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Tarrant County Clerk

2:29 pm, Oct 11 2023

Mary Louise Nicholson
County Clerk

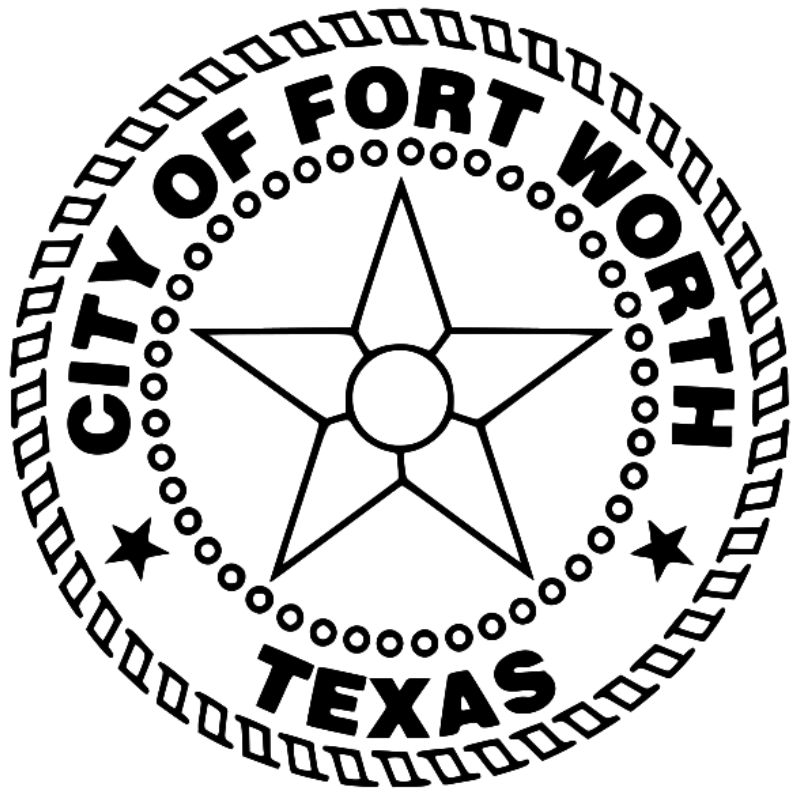
by ngorena

CITY OF FORT WORTH, TEXAS

FY2023

ADOPTED
ANNUAL BUDGET
& PROGRAM
OBJECTIVES





**CITY OF FORT WORTH, TEXAS
FISCAL YEAR 2022-2023
ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$73,009,942, which is a 11.4 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$19,583,878.

CITY COUNCIL RECORD VOTE

The members of the governing body voted on the adoption of the budget as follows:

FOR: Mayor Mattie Parker, Council Members Carlos Flores, Gyna Bivens, Jared Williams, Leonard Firestone, Chris Nettles, Elizabeth Beck

AGAINST: Alan Blaylock, Michael D. Crain

PRESENT but abstained from voting: None

ABSENT: None

MUNICIPAL PROPERTY TAX RATES

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Rate	Adopted FY2021-22	Adopted FY2022-23
Property Tax Rate	\$0.732500	\$0.712500
No-New-Revenue Tax Rate	0.725928	0.666876
No-New-Revenue Maintenance and Operations Tax Rate	0.589116	0.540229
Voter-Approval Tax Rate	0.822434	0.793356
Debt Rate	0.147500	0.147500

MUNICIPAL DEBT OBLIGATIONS

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$1,114,604,718.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director



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Organizational Information



Organizational Information

Budget Development Staff

CITY OF FORT WORTH, TEXAS Adopted Annual Operating Budget FISCAL YEAR 2023

Mattie Parker

Mayor

David Cooke

City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

William Johnson

Assistant City Manager

Valerie Washington

Assistant City Manager

Jesica McEachern

Assistant City Manager

Planning and Data Analytics Staff

Richard Zavala, Interim Director, Planning and Data Analytics Department

Cayce Lay Lamas, Assistant Director, Operations Planning Division

Loraine Coleman, Budget Manager

Orkhan Ismayilov, Budget Manager

Pamela Kacmarynski, Business Process Manager

Juanita Jimenez, Senior Budget Analyst

Jeffrey Craven, Senior Budget Analyst

Becky Miles, Budget Analyst I

Sydney Sexton, Budget Analyst II

Lucas Mann, Management Analyst II

Steven Hole, Performance Analyst

Danielle Pickle, Sr. Business Process Analyst

Rodney Arnold, Business Process Analyst II

Tatiana Caterov, Budget Analyst I

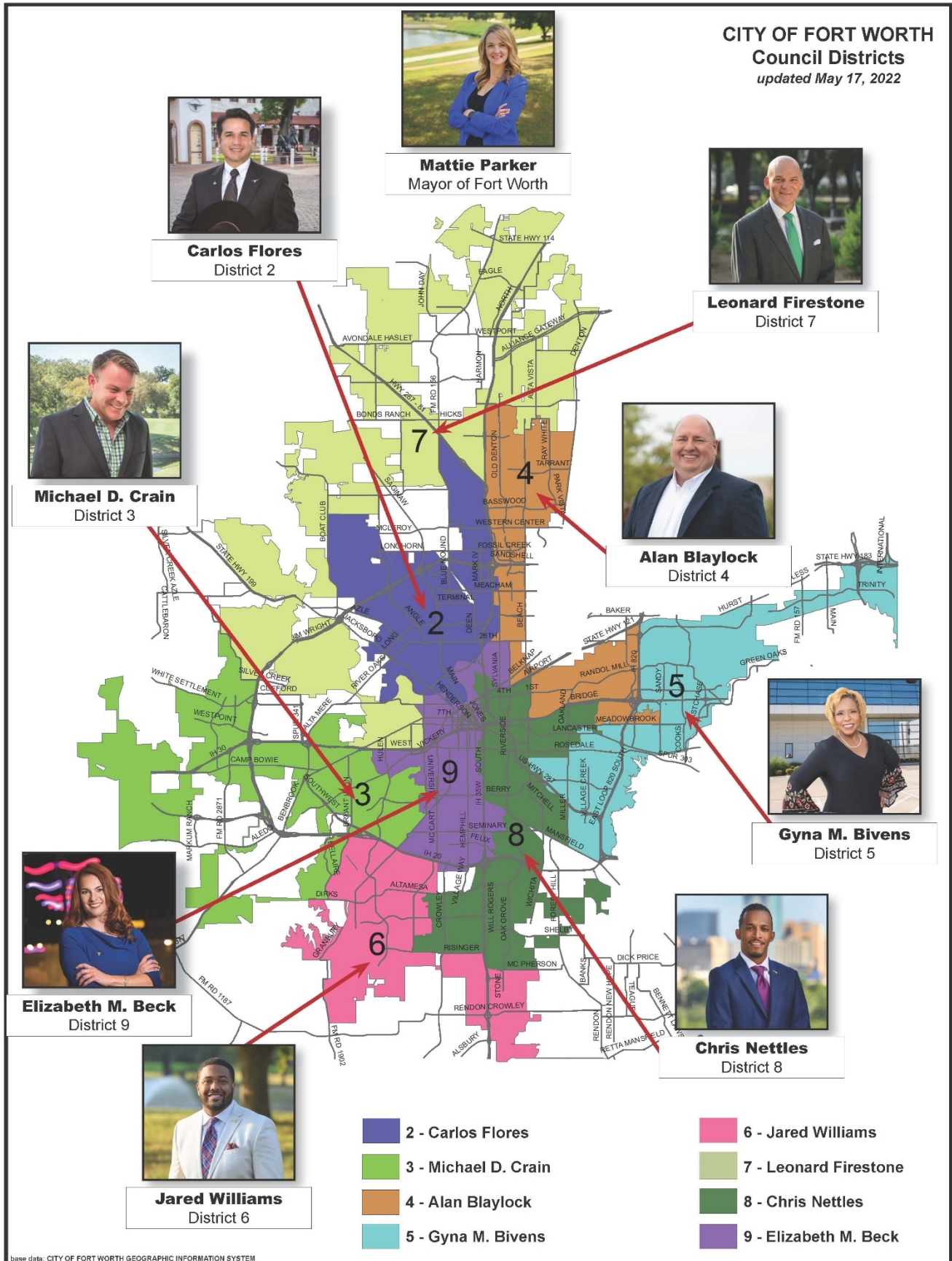
Zoe Gao, Budget Analyst II

Ambra Pira, Budget Analyst II

Tracey Martin, Senior Administrative Assistant

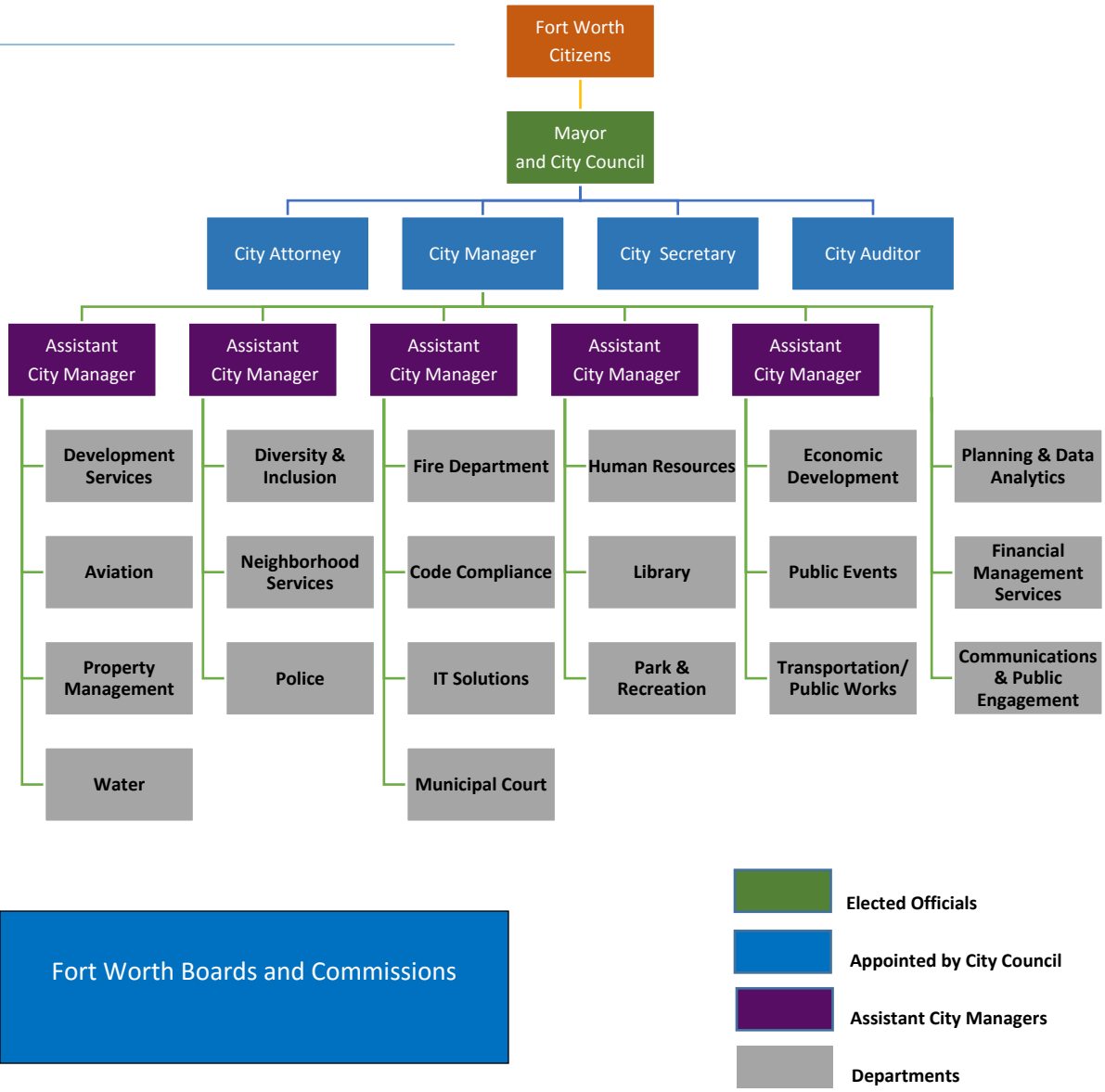
Organizational Information

City Council District Map



Organizational Information

City Organization Chart



Organizational Information

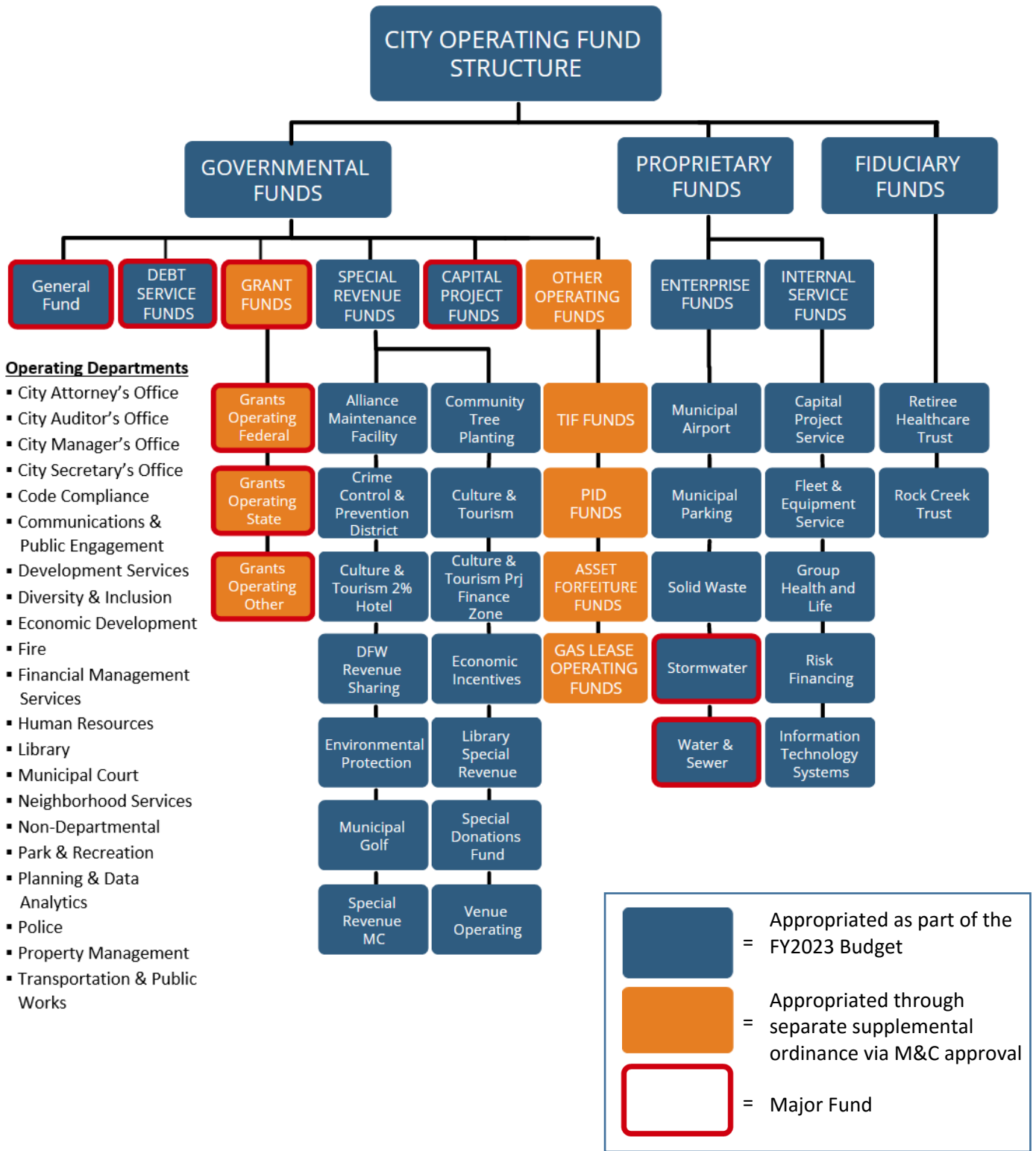
Fort Worth Boards & Commissions

- Animal Shelter Advisory
- Art Commission
- Aviation Advisory Board
- Board of Adjustment - Commercial
- Board of Adjustment - Residential
- Building Standards Commission
- Business Equity Advisory Board
- Capital Improvements Advisory Committee for Transportation Impact Fees
- Capital Improvements Plan Advisory Committee - Water/Wastewater
- City Plan Commission
- Civil Service Commission
- Community Action Partners Council
- Community Development Council
- Construction and Fire Prevention Board of Appeals
- Dallas-Fort Worth International Airport Board
- Downtown Design Review Board
- Employees' Retirement Fund Board of Trustees Pension
- Fort Worth Alliance Airport Board of Adjustment
- Fort Worth Alliance Airport Zoning Commission
- Fort Worth Housing Solutions
- Fort Worth Human Relations Commission
- Fort Worth Pedestrian and Bicycling Advisory Commission
- Historic and Cultural Landmarks Commission
- Human Relations Commission - Mayor's Committee on Persons With Disabilities
- Library Advisory Board
- Metropolitan Area EMS Authority
- Park and Recreation Advisory Board
- Tarrant County 911 Emergency Assistance District Board
- Trinity Metro Board of Directors (Formally Fort Worth Transportation Authority)
- Urban Design Commission
- Zoning Commission

Source: City Secretary's Office

Organizational Information

Total City Operating Budget Organization Chart



Organizational Information

Department & Fund Relationship

Diving a little deeper into the organization chart on the previous page, the following provides the relationship of each department with the funds of the city.

DEPARTMENTS	FUNDS											
	Governmental Funds							Proprietary Funds				Fiduciary Funds
	General Fund	Debt Service Fund	Capital Funds	Grants Funds	Special Revenue Funds	PIDS	TIFS	Water and Sewer	Stormwater	Enterprise Funds	Internal Service Funds	Trust Funds
	<i>(Major)</i>	<i>(Major)</i>	<i>(Major)</i>	<i>(Major)</i>	<i>(Nonmajor)</i>	<i>(Nonmajor)</i>	<i>(Nonmajor)</i>	<i>(Major)</i>	<i>(Major)</i>	<i>(Nonmajor)</i>	<i>(Nonmajor)</i>	<i>(Nonmajor)</i>
Aviation												
City Attorney's Office												
City Auditor's Office												
City Manager's Office												
City Secretary's Office												
Code Compliance												
Communications and Public Engagement												
Development Services												
Diversity and Inclusion												
Economic Development												
Financial Management Services												
Fire												
Human Resources												
Information Technology Solutions												
Library												
Municipal Court												
Neighborhood Services												
Park & Recreation												
Planning & Data Analytics												
Police												
Property Management												
Public Events												
Transportation and Public Works												
Water & Sewer												

For budgeting purposes, all funds are budgeted individually, regardless of major or nonmajor fund status and for the funds that are adopted annually, are reported as such in the adopted annual budget and program document. At fiscal year end, you may find that nonmajor funds will be reported in aggregate in the annual financial report. Debt service funds qualify to be reported in aggregate but are calculated as a major fund for financial reporting purposes. You will find the debt funds to be reported separately later in this document.

The annual financial report reports on all funds of the City, while the annual budget adoption omits certain funds due to the type of activity each holds. This is true of certain capital funds, grant funds, and some special revenue funds. Capital funds are appropriated during the annual process and are included in our 5 Year Capital Improvement Program. However, due to the timing and nature of funding sources, some capital appropriations are made during the fiscal year as amendments to our annual ordinance. Grant funds are adopted under separate ordinances throughout the fiscal year as the activity is contingent upon receiving awards. PIDS and TIFS are also adopted under separate ordinances, however for budgeting needs, you will find these are included in our adopted annual budget and program document.

Funds identified as major funds meet the criteria of having more than 10% of the revenues or expenditures of the appropriated budget of the governmental or enterprise funds type. These are reviewed annually. Additional funds considered important by the City but not meeting the criteria of a major fund are budgeted and reported as a major fund (i.e., Stormwater Utility Fund).

Executive Message



Executive Message

City Strategic Vision

Mission

Working together to build a strong community.

Building a strong community means building strong neighborhoods, developing a sound economy, providing a safe community and fostering a healthy environment.

Vision

Fort Worth will be the most livable and best managed city in the country.

The city's vision statement set forth our aspiration to become even better than we are today as a community and as an organization.

Values

There are six values that guide our employees as they go about this work.

- Exceptional Customer Experience
- Accountability
- Ethical Behavior
- Diversity
- Mutual Respect
- Continuous Improvement

Our Objectives

- Building a safe community
- Making Fort Worth a better place to live, work and play
- Preserving the past and building the future
- Providing exceptional customer service

Executive Message

Budget Message

August 9, 2022

Honorable Mayor and Members of the City Council
City of Fort Worth, Texas

I am pleased to present to you the City Manager's Fiscal Year 2023 (FY2023) Adopted Budget. The adopted budget addresses the strategic initiatives of the City Council including increased investment in a safer, cleaner community; sustainability of new and existing infrastructure; and, services to more effectively respond to the demands of a rapidly growing city. In addition, the adopted budget recognizes the importance of strategic alignment of services with the workforce as well as market competitive compensation and benefits. Lastly the adopted budget recognizes the fiduciary responsibility to taxpayers while ensuring services are responsively delivered and assets are effectively managed. We continue to make the City more efficient, more transparent, and more accessible with enhancements to our staffing, innovative programming, and purposeful public engagement.

I am presenting you with a balanced \$915 million General Fund budget that achieves the following:

- Reflects the growth in population and development that continues to occur
- Emphasizes the importance of public safety and a clean and more attractive city
- Continues programs that ensure equitable investment and maintenance throughout the City
- Increases the cash funding dedicated to capital projects, including additional funds for street maintenance and repair, pavement marking, streetlight maintenance, neighborhood vitality and safety, park maintenance and improvements, and information technology
- Lowers the property tax rate to 71.25 cents per \$100 of assessed taxable value, which continues the effort to keep taxes low and competitive

Addressing the growing demands on our City's resources, the citywide FY2023 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals \$2.3 billion, which is a 11.87% increase from the FY2022 Budget. The budget includes a total of 7,877 authorized positions (APs).

As we adjust to a post-pandemic world, we remain one of the fastest-growing cities in the nation, as well as one of the most livable communities. During FY2023, two new city council districts will be added to the governing body as a reflection of the enormous growth that has marked Fort Worth as the thirteenth largest city in the country. Economic trends forecast ongoing growth and development in Fort Worth and we anticipate job and population growth to continue as more companies and people move to Fort Worth.

Executive Message

Certainly, the community will continue to come together to navigate our collective future, more unified building on the great traditions of Fort Worth.

The FY2023 Adopted Budget is our plan to meet responsibilities, address challenges, improve services, and ensure appropriate equitable investments in infrastructure while maintaining quality responsive services.

Respectfully submitted,

A handwritten signature in black ink that reads "David Cooke". The signature is written in a cursive, flowing style.

David Cooke
City Manager

Executive Message

The FY2023 Adopted Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. The budget process is centered on a broader, organizationally-focused decision-making process that support its financial health, not only for the upcoming year, but well into the future. In addition to the annual operating budget development, the City adopts a five-year Capital Improvement Program that addresses the growth and infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

The local Fort Worth economy has shown strong growth over the last five years, along with the greater Dallas-Fort Worth metropolitan area; however, the growing demands on the city's limited financial resources while minimizing taxpayer burden continue to set the stage in which the City must operate.

In addition to the promoting the City's strategic vision, there were several guiding principles for the final budget:

- Maintain or lower property tax rates
- Prioritize funding for infrastructure growth & maintenance
- Focus on initiatives that promote a clean & Safe Fort Worth

This year, the continued challenge of COVID-19 and forecasting the impacts of this pandemic into the foreseeable future has added levels of complexity since predictions surrounding the economic recovery are varied. Looking back to the "great recession" of 2008 does provide some insight into how staff plans for an economic rebound, but the pandemic has permanently impacted the way we do business.

OVERVIEW

The FY2023 Adopted Budget totals \$2.3 billion, which includes 7,877 authorized positions (AP) and consists of 20 different operating departments (excluding Non-Departmental) plus four appointed officials' offices, across multiple funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds. Of the total budget, 39 percent, or \$915 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning, development, public libraries, and general management of the city. The remaining 61 percent, or \$1.36 billion, will fund the operations of the other funds noted above.

BUDGET DEVELOPMENT PROCESS

The FY2023 budget process began in January of 2022 when City executive staff internally reviewed the upcoming seven-year projection. February of 2021 brought the City Council retreat and an effort to align City Council goals with executive staff guiding principles. On March 25, the Planning and Data Analytics Department hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, operations planning division staff, and departmental fiscal coordinators to discuss the overall strategy for developing the FY2023 budget.

Moving into the development of the FY2023 budget, programs and services were reviewed for prioritization, continued growth as Fort Worth attracts new residents and businesses, and the desire to minimize the financial burden to taxpayers. City staff set out to prepare the FY2023 Budget by relying on the following budget development strategies:

- Maintain or lower the property tax rate in the General Fund
- Increase funding for capital investment and maintenance

Executive Message

- Meet infrastructure and service growth needs – 2018 & 2022 Bond Programs
- No use of fund balance/reserves for operations
- Improve equity of city services
- Enhance public safety
- Prepare for slower growth of resources, both near-term and into the future

To date, the City has not experienced the negative impact anticipated due to the pandemic and current economic climate; instead, the demand for city services has increased. To accommodate the delivery of a high service level, 328 positions have been added to the FY2023 budget.

As staff worked to allocate limited resources, the inclusion or exclusion of various citywide expenditures, revenue opportunities, individual programs, and existing service levels were all evaluated against these strategies.

As the City worked through the annual budget development process, staff updated city executive leadership on the performance of the 2 budget. To facilitate this process, the City conducted comprehensive citywide forecasts for months five and eight of the fiscal year to monitor current performance and to assist in the development of the upcoming budget.

SIGNIFICANT ISSUES

Before highlighting specifics of the FY2023 budget, included below are topics that received significant attention during the budget development process.

Economic Climate

The City faces many challenges in the post-pandemic world. Increased inflation has impacted much of the purchasing activities throughout the organization, causing delays in projects, reduced scope of service delivery, and increased strain on already limited resources. The upcoming budget includes funding for all necessary services and staff will closely monitor the economy to ensure the best uses of funds. Inflation is also impacting the employee base. Recruitment and retention have become a priority in the midst of the “great resignation” trend. Turnover has dramatically increased and all departments are struggling to fill vacancies. Recognizing this issue, funding was made available to Human Resources as part of the FY2023 budget to address compensation.

American Rescue Plan Act of 2021

In March 2021, the President signed the American Rescue Plan Act (ARPA), providing aid and relief to various sectors of the United States (U.S.) economy. The City of Fort Worth's allocation from these funds totals \$173,745,090, of which a first tranche (50%), in the amount of \$86,872,545 was received on May 19, 2021. The second half of these funds were received in May of 2022, in accordance with U.S. Treasury guidelines. All funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026. These are grant funds and will be appropriated through Mayor & Council Communications. Therefore, the use of ARPA funds are not included in the annual budget adoption and program objectives or the 5-year capital improvement program.

Capital Planning

The City is presenting, in conjunction with the FY2023 Adopted Budget, a 5-Year Capital Improvement Program (CIP) which includes the planned capital projects and associated funding sources for the next five years. The FY2022 Adopted Budget includes transfers to fund some of the projects in the first year of the CIP. Annually, a review process is performed to identify capital needs before developing the annual operating budget. This allows

Executive Message

management to plan capital and operations long-term, ensuring capital funding is available to support the increasing needs of our growing city. Capital funding is secured from various sources including, but not limited to, debt issuance, special revenues, and transfers from operating (pay as you go cash.) Pay as you go capital includes a long-range projection to guarantee a healthy allocation of funding each year from the operating budget. This annual capital support, flowing from operating funds, is included in Transfer Out & Other categories in the appropriate department and fund summary tables in this document.

Advertising and Lobbying Disclosure

Per Section 140.0045 of the Texas Local Government Code, the City must itemize certain expenditures in certain political subdivision budgets. These citywide expenditures include advertising costs for notices required by law to be published in a newspaper, and expenditures for lobbying costs which directly or indirectly influence or attempt to influence the outcome of legislation or lobbying in FY2022, with the amount budgeted for similar activities in FY2023.

<i>Expenditures for Comparison</i>	<i>FY2022 Estimated Actuals</i>	<i>FY2023 Budget</i>
Advertising-Required Legal Notices	\$ 79,975.62	\$ 107,629.20
Lobbying Expenditures	\$ 308,000.00	\$ 308,000.00

Schedule of Changes

The following changes were made to the FY2023 operating budget subsequent to the recommended budget that was provided to City Council on September 23, 2022.

General Fund

- The City Manager’s Office within the General Fund reduced a proposed administrative assistant position and added ten (10) Council aides necessary to provide administrative support to the Council offices. These positions were discussed and approved during the September 9 Budget Work Session. These adjustments were made within the General Fund’s recommended budget.

Other Funds

- The Crime Control & Prevention District Special Revenue Fund increased by \$310,954 for a total operating budget of \$117,702,331. On August 23, 2022 the Crime Control & Prevention District Board approved a Funding Application improvement for the Neighborhood Crime Prevention Initiative that was different from the recommended budget and included two (2) additional authorized positions to enhance oversight of community partnerships.
- The Crime Control & Prevention District Community Based Special Revenue Project Fund budget of \$2,735,308 is included in the operating budget. The fund was established for FY2022 via M&C and was excluded from the recommended budget due to an administrative oversight. The fund accounts for the multi-year grant contracts, as approved by the CCPD Board.
- The Municipal Court Special Project Fund budget of \$1,847,095 is included in the operating budget. The fund was excluded from the recommended budget due to an administrative oversight. The fund accounts for the special revenues associated with court technology and juvenile/truancy state regulations.
- The Special Donation Special Revenue Fund was removed from the operating budget, a reduction of \$750,000. The fund is no longer appropriated as part of the budget process; M&Cs will be presented as funds are collected and qualifying expenditures identified.

Executive Message

- The Municipal Parking Enterprise Fund decreased by \$484,227 for a total operating budget of \$8,132,939. The reduction is directly related to the commercial property risk allocation.
- The Group Health Internal Service Fund increased by \$1,564,193 for a total operating budget of \$79,317,740. The increase is required to fund the Fire department’s administrative service charge, as mandated in the Collective Bargaining Agreement.
- The Solid Waste Enterprise Fund transferred a planner and an administrative technician to the Environmental Protection Special Revenue Fund. The department mistakenly omitted the transfer in the original budget request. These positions are supporting the increased workload associated with the expanded environmental programs. There is a net zero impact on the total operating budget.

General Fund Revenue			
Revenue Category	Recommended	Revised	Change
Property Tax	531,785,972	531,785,972	-
Sales Tax	212,147,461	212,147,461	-
Other Tax	54,146,726	54,146,726	-
License & Permits	20,686,694	20,686,694	-
Intergovernmental	505,442	505,442	-
Charge for Service	33,886,591	33,886,591	-
Fines & Forfeitures	7,311,062	7,311,062	-
Use of Money & Property	2,931,561	2,931,561	-
Other	3,347,033	3,262,825	(84,208)
Transfer In	48,592,339	48,676,547	84,208
Revenue	\$ 915,340,881	\$ 915,340,881	-

General Fund Expenses			
Department	Recommended	Revised	Change
City Managers Office Dept	10,740,253	10,740,253	-
Planning & Data Analytics Dept	8,750,328	8,750,328	-
Development Services	29,331,458	29,331,458	-
Communications & Public Engage	5,513,485	5,513,485	-
Diversity & Inclusion Dept	2,435,259	2,435,259	-
City Auditor Department	2,337,683	2,337,683	-
City Secretary Department	2,518,393	2,518,393	-
City Attorney Department	7,937,225	7,937,225	-
Financial Management Dept	13,758,733	13,758,733	-
Human Resources Department	6,283,156	6,283,156	-
Economic Development Dept	43,767,568	43,767,568	-
Neighborhood Services Dept	14,344,160	14,344,160	-
Transportation & Public Works	88,570,377	88,570,377	-
Property Management Dept	29,628,584	29,628,584	-
Code Compliance Dept	27,330,256	27,330,256	-
Police Department	298,551,538	298,551,538	-
Fire Department	192,712,915	193,272,915	560,000
Municipal Court Department	15,350,385	15,350,385	-
Park and Recreation Department	62,430,514	61,870,514	(560,000)
Library Department	26,075,266	26,075,266	-
Non-Departmental	26,973,345	26,973,345	-
Expenses	\$ 915,340,881	\$ 915,340,881	-

Executive Message

GENERAL FUND REVENUES

While the City has prepared for fewer resources in FY2023, Fort Worth is still expecting a positive economic outlook with property tax revenue, along with fee income, continuing to grow.

General Fund Revenue Budget			
Adopted	Adopted	Percent	Dollar
<u>FY2022</u>	<u>FY2023</u>	<u>Change</u>	<u>Change</u>
\$831,934,777	\$915,340,881	10.03%	\$45,379,662

Property Tax

The City receives the majority of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2022 showed an increase in the City's property tax base. In comparison to the July 2021 certified property tax roll, the July 2022 certified property tax roll reflected a 14.5 percent growth in adjusted net taxable property value, mostly due to increasing values on real property.

When updating the seven-year financial forecast and preparing the budget for City Council consideration, staff analyzed many of the factors impacting property tax revenue, including anticipated population growth, historical change in values for residential and commercial properties, current and projected permitting data, the impact of foreclosures, as well as exemptions and protests. Staff also evaluated the allocation of the levy amount, and resulting availability of revenue for operations and maintenance (O&M), as compared to the amount available to repay the city's debt.

For FY2023, the city's combined property tax rate is to be lowered to \$0.7125 per \$100 of assessed valuation, with the collection rate increasing to pre-pandemic levels to 98.50 percent. Based on the O&M levy rate of \$0.5650 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$532 million in revenue for FY2023. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$139 million, which will allow the repayment of all current and proposed debt obligations.

Going forward, long-range planning includes expectations of an eventual downturn in property tax revenues, despite rising property values, due to the legislative revenue caps and the governing body's desire to minimize the financial burden on taxpayers. The City was fortunate to see an increase in certified values during the pandemic and its economic outlook reflects the growth as new residents and businesses continue to move to Fort Worth.

Sales Tax

Sales tax collections are the second major revenue component. In developing the FY2022 budget last year, the City took a cautious approach to formulating sales tax projections. Fort Worth has continued to show resiliency where consumers have sustained spending which generate sales tax receipts. This consumer behavior pushed sales and use tax collections to exceed the original assumptions for last fiscal year. Due to this recent activity, the FY2023 budgeted sales tax is shown with a fairly significant increase as compared to last year. In addition to the rise in recent collections over the original expectations, Fort Worth is still leading the way in population growth, as the 13th largest city in the United States, and is still growing. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local economy, to determine tax revenue. Based on this evaluation and FY2022 year-end budget projections, tax revenue is expected to increase in FY2023 by 16%, or \$16.0M, from budgeted FY2022 sales tax and is budgeted at \$212,147,461.

Executive Message

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
Adopted	Adopted	Percent	Dollar
<u>FY2022</u>	<u>FY2023</u>	<u>Change</u>	<u>Change</u>
\$831,934,777	\$915,340,881	10.03%	\$83,406,104

For FY2023, General Fund expenditures are held in line with revenues. The City strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also addressing cleanliness and safety concerns for operations. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite identified savings, some costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, additional facilities becoming operational, improving equity of city services, and enhancing public safety.

Salary and Benefits Changes. The following salary and benefits changes are included in the FY2023 Budget:

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract.
- Fire Civil Service employees will receive salary increases in accordance with the recently renewed Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association.
- Pay for performance for general employees is reinstated and budgeted at four percent, after being discontinued in FY2021 (Ranges 0-7% with anticipated cost of 4%).

BUDGET HIGHLIGHTS

The FY2023 Budget includes numerous actions that move the city forward under the guidance of the FY2023 Budget Principles and Management Plan. Included below are highlights of those changes.

After freezing budgets and eliminating positions in FY2021, department leadership, budget staff, and city management identified and agreed upon necessary service levels in direct response to the landscape changed by the pandemic. Approximately half the number of authorized positions cut in FY2021 were added in FY2022, many of which were reclassified or reorganized to reflect the changes to service delivery. This analysis and thoughtful planning produced significant savings to reduce and maintain lower operating costs. Due to the sustained increases in development and population, the City added over three-hundred positions in FY2023.

The City continues to work towards a lower property tax rate to encourage commercial development and decrease the tax burden on residents and businesses. To that end, the City of Fort Worth property tax rate is being lowered two cents to \$0.7125 per \$100 of assessed value. There is still an increase in levy based on the increase in property values.

The City maintains and purchases capital items through the use of PAYG capital funding. The City increased the portion of the maintenance and operations rate set aside for PAYG by one-half cent. This increase coupled with rising property values allows the City to make significant changes to service delivery, specifically concerning streetlights and pavement markings. PAYG capital funding increases by an additional appropriation of a little over \$14.3 million in FY2023.



Processes and Policies



Processes and Policies

Readers' Guide to the Budget

Purpose

The budget summarizes all public service programs provided by the City of Fort Worth. The operating budget represents the annual plan for the allocation of resources for the period of October 1, 2022, to September 30, 2023 (Fiscal Year 2023). Amounts are shown to the whole dollar, so there may be slight variances.

Introductory Information

This section explains the budget process, the budget calendar, the fund structure, the basis of accounting and budgeting, and other relevant financial policies.

Summary Information

In this section, revenue and expenditure summaries are provided for the total City of Fort Worth operating budget. Also, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2023 Operating Budget.

Department and Fund Pages

Operating Department and Fund Summaries

Each department and fund displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2021 actual results, the FY2022 adopted budget and adjusted budget, and the FY2023 Adopted budget.

Authorized Positions

Authorized positions (AP) are positions that are formally approved by the City Council and will always have a count of one (1). If a position is funded partially from the General Fund (or a department's operating fund) and partially from another funding source, the AP is accounted for in the General Fund (or the department's operating fund), regardless of the portion of funding.

Full-time Equivalent Positions

Each department summary includes the number of full-time equivalent positions (FTE) that are budgeted to the department and fund. One FTE represents 2,080 hours of work on an annual basis. The number of FTEs will differ from the number of approved positions and can range from a fraction of a position to a whole number based on how the position is funded. A reduced number of FTEs in a department and fund will also represent a part-time position or indicate that a portion of the position is budgeted in another fund.

Department/Fund Purpose and Goals

This section provides an overview of the fund and/or department by identifying the purpose and goals. This section may also explain how the fund and/or department is structured to provide its services.

Processes and Policies

FY2023 Discussion

This section highlights the major changes from the prior year's budget to the FY2023 budget. This ranges from organizational changes to service enhancements to drivers of major changes from the prior year. This section is intended to let the reader know what has significantly changed from the prior year.

Summary of Services and Performance Measures

This section contains key performance indicators and service levels. Comparison is made between FY2021 actuals, FY2022 estimates, and FY2023 target and desired target. This section is included in the adopted budget document.

Processes and Policies

Budget Process

Creation of the Budget

The annual budget process begins immediately in each fiscal year with preparation for a City Council retreat. The City has an established practice of conducting annual planning retreats with the City Council, city manager and senior staff. This planning workshop serves to promote collaborative dialog and strategic thinking to identify future opportunities and challenges to the achievement of the Council's vision for the community and the municipal organization. The City Council establishes City goals and provides information to executive staff to then create the City budget calendar. The calendar establishes the timelines for the process, including the date of submission of departmental requests, budget work sessions, and public hearings that lead to the final adoption of the budget.

Department requests are based on the organization's budget assumptions. Before considering budget increases or savings, the "base budget" is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year. The Planning and Data Analytics Department creates a target base budget for each department. The target is based on numerous factors, including salary projections, annualizing prior-year commitments, removal of one-time costs from the prior fiscal year, and other factors. After the target is established, department staff may modify the amounts within the target total but are to submit an operating budget delivering the same service level.

Departments may submit proposed increases or decreases to service levels and budget requests along with supporting documentation. The requests are reviewed and subsequently approved, denied, or modified for inclusion in the adopted budget.

City Council Authorization / Appropriation

In compliance with the Fort Worth City Charter, the city manager must submit to the City Council a recommended balanced budget that provides a complete financial plan for all city funds and activities for the ensuing fiscal year, on or before August 15th of each year. The budget is required to be adopted by the City Council before September 30, before the start of the next fiscal year. The City of Fort Worth traditionally adopts the budget in the middle of September.

City Manager's Authorization

For those funds for which annual budgets are adopted, appropriations are budgeted and controlled on a functional basis and are amended as necessary during the fiscal year. The city manager may transfer part or all of any unencumbered appropriation balances among programs within a department, division or section upon compliance with conditions set forth via ordinance by the City Council. These transfers cannot result in a net increase to the overall appropriation. Revisions that alter the total appropriations of any fund and department must be approved by the City Council.

Budget Implementation & Monitoring

Once the budget is adopted in September, it becomes the legal basis for the programs of each department of the City during the upcoming fiscal year. No department or other agency of the City may spend more than the appropriated amounts. Financial and programmatic monitoring of departmental activities throughout the year ensure conformity to the adopted budget. Unencumbered appropriations lapse at the end of the fiscal year and are returned to fund balance; in rare circumstances, these unspent funds may be re-appropriated in the

Processes and Policies

subsequent fiscal year for the same purpose by City Council. The city manager is responsible for maintaining a balanced budget at all times. If there is an excess of expenditures over revenues or appropriations, the city manager will take necessary actions to rebalance the budget.

The City conducts comprehensive forecasts of revenues and expenditures for the fifth and eighth month of the fiscal year. This forecast is used to assist in budget development, budget monitoring, and performance management. Based on the results of the forecast, the city manager may direct the necessary actions to maintain a balanced budget in the current fiscal year or adjust recommendations in the subsequent budget.

The Budget is published online at the City's website www.fortworthtexas.gov.

Processes and Policies

Budget Calendar

January 24 - February 15: City Manager's Office Budget Prep Approved

- Review of forward looking assumptions and financial models
- Allocation review and approval
- Prior Year Commitment review and approval
- Review programmable spend and available capital fund balances
- City Council Retreat

February 21 – June 4: 5-Year CIP Development, Entry, and Review (2023-2027)

- Review current 5-Year CIP and update/change existing years and add 2027
- Executive level review and feedback for CIP development

February 24 – June 4: Business Performance Plan Development

- Departments review BPP and update for FY2023
- Departments review and update Key Performance Indicators (KPI)
- Executive level review and feedback on KPIs

March 7 – April 14: Develop FY2022 Month 5 Forecast

- Departments develop Month 5 Forecast of FY2022 operating budget
- Departments forecast revenues and expenses for the end of FY2022
- Executive level review of Month 5 Forecast

March 25: FY2023 Budget Kickoff

- Update of budget outlook, constraints, and overall process
- Instruct departments on the budget process

March 28 – June 10: FY2023 Budget Development

- Enter Department Requests – matching adjusted budgets
- Executive level review and approval for 2023 Budget development

April 5 – July 30: FY2022 Revenue Manual

- Provide data for improvements to the new Manual
- Review fee schedules and data
- Complete and compile final changes

June 7 – August 9: Develop FY2022 Month 8 Forecast

- Departments develop Month 8 Forecast of FY2022 operating budget
- Departments submit plans to cover any budget shortfalls for FY2022
- Executive level reviews Month 8 Forecast and finalizes FY2022 budget changes due to forecast
- Create Wind-up M&C based on Month 8 Forecast

June 15 – June 17: Budget Blitz – FY2023 CMO Budget Review

- Departments present FY2023 budget requests and decision packages to the Executive level to review

June 27 – July 1: CMO Budget Review – Decision Package Consideration

- Review FY2023 Adopted Budget
- Review and approve decision package requests

Processes and Policies

July 25 – 30: Certified Tax Roll Received

- Receive certified appraisal values
- Determine impact on budget development

July 27 – August 2: Finalize Operating and CIP Budgets Based on Property Tax Updates

August 9: City Manager Delivers Recommended 5-Year Capital Improvement Program and FY2023 Annual Budget

- Presentation of the City Manager’s Recommended FY2023-2027 Capital Improvement Program to the City Council
- Presentation of the City Manager’s Recommended FY2023 Annual Budget to the City Council (includes a presentation of CCPD funding application)

September 13: Public Hearing

- Public hearing on the City budget

September 27: FY2023 Operating and CIP Budget and Tax Rate Adoption

- City Council considers FY2023 Annual Budget and Five-Year Capital Improvement Program for adoption
- Public hearing on the tax rate
- City Council adopts tax rate for FY2023
- Action establishes split between operating/debt service tax rates

November: Adopted Operating Budget & 5-Year Capital Improvement Program Published

- Fiscal Year 2023 Adopted Operating Budget Book is published
- Fiscal Year 2023-2027 5-Year CIP is published

December 2022 – January 2023: Year-end Finalization of FY2022

- Verify all transactions have been completed for FY2022 for both Operating and Capital funds
- Confirm all M&C’s have been completed and processed for FY2022
- Executive level Year-End Financial review and address any concerns/provide feedback

Processes and Policies

Fund Structure

Purpose

The City's accounts are organized based on funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate.

Governmental Fund Types

Governmental funds are used to account for the majority of the City's activities and are comprised of the general, general debt, and special revenue funds.

General Fund:

The general fund is the primary operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are non-exchange revenues such as taxes and accounted for on a modified accrual basis.

The general fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for greater detail; for example, Police Department and then the Police Traffic Division.

General Debt Service Fund:

The debt service fund is used to account for principal and interest payments on the City's long-term, tax-supported debt.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Proprietary Fund Types

Proprietary funds are used when the City charges customers for services it provides to recover the costs of providing the services. This group includes both enterprise and internal service funds.

Enterprise Funds:

Enterprise funds are used to account for operations that are financed and operated as private businesses. The goal of the City is that the costs (expenses, including depreciation) of providing the service are recovered through user charges. The primary customers are citizens or outside entities; for example, a homeowner who receives water service. The City of Fort Worth has five enterprise funds.

Internal Service Funds:

Internal service funds are used to account for operations that are operated as a private business but the primary customers are internal departments. The City of Fort Worth has five internal service funds.

Processes and Policies

Fiduciary Fund Types

Fiduciary funds are used to account for resources held by the City as a trustee or agent. Fiduciary funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City currently has two fiduciary funds.

Capital Project Funds

Capital project funds are used to account for financial resources dedicated to the acquisition of major capital facilities and the implementation of capital-oriented City initiatives.

Processes and Policies

Budgeting Philosophy and Basis of Budgeting

Budgeting Philosophy

The City Council is responsible for legislation, policy formulation, and the overall direction of the government. This includes the approval of financial policies that establish and direct the operations of the City of Fort Worth. The city manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments.

The City's framework for fiscal decision-making is a comprehensive set of Financial Management Policy Statements. As required by charter, the City adopts an annual balanced budget for which the level of expenditures for each department or fund may not legally exceed the appropriations for that department or fund. The budget is prepared in a manner that reflects the full cost of providing services. Estimated beginning fund balance/net position, estimated revenues and receipts, appropriations and the estimated year-end fund balance/net position for key operating funds can be found in the Citywide Fund Balance Summary in the Budget Highlights section of this document.

The City shall take an objective and analytical approach to forecasting revenues, expenditures, and expenses as accurately as possible. While absolute certainty is impossible, should revenues or expenditures be inaccurate, necessary corrections will be completed to bring the budget into balance.

The overall budget appropriation may be increased via a supplemental appropriation ordinance that allocates funds that are certified as being more than those included in the budget but unencumbered. Amendments shall be considered and adopted by the City Council except for specific adjustments when limited authority is delegated to the city manager.

The city manager, as empowered by the charter, may transfer part or all of any unencumbered appropriation balance among programs within a department upon compliance with any conditions established by the City Council. Upon request by the city manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another through an appropriation ordinance.

Basis of Budgeting

The City budgets for governmental funds, which include the general fund, capital project funds, special revenue funds, and debt service funds, are prepared using the modified accrual basis of accounting; with the exception of a change in the fair value of investments that are not treated as adjustments to revenue in the annual operating budget.

The budgets for all proprietary funds, which include enterprise funds and internal service funds, are prepared using the full accrual basis of accounting. Internal service funds are maintained to account for services provided primarily to departments within the City. Under this method, with limited exceptions, revenues are recorded when they become measurable and available to pay expenses, and expenses are recorded at the time liabilities are incurred. Exceptions to the foregoing general principles for the operating budget are:

- Changes in the fair value of investments are not treated as adjustments to revenue
- Debt service and capital lease principal payments are treated as expenses
- Depreciation expense is not recognized
- Capital purchases are recognized as expenses

Processes and Policies

Financial Policies

Note: This section addresses the City of Fort Worth's major financial policies governing the budget process and budget implementation. For more detailed information on City financial policies, please contact the City Financial Management Services Department or see the Financial Management Policy Statements in the Supplemental Information section.

The City of Fort Worth's financial policies establish a foundation for the financial strength of the City government. These policies guide the City Council and the city manager as they make decisions regarding resource allocations.

The financial condition of the City must be maintained at the highest level to ensure that resources are available to meet the City's ever-changing priorities. The following policies are related to the adoption and implementation of the annual budget. They are designed to assure that the City maintains the highest credit rating possible from all rating agencies.

Operating Budget

Per City charter, the City shall operate under an annual balanced budget whereby the sum of net revenues and appropriated fund balance equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce more revenue than is necessary. The City shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses. The City's annual budget shall be adopted by September 30, 2022 and shall be effective for a fiscal period beginning October 1, 2022 and ending September 30, 2023.

Fund Balances

The City shall maintain a fund balance position that rating agencies deem adequate to meet the City's needs and challenges. Therefore, the City has adopted a policy that requires management to maintain fund balances/working capital at the following levels:

General Fund: (Fund Balance)

General Fund	16.67%
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General Debt Service Fund : (Fund Balance)

Debt Service Fund	25.00%
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Special Revenue Funds: (Fund Balance)

Crime District	16.67%
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Culture/Tourism	16.67%
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Environmental	16.67%
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Municipal Golf	16.67%
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Enterprise Funds: (Working Capital)

Municipal Airport	25.00%
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Municipal Parking	25.00%
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Solid Waste	25.00%
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Stormwater	25.00%
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Processes and Policies

Water and Sewer	25.00%
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Enterprise Funds: (Days Cash on Hand-Minimum)

Municipal Airport	100 Days
Municipal Parking	100 Days
Solid Waste	100 Days
Stormwater	100 Days
Water and Sewer	100 Days

Internal Service Funds: (Working Capital)

Capital Projects Service	10.00%
Fleet and Equipment Service	10.00%
Group Health Insurance	25.00%
Risk Financing	25.00%

When it is appropriate for fund balance to be assigned, the City Council delegates authority to the city manager.

Revenue

The City shall diversify its revenue sources to the extent possible to reduce reliance on property tax. Periodically, the City will review specific programs and services that are identified to be potential areas for funding through user fees. The City Council will determine the level of cost recovery for the program or service. For example, fire inspection fees will be set at a level sufficient to recover the full cost of services and solid waste fees shall be set at a level sufficient to recover the full cost of solid waste enterprise operations. Sound cash management practices shall augment revenues available to the City.

Capital Improvements

The City adopts a five-year Capital Improvement Program (CIP) to be revised and approved annually. Currently, the City appropriates all funds for capital projects with a capital budget ordinance per the City charter.

Debt Policies

The City debt policy establishes guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

As a municipal government, the City issues both tax-exempt and taxable securities in the form of general obligation and revenue bonds as part of its ongoing goal to create the most livable and best-managed city in the country. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of its operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines.

Debt Planning Guidelines

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or net position, and to fund

Processes and Policies

infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

The City shall not assume more tax-supported general purpose debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds.

Debt Service Guidelines

Generally, the City shall issue bonds with an average life of approximately 10.5 years for general obligation bonds and approximately 17-18 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. Concerning the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, except for the first and second year of a payment schedule. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue-generating project, principal repayment should begin no later than the first full year after the project has been placed in service. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

User Fee Policy

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed regularly to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

Budget Highlights



Budget Highlights

Operating Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	574,677,466	602,793,914	602,793,914	670,294,478	67,500,564	11.20%
Sales Tax	277,930,210	270,880,391	284,130,391	314,221,254	43,340,863	16.00%
Other Tax	80,325,772	82,639,749	82,639,749	95,905,602	13,265,853	16.05%
License & Permits	20,549,241	21,073,968	21,073,968	22,217,201	1,143,233	5.42%
Intergovernmental	8,036,293	11,317,195	12,009,087	14,976,398	3,659,203	32.33%
Charge for Service	692,831,357	688,225,336	760,457,849	763,380,147	75,154,811	10.92%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	47,789,927	38,764,344	40,284,765	37,232,935	(1,531,409)	-3.95%
Special Assessments	-	-	-	-	-	0.00%
Other	142,485,816	145,965,295	156,406,054	156,795,192	10,829,897	7.42%
Transfer In	440,210,291	200,569,141	505,380,358	221,789,224	21,220,083	10.58%
Total Revenue	2,289,384,453	2,067,451,665	2,471,916,858	2,304,123,493	236,671,828	11.45%
Use of Fund Balance	-	7,969,359	94,568,714	25,732,492	17,763,133	222.89%
Salaries & Benefits	743,405,654	792,491,903	798,662,165	872,269,393	79,777,490	10.07%
Gen Operating & Maintenance	607,387,333	676,673,727	728,256,720	754,887,311	78,213,584	11.56%
Capital Accts	7,263,760	-	-	-	-	0.00%
Debt Service Accts	498,688,510	260,314,803	570,690,434	280,283,544	19,968,741	7.67%
Transfer Out	350,870,309	362,571,409	482,528,641	403,101,777	40,530,368	11.18%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Project Budget Account	-	-	4,495,004	-	-	0.00%
Total Expenses	2,180,189,025	2,063,251,595	2,555,832,716	2,310,542,025	247,290,430	11.99%
Appropriations Clearing Acct	-	-	-	-	-	0.00%
Contr To Fund Bal/Net Position	-	12,169,429	10,652,856	19,313,960	7,144,531	58.71%
Revenues Over(Under) Expenses	\$ 109,195,428	\$ -	\$ -	\$ -	\$ -	0%

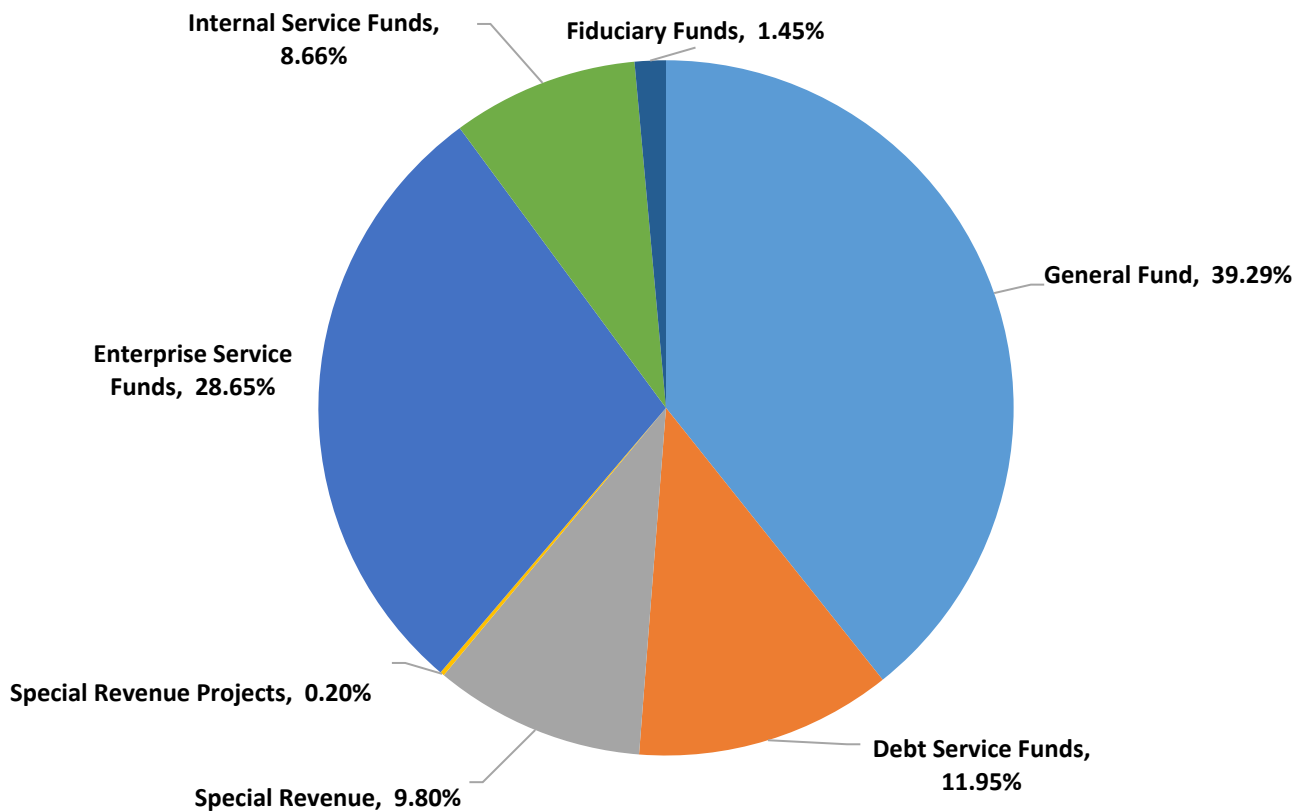
Note: Contra accounts are used to reduce expenditures between departments of the General Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Special Revenue Project Funds are included - these project funds are life to date; therefore appropriation adjustments may carry over fiscal years.

Budget Highlights

Total Revenue by Fund

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
General Fund	812,939,744	831,934,777	869,961,219	915,340,881	83,406,104	10.03%
Debt Service Funds	494,535,275	258,359,041	567,130,125	278,396,435	20,037,394	7.76%
Special Revenue	165,030,729	177,432,495	211,268,702	228,371,970	50,939,475	28.71%
Special Revenue Projects	1,860,129	-	4,495,004	4,582,403	4,582,403	0.00%
Enterprise Service Funds	648,640,460	635,941,315	685,826,367	667,592,443	31,651,128	4.98%
Internal Service Funds	133,457,670	138,195,003	160,915,736	201,875,653	63,680,650	46.08%
Fiduciary Funds	32,920,446	33,558,393	33,558,393	33,696,200	137,807	0.41%
Total Operating Funds	\$2,289,384,453	\$ 2,075,421,024	\$ 2,533,155,545	\$ 2,329,855,985	\$254,434,961	12.26%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The revenue source for these debt funds are transfers from the respective Special Revenue or Enterprise Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

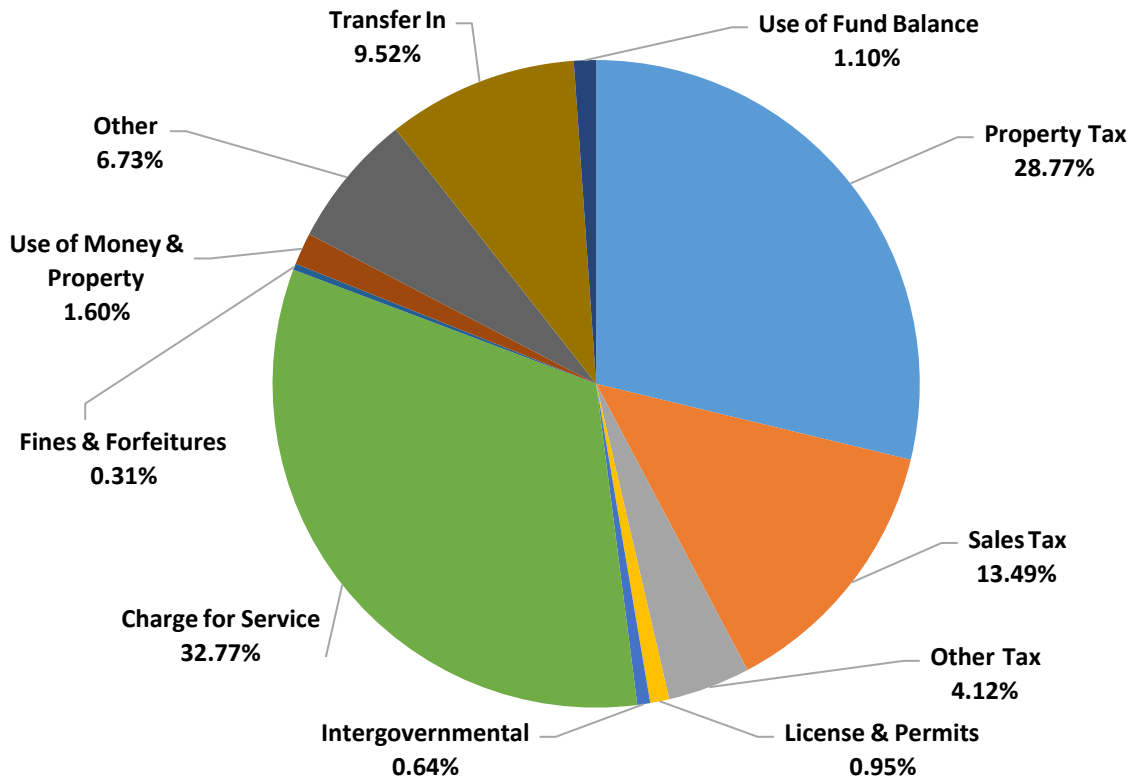


Budget Highlights

Total Revenue by Source

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted Amount	%
Property Tax	574,677,466	602,793,914	602,793,914	670,294,478	67,500,564	11.20%
Sales Tax	277,930,210	270,880,391	284,130,391	314,221,254	43,340,863	16.00%
Other Tax	80,325,772	82,639,749	82,639,749	95,905,602	13,265,853	16.05%
License & Permits	20,549,241	21,073,968	21,073,968	22,217,201	1,143,233	5.42%
Intergovernmental	8,036,293	11,317,195	12,009,087	14,976,398	3,659,203	32.33%
Charge for Service	692,831,357	688,225,336	732,457,849	763,380,147	75,154,811	10.92%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	47,789,927	38,764,344	39,784,765	37,232,935	(1,531,409)	-3.95%
Other	142,485,816	145,965,295	151,906,054	156,795,192	10,829,897	7.42%
Transfer In	440,210,291	200,569,141	505,050,332	221,789,224	21,220,083	10.58%
Use of Fund Balance	-	7,969,359	94,568,714	25,732,492	17,763,133	222.89%
Total Revenues	\$ 2,289,384,453	\$ 2,075,421,024	\$ 2,533,155,545	\$ 2,329,855,985	\$254,434,961	12.26%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The revenue source for these funds are transfers from the respective Special Revenue or Enterprise Fund. Asset Forfeiture Funds, Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.

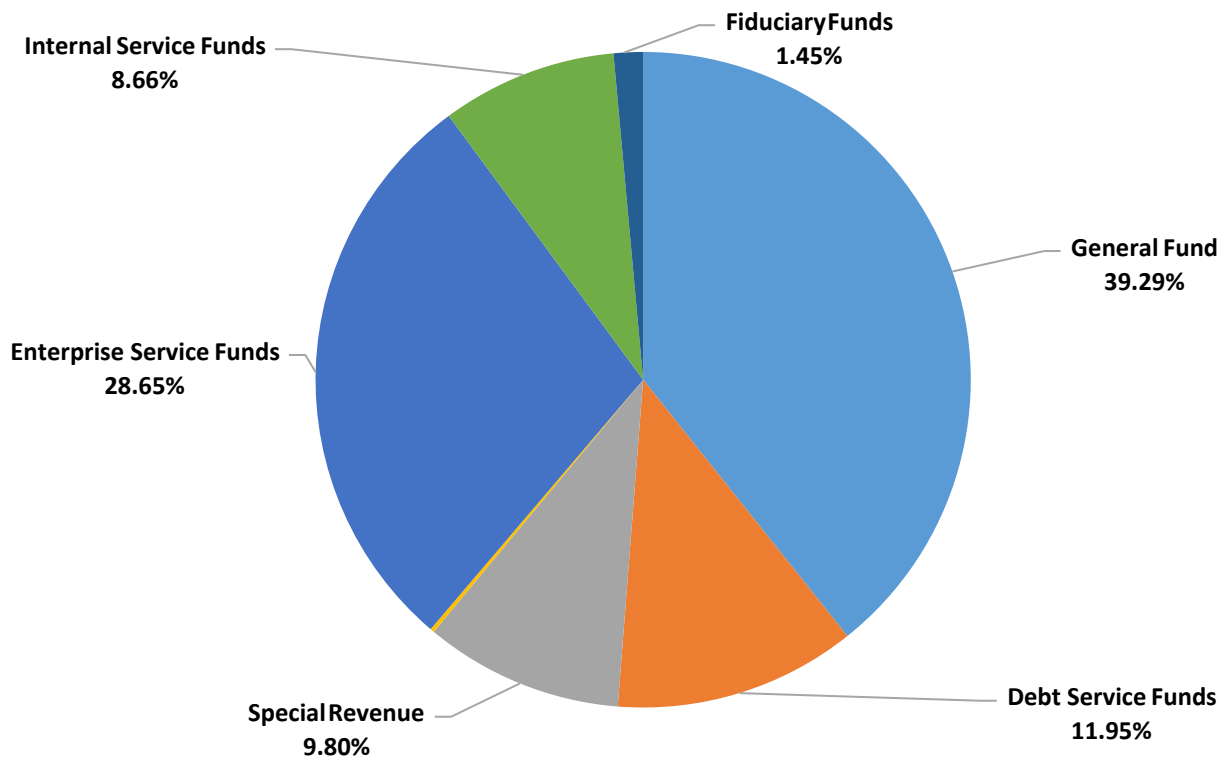


Budget Highlights

Expenditures by Fund

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
General Fund	766,081,941	831,934,777	869,961,219	915,340,881	83,406,104	10.03%
Debt Service Funds	497,958,583	258,359,041	567,130,125	278,396,435	20,037,394	7.76%
Special Revenue	143,781,520	177,432,495	211,268,702	228,371,970	50,939,475	28.71%
Special Revenue Projects	968,554	-	4,495,004	4,582,403	4,582,403	0.00%
Enterprise Service Funds	615,629,507	635,941,315	685,826,367	667,592,443	31,651,128	4.98%
Internal Service Funds	128,565,724	138,195,003	160,915,736	201,875,653	63,680,650	46.08%
Fiduciary Funds	27,203,196	33,558,393	33,558,393	33,696,200	137,807	0.41%
Total Operating Funds	\$2,180,189,025	\$2,075,421,024	\$2,533,155,545	\$2,329,855,985	\$254,434,961	12.26%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The respective Special Revenue or Enterprise Fund transfer revenue to the Debt Service Funds. Asset Forfeiture Funds, Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.

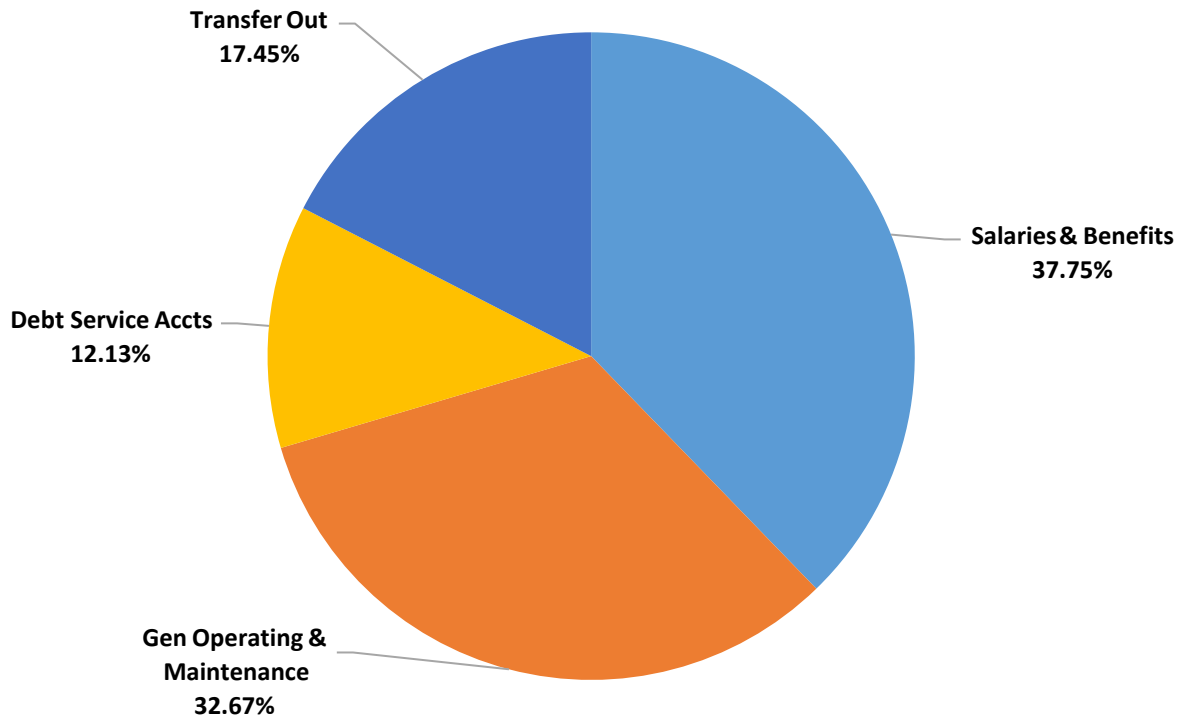


Budget Highlights

Expenditures by Type

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted Amount	%
Salaries & Benefits	743,405,654	792,491,903	797,524,752	872,269,393	79,777,490	10.07%
Gen Operating & Maintenance	607,387,333	676,673,727	736,124,296	754,887,311	78,213,584	11.56%
Capital Accts	7,263,760	-	-	-	-	0.00%
Debt Service Accts	498,688,510	260,314,803	570,690,434	280,283,544	19,968,741	7.67%
Transfer Out	350,870,309	362,571,409	442,312,459	403,101,777	40,530,368	11.18%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Contribution to Fund Balance	-	12,169,429	10,808,848	19,313,960	7,144,531	58.71%
Total Expenses	\$2,180,189,025	\$2,075,421,024	\$2,528,660,542	\$2,329,855,985	\$254,434,961	12.26%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The respective Special Revenue or Enterprise Fund transfers funding to the Debt Service Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Contra accounts are used to reduce expenditures between departments in the General Fund.



Budget Highlights

General Fund: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	50,064,279	10.39%
Sales Tax	188,151,694	182,885,742	196,135,742	212,147,461	29,261,719	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	2,200,260	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	1,049,157	5.34%
Intergovernmental	1,351,311	472,296	1,366,122	505,442	33,146	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	(8,832,961)	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	(528,181)	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,262,825	1,019,182	45.43%
Transfer In	43,365,822	41,625,774	41,625,774	48,676,547	7,050,773	16.94%
Total Revenues	812,939,744	831,934,777	846,078,603	915,340,881	83,406,104	10.03%
Use of Fund Balance	-	-	23,882,616	-	-	0.00%
Salaries & Benefits	557,696,448	593,029,689	599,251,347	632,735,418	39,705,729	6.70%
Gen Operating & Maintenance	174,017,573	199,496,533	207,451,392	200,634,040	1,137,507	0.57%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,247,571	2,231,625	2,256,260	2,265,207	33,582	1.50%
Transfer Out	59,546,890	65,977,177	89,802,467	79,706,216	13,729,039	20.81%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Total Expenses	766,081,941	831,934,777	869,961,219	915,340,881	83,406,104	10.03%
Appropriations Clearing Acct	-	-	-	-	-	0.00%
Contr To Fund Bal/Net Position	-	-	-	-	-	0.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 46,857,803	\$ -	\$ -	\$ -	\$ -	0.00%

Note: Contra accounts are used to reduce expenditures between departments in the General Fund.

Budget Highlights

Debt Service Funds: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	11,527,549	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	365,774,831	132,440,031	431,640,056	136,437,929	3,997,898	3.02%
Total Revenues	494,535,275	256,587,042	555,787,067	278,396,435	21,809,393	8.50%
Use of Fund Balance	-	1,771,999	11,343,058	-	(1,771,999)	-100.00%
Capital Accts	5,587,111	-	-	-	-	-
Debt Service Accts	492,371,471	254,611,148	564,067,144	275,411,715	20,800,567	8.17%
Transfer Out	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Total Expenses	497,958,583	257,586,798	567,042,794	275,411,715	17,824,917	6.92%
Contribution to Fund Balance	-	772,243	87,331	2,984,720	2,212,477	286.50%
Revenues Over(Under) Expenses	\$ (3,423,307)	\$ -	\$ -	\$ -	\$ -	0%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The revenue source for these debt funds are transfers from the respective Special Revenue or Enterprise Fund.

Budget Highlights

Special Revenue Funds: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	26,673,772	30,693,283	30,693,283	41,758,876	11,065,593	36.05%
License & Permits	9,300	5,500	5,500	6,000	500	9.09%
Intergovernmental	6,682,742	10,844,899	10,844,899	14,470,956	3,626,057	33.44%
Charge for Service	15,018,459	15,353,439	15,893,439	26,566,520	11,213,081	73.03%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	10,787,197	13,023,761	13,045,361	10,657,942	(2,365,819)	-18.17%
Special Assessments	-	-	-	-	-	0.00%
Other	10,410,307	10,060,902	10,060,902	11,586,500	1,525,598	15.16%
Transfer In	5,670,437	6,274,394	6,364,394	7,023,867	749,473	11.94%
Total Revenues	165,030,729	174,250,827	174,902,427	214,144,454	39,893,627	22.89%
Use of Fund Balance	-	3,181,668	36,366,275	14,227,516	11,045,848	347.17%
Salaries & Benefits	58,001,329	67,960,461	67,875,175	81,039,761	13,079,300	19.25%
Gen Operating & Maintenance	46,464,801	65,353,798	63,917,619	76,177,974	10,824,176	16.56%
Capital Accts	1,676,452	-	-	-	-	0.00%
Debt Service Accts	133,056	123,891	68,891	123,891	-	0.00%
Transfer Out	37,505,881	40,674,988	76,763,329	63,500,280	22,825,292	56.12%
Contra Accounts	-	-	-	-	-	0.00%
Total Expenses	143,781,520	174,113,138	208,625,014	220,841,906	46,728,768	26.84%
Contribution to Fund Balance	-	3,319,357	2,643,688	7,530,064	4,210,707	126.85%
Revenues Over(Under) Expenses	\$ 21,249,209	\$ -	\$ -	\$ -	\$ -	0%

Note: While Asset Forfeiture Funds, Public Improvement District Funds (PID) and Tax Increment Reinvestment Zone Funds (TIRZ) are special revenue funds, they are appropriated under a separate process and are not included in these totals. Also, Special Revenue Project Funds are not included in these totals. Funds exclusive of the table above are shown in separate summary tables that follow.

Budget Highlights

Special Revenue Funds: PIDS Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Other Tax	13,141,053	2,606,961	16,704,612	14,754,135	12,147,174	465.95%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	44,029	-	-	-	-	0.00%
Other	399,921	11,679,423	153,772	150,000	(11,529,423)	-98.72%
Transfer In	769,246	865,593	865,593	891,201	25,608	2.96%
Total Revenues	14,354,250	15,151,977	17,723,977	15,795,336	643,359	4.25%
Use of Fund Balance	-	838,345	2,609,132	427,164	(411,182)	-49.05%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	11,916,728	15,705,274	20,048,061	15,944,569	239,294	1.52%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out	220,311	227,421	227,421	245,182	17,761	7.81%
Total Expenses	12,137,039	15,932,695	20,275,482	16,189,751	257,055	1.61%
Contribution to Fund Balance	-	57,627	57,627	32,749	(24,878)	-43.17%
Revenues Over(Under) Expenses	\$ 2,217,211	\$ -	\$ -	\$ -	\$ -	0%

Note: While Public Improvement District Funds (PIDS) are special revenue funds, they are appropriated under a separate process.

Budget Highlights

Special Revenue Funds: TIRZ Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	20,569,050	-	24,502,416	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	13,040,675	-	10,833,206	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	559,346	-	20,632	-	-	0.00%
Other	245,704	-	-	-	-	0.00%
Transfer In	880,879	-	-	-	-	0.00%
Total Revenues	35,295,654	-	35,356,254	-	-	0.00%
Use of Fund Balance	-	-	63,401,597	-	-	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	12,261,571	-	89,407,682	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out	5,931,356	-	9,350,169	-	-	0.00%
Total Expenses	18,192,927	-	98,757,851	-	-	0.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 17,102,727	\$ -	\$ -	\$ -	\$ -	0%

Note: While Tax Increment Reinvestment Zone Funds (TIRZ) are special revenue funds, they are appropriated under a separate process. Due to a delay of the FY2023 adoption for these funds, the FY2023 Adopted figures were not ready to be published at the time of this document's publication.

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	2,241	-	(201,934)	-	-	0.00%
Charge for Service	1,075,438	-	610,903	1,847,095	1,847,095	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	(474,080)	-	998,821	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	55,760	-	681,099	-	-	0.00%
Transfer In	1,200,769	-	2,406,114	2,735,308	2,735,308	0.00%
Total Revenues	1,860,129	-	4,495,004	4,582,403	4,582,403	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Salaries & Benefits	188,385	-	-	72,502	72,502	0.00%
Gen Operating & Maintenance	799,973	-	-	4,509,901	4,509,901	0.00%
Capital Accts	196	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	(20,000)	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	4,495,004	-	-	0.00%
Total Expenses	968,554	-	4,495,004	4,582,403	4,582,403	0.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 891,575	\$ -	\$ -	\$ -	\$ -	0%

Note: Special Revenue Projects includes the Library Special Revenue Fund, Municipal Court Special Revenue, and the Special Purpose Fund. These project funds are life to date, therefore appropriation adjustments may carry over fiscal years.

Budget Highlights

Enterprise Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	1,291,969	1,430,931	1,430,931	1,524,507	93,576	6.54%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	591,706,240	584,595,245	629,195,245	605,732,373	21,137,128	3.62%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	14,536,228	14,322,777	14,322,777	15,535,230	1,212,453	8.47%
Special Assessments	-	-	-	-	-	0.00%
Other	18,829,560	12,445,988	14,945,988	15,411,531	2,965,543	23.83%
Transfer In	22,276,462	20,218,279	23,003,331	26,908,861	6,690,582	33.09%
Total Revenues	648,640,460	633,013,220	682,898,272	665,112,502	32,099,282	5.07%
Use of Fund Balance	-	2,928,095	2,928,095	2,479,941	(448,154)	-15.31%
Salaries & Benefits	104,577,294	107,835,303	107,535,303	111,464,737	3,629,434	3.37%
Gen Operating & Maintenance	258,058,009	269,544,263	303,364,263	290,975,634	21,431,371	7.95%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,291,054	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out	250,703,150	252,172,735	267,587,787	258,961,009	6,788,274	2.69%
Contra Accounts	-	-	-	-	-	0.00%
Total Expenses	615,629,507	631,326,015	681,211,067	662,305,186	30,979,171	4.91%
Contribution to Fund Balance	-	4,615,300	4,615,300	5,287,257	671,957	14.56%
Revenues Over(Under) Expenses	\$ 33,010,952	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Internal Service Funds: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	44,611,702	44,987,575	44,987,575	94,777,643	49,790,068	110.68%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	6,140,259	3,883,269	3,883,269	3,658,202	(225,067)	-5.80%
Special Assessments	-	-	-	-	-	0.00%
Other	82,673,172	89,225,899	91,985,559	95,986,986	6,761,087	7.58%
Transfer In	32,537	10,663	10,663	6,712	(3,951)	-37.05%
Total Revenues	133,457,670	138,107,406	140,867,066	194,429,543	56,322,137	40.78%
Use of Fund Balance	-	87,597	20,048,670	7,446,110	7,358,513	8400.42%
Salaries & Benefits	22,799,427	23,391,129	22,587,606	46,661,735	23,270,606	99.48%
Gen Operating & Maintenance	102,631,909	114,033,015	133,144,904	154,279,646	40,246,631	35.29%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out	3,134,388	770,859	5,183,226	934,272	163,413	21.20%
Contra Accounts	-	-	-	-	-	0.00%
Total Expenses	128,565,724	138,195,003	160,915,736	201,875,653	63,680,650	46.08%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 4,891,946	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	573,852	569,525	569,525	569,925	400	0.07%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	2,949,026	1,000,005	1,000,005	1,000,000	(5)	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	27,508,136	31,988,863	31,988,863	30,547,350	(1,441,513)	-4.51%
Transfer In	1,889,432	-	-	-	-	0.00%
Total Revenues	32,920,446	33,558,393	33,558,393	32,117,275	(1,441,118)	-4.29%
Use of Fund Balance	-	-	-	1,578,925	1,578,925	0.00%
Salaries & Benefits	142,771	275,321	275,321	295,240	19,919	7.23%
Gen Operating & Maintenance	25,415,067	28,246,118	28,246,118	28,310,116	63,998	0.23%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	1,645,358	1,574,425	1,574,425	1,578,925	4,500	0.29%
Transfer Out	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Total Expenses	27,203,196	30,095,864	30,095,864	30,184,281	88,417	0.29%
Contribution to Fund Balance	-	3,462,529	3,462,529	3,511,919	49,390	1.43%
Revenues Over(Under) Expenses	\$ 5,717,250	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

User Fee Authorization and Overview

Texas Local Government Code authorizes municipalities to establish fees for “performing services and duties permitted or required by law.” For some services, the application of fees is not permitted or may be restricted to amounts prescribed in other Texas Local Government Code sections. For those service fees not restricted by code, the City has adopted financial policies specific to revenue to assist the city manager in recommending fees. Fees are reviewed on an annual basis and updates are presented to the City Council during the budget process.

Fees may be defined, by financial policy, as regulatory or non-regulatory. Regulatory fees are those charged to individuals for participation in government regulated activities. Examples include building permits, code enforcement permits, and plan review fees. For regulatory fees, the financial policy serves to recover the full cost of the service unless restricted by code.

Non-regulatory fees are likely to be charged for a wide variety of services and require additional consideration in establishing non-regulatory fees including “1) to influence the use of service and; 2) to increase equity.” As such, non-regulatory fees may not recover the total cost of service. For additional information on all fees, please refer to the Financial Management Policy Statements.

The following tables reflect adopted fee changes for FY2023 and are effective October 1, 2022. Fee changes are based on market comparisons and evaluation of costs to deliver services.

General Fund		
Development Department		
Fee Title	New Fee Amount	Description of Change
Easements and Vacations	\$700.00	New Fee
Comp Plan Inconsistency	\$600.00	New Fee
Applicant Initiated Continuance	\$600.00	Increase of \$400.00
Zoning-Multi Family Dwelling (MFD/PD)	\$600 for the first waiver and then \$300 after	New Fee
Zoning - UFC - Appeal to UDC	Tiered, \$550-\$5,000	Increase of \$250.00-\$4,700.00
UFC - Vesting Letters	\$200.00	New Fee
UFC - Permit Renewal	\$125.00	New Fee
UFC - Developer Agreement	\$1,500.00	New Fee
Special Exception - Residential Homestead	\$750.00	Increase of \$250.00
First Variance - Residential Homestead	\$500.00	Increase of \$200.00

Budget Highlights

Additional Variance - Residential Homestead	\$250.00	Increase of \$100.00
Special Exception - Residential Non-Homestead or Commercial	\$1,500.00	Increase of \$500.00
First Variance - Residential Non-Homestead or Commercial	\$750.00	Increase of \$250.00
Additional Variance - Residential Non-Homestead or Commercial	\$400.00	Increase of \$100.00
Variance - Sign	\$1,000.00	Increase of \$250.00
Transportation Impact Fee Credit Application	\$1,000.00	Increase of \$140.00
Private ETJ Release	\$400.00	New Fee
Demolition of structure 45+ years old or older	\$50.00	New Fee
Mobile Vendor	\$93.00	Increase of \$33.00
Building Contractor Registration	\$150.00	Increase of \$30.00
Sign Contractor Registration	\$150.00	Increase of \$30.00
Plumbing Irrigator Registration	\$150.00	Increase of \$30.00
Billboard Registration	\$300/ billed every 3 years	Increase of \$150.00
News Rack	\$28 app fee/\$10 per news rack/add \$15 tech fee to every app	Increase of \$23.00
Gas Well Annual Fee	\$1,000.00	Increase of \$400.00
Residential Parkway Permit	\$225.00	Increase of \$125.00
Commercial Parkway Permit	\$250.00	Increase of \$100.00
Permanent Encroachments	\$900.00	Increase of \$200.00
Development Services Misc. Projects - Review Fee	\$387 per design sheet	New Fee
Development Services Misc. Projects - Project Management Fee	3% of total construction cost	New Fee
Development Services Misc. Projects - Application Fee	\$1,500.00	New Fee
General Fund		
Code Compliance Department		

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Registration Fee - Multi-Family Registration for 3-7 unit Complex: 1st Unit	\$13.00	Decrease of \$12.00 per unit
Registration Fee - Multi-Family Registration for 3-7 unit Complex: Additional Unit	\$13.00	Increase of \$3.00 per unit
Registration Fee - Multi-Family Registration for 8 or greater unit Complex: First Unit	\$13.00	Decrease of \$12.00 per unit
Registration Fee - Multi-Family Registration for 8 or greater unit Complex: Additional Unit	\$13.00	Increase of \$3.00 per unit
Annual Child Care Permit	\$285.00	Increase of \$35.00
Annual Hotel / Motel Permit	\$285.00	Increase of \$35.00
Annual Restaurant Permit	\$285.00	Increase of \$35.00
Annual Swimming Pool / Spa Permit	\$285.00	Increase of \$35.00
Annual Farmers Market	\$285.00	Increase of \$35.00
Annual Farmