,312	308,808
REV OVER/(UNDER) EXP	327,983	(425,930)	(7,312)	(26,044)	(7,312)	(33,808)
ENDING FUND BALANCE	566,402	140,473	151,100	114,429	133,161	774,353
Budget Requests:						
Transfer from Court Security					(75,000)	
Transfer from General Fund					(600,000)	
Police Office Finish-Out and Furniture						475,000
Town Hall and Police Security System and Parking Lot						200,000
Total Budget Requests					(675,000)	675,000
REVISED REV OVER/(UNDER) EXP					667,688	(708,808)
REVISED ENDING FUND BALANCE					808,161	99,353



Town of Northlake
DEPARTMENT REPORT

	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
COUNCIL						
EXPENDITURES:						
Payroll & Benefits	1,997	2,071	2,600	1,769	2,600	2,600
Supplies	625	2,561	1,940	3,417	3,170	3,040
Maintenance	65	-	-	-	-	-
Utilities	629	807	750	292	750	750
Services	12,640	25,417	7,500	13,866	15,000	14,500
Internal Services	825	6,900	20,390	15,293	20,390	24,300
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	16,781	37,757	33,180	34,636	41,910	45,190
ADMINISTRATION						
EXPENDITURES:						
Payroll & Benefits	321,999	321,693	438,546	319,338	438,546	428,929
Supplies	14,336	6,329	7,925	3,106	7,925	7,925
Maintenance	4,933	8,276	2,150	106	2,150	2,150
Utilities	1,529	1,376	1,200	1,129	1,200	1,200
Services	180,012	150,481	30,360	148,950	211,825	230,075
Internal Services	16,000	119,000	29,360	22,020	29,360	35,600
Capital Outlay	-	-	-	2,326	-	-
Transfers	50,000	500,000	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	588,808	1,107,156	509,541	496,975	691,006	705,879
TOWN SECRETARY						
EXPENDITURES:						
Payroll & Benefits	92,896	95,113	102,686	76,995	102,686	102,686
Supplies	2,369	2,450	3,610	1,648	3,610	3,610
Maintenance	146	-	500	-	500	500
Utilities	-	-	-	-	-	-
Services	17,340	15,314	24,750	8,375	18,750	20,750
Internal Services	6,958	8,100	11,945	8,959	11,945	14,500
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	119,709	120,976	143,491	95,977	137,491	142,046



Town of Northlake
DEPARTMENT REPORT

	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
MUNICIPAL COURT						
EXPENDITURES:						
Payroll & Benefits	197,385	196,283	213,405	157,893	213,405	216,305
Supplies	3,794	3,126	6,040	1,673	4,540	4,540
Maintenance	2,537	180	-	-	-	-
Utilities	-	-	-	-	-	-
Services	32,257	32,669	30,500	16,726	25,000	26,000
Internal Services	20,870	25,200	36,830	27,623	36,830	45,000
Capital Outlay	-	-	-	543	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	256,844	257,457	286,775	204,457	279,775	291,845
DEVELOPMENT SERVICES						
EXPENDITURES:						
Payroll & Benefits	75,249	126,564	227,434	116,629	173,955	219,890
Supplies	1,738	3,639	5,000	2,928	3,975	4,000
Maintenance	546	624	2,400	932	2,400	2,400
Utilities	579	1,236	1,200	1,233	1,500	1,500
Services	308,282	456,190	357,850	324,388	492,200	580,000
Internal Services	8,696	22,300	27,180	20,385	27,180	30,500
Capital Outlay	-	-	-	3,095	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	395,090	610,551	621,064	469,590	701,210	838,290
POLICE						
EXPENDITURES:						
Payroll & Benefits	939,339	1,139,308	1,367,862	933,040	1,280,926	1,328,718
Supplies	66,044	75,389	104,068	56,268	90,568	108,180
Maintenance	25,640	47,117	45,336	30,953	40,836	54,655
Utilities	5,247	8,614	8,600	5,638	8,600	8,940
Services	56,079	51,986	64,008	38,536	59,508	65,313
Internal Services	172,611	220,400	254,225	190,669	254,225	301,900
Capital Outlay	-	6,679	-	16,664	16,664	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	1,264,959	1,549,493	1,844,099	1,271,767	1,751,327	1,867,706



Town of Northlake
DEPARTMENT REPORT

	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
<u>PUBLIC WORKS - GENERAL FUND</u>						
EXPENDITURES:						
Payroll & Benefits	243,269	290,928	350,257	191,201	271,048	351,115
Supplies	27,809	36,858	42,930	25,967	42,930	53,630
Maintenance	150,524	211,776	159,725	73,631	159,725	172,875
Utilities	9,563	6,938	11,025	6,093	11,025	11,025
Services	34,933	31,785	28,000	20,909	28,000	28,000
Internal Services	42,392	45,600	69,250	51,938	69,250	77,400
Capital Outlay	-	1,590	6,000	271	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	508,489	625,475	667,187	370,011	581,978	694,045
<u>NON-DEPARTMENTAL - GENERAL FUND</u>						
EXPENDITURES:						
Payroll & Benefits	1,133	2,952	15,000	2,412	15,000	15,000
Supplies	41	462	-	-	-	-
Maintenance	5,598	318	-	-	-	-
Utilities	-	-	-	-	-	-
Services	58,648	96,490	82,206	54,668	82,206	208,646
Internal Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	350,000	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	415,420	100,222	97,206	57,080	97,206	223,646
<u>ADMINISTRATION - UTILITY FUND</u>						
EXPENSES:						
Payroll & Benefits	111,994	112,125	122,501	77,416	111,105	119,102
Supplies	5,795	1,721	4,200	162	4,200	4,200
Maintenance	1,322	4,342	600	-	600	600
Utilities	-	-	-	-	-	-
Services	114,912	112,833	36,100	22,397	36,100	36,100
Internal Services	4,870	6,200	14,420	10,815	14,420	17,000
Capital Outlay	-	-	-	769	-	-
Transfers	150,000	200,000	230,000	172,500	230,000	300,881
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	388,893	437,221	407,821	284,060	396,425	477,883



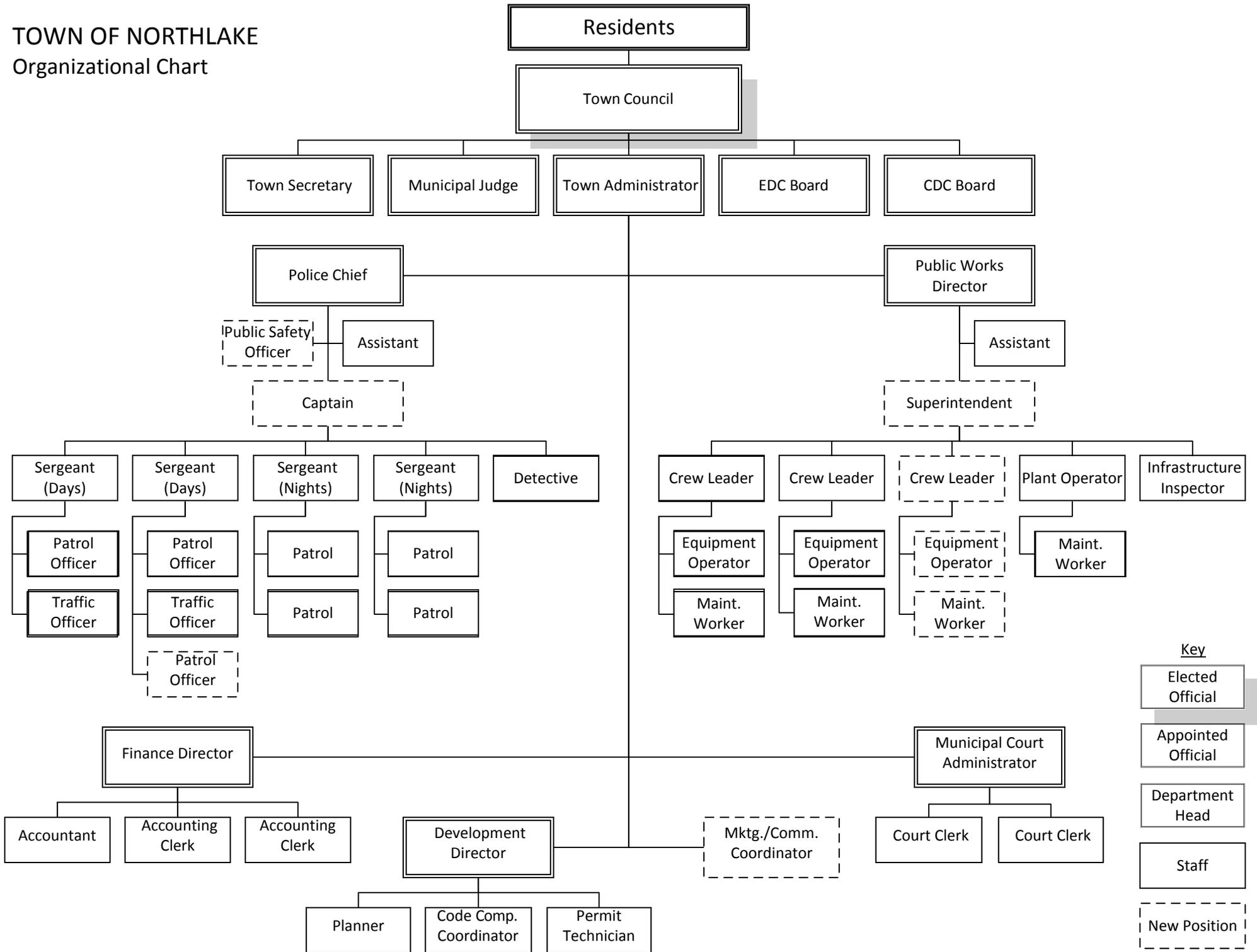
Town of Northlake
DEPARTMENT REPORT

	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2019 Actual As of 6/30	FY 2019 Revised Budget	FY 2020 Adopted Budget
PUBLIC WORKS - UTILITY FUND						
EXPENSES:						
Payroll & Benefits	219,216	290,341	396,990	251,711	363,392	398,943
Supplies	32,751	34,542	51,882	22,508	34,250	56,882
Maintenance	106,183	99,391	109,585	63,237	104,085	138,210
Utilities	1,649,035	2,162,229	2,546,620	1,730,939	2,496,620	3,063,220
Services	38,649	50,518	42,300	37,681	42,300	57,500
Internal Services	142,392	97,900	128,195	96,147	128,195	137,800
Capital Outlay	-	-	428,100	163,939	428,100	428,100
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	<u>2,188,227</u>	<u>2,734,921</u>	<u>3,703,672</u>	<u>2,366,162</u>	<u>3,596,942</u>	<u>4,280,655</u>

PUBLIC WORKS - NON-DEPARTMENTAL

EXPENSES:						
Payroll & Benefits	-	-	-	27	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Services	28,865	26,201	-	7,699	-	-
Internal Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Lease Purchase Debt Service	-	-	-	-	-	-
TOTAL EXPENSES:	<u>28,865</u>	<u>26,201</u>	<u>-</u>	<u>7,726</u>	<u>-</u>	<u>-</u>

TOWN OF NORTHLAKE
Organizational Chart



Key

- Elected Official
- Appointed Official
- Department Head
- Staff
- New Position

TOWN OF NORTHLAKE

Personnel Distribution Full-Time Equivalents

	2017/18 Actual	2018/19 Adopted	2019/20 Full Year	2019/20 Requests	2019/20 Proposed
GENERAL FUND					
Administration					
Town Administrator	1.00	1.00			1.00
Town Secretary	1.00	1.00			1.00
Marketing Coordinator (25%)	0.00	0.00		0.25	0.25
Finance Director (75%)	0.75	0.75			0.75
Accountant (75%)	0.00	0.56	0.19		0.75
Accounting Clerk (75%)	0.75	0.75			0.75
Total	3.50	4.06	0.19	0.25	4.50
Development Services					
Development Director (25%)	0.25	0.25			0.25
Planner	0.00	0.75	0.25		1.00
Code Compliance Coordinator	0.75	1.00			1.00
Permit Technician	1.00	1.00			1.00
Total	2.00	3.00	0.25	0.00	3.25
Municipal Court					
Court Administrator	1.00	1.00			1.00
Court Clerk	2.00	2.00			2.00
Total	3.00	3.00	0.00	0.00	3.00
Police					
Police Chief	1.00	1.00			1.00
Captain	0.00	0.00		1.00	1.00
Sergeant	3.00	3.75	0.25		4.00
Police Officer	8.00	8.00		1.00	9.00
Detective	1.00	1.00			1.00
Public Safety Officer	0.00	0.00		1.00	1.00
Administrative Assistant	0.75	1.00			1.00
Total	13.75	14.75	0.25	3.00	18.00
Public Works					
Public Works Director (50%)	0.50	0.50			0.50
Superintendent	0.00	0.00		0.50	0.50
Crew Leader (50%)	1.00	1.00		0.50	1.50
Infrastructure Inspector (50%)	0.37	0.50			0.50
Equipment Operator (50%)	1.00	1.00		0.50	1.50
Maintenance Worker (50%)	1.00	1.00		0.50	1.50
Administrative Assistant (50%)	0.37	0.50			0.50
Total	4.24	4.50	0.00	2.00	6.50
Total General Fund	26.49	29.31	0.69	5.25	35.25

TOWN OF NORTHLAKE

Personnel Distribution

Full-Time Equivalents

	2017/18 Actual	2018/19 Adopted	2019/20 Full Year	2019/20 Requests	2019/20 Proposed
<u>ECONOMIC DEVELOPMENT CORP.</u>					
Development Services					
Development Director (25%)	0.25	0.25			0.25
Marketing Coordinator (25%)	0.00	0.00		0.25	0.25
Total	0.25	0.25	0.00	0.25	0.50
<u>COMMUNITY DEVELOPMENT CORP.</u>					
Development Services					
Development Director (25%)	0.25	0.25			0.25
Marketing Coordinator (25%)	0.00	0.00		0.25	0.25
Total	0.25	0.25	0.00	0.25	0.50
<u>HOTEL OCCUPANCY TAX FUND</u>					
Development Services					
Development Director (25%)	0.25	0.25			0.25
Marketing Coordinator (25%)	0.00	0.00		0.25	0.25
Total	0.25	0.25	0.00	0.25	0.50
<u>UTILITY FUND</u>					
Administration					
Finance Director (25%)	0.25	0.25			0.25
Accountant (25%)	0.00	0.19	0.06		0.25
Accounting Clerk (25%)	0.25	0.25			0.25
Utility Billing Clerk	1.00	1.00			1.00
Total	1.50	1.69	0.06	0.00	1.75
Public Works					
Public Works Director (50%)	0.50	0.50			0.50
Superintendent	0.00	0.00		0.50	0.50
Crew Leader (50%)	1.00	1.00		0.50	1.50
Infrastructure Inspector (50%)	0.37	0.50			0.50
Equipment Operator (50%)	1.00	1.00		0.50	1.50
Plant Operator	1.00	1.00			1.00
Maintenance Worker (50%)	1.00	1.00		0.50	1.50
Maintenance Worker - Utility	0.00	0.75	0.25		1.00
Administrative Assistant (50%)	0.37	0.50			0.50
Total	5.24	6.25	0.25	2.00	8.50
Total Utility Fund	6.74	7.94	0.31	2.00	10.25
All Funds Total	33.98	38.00	1.00	8.00	47.00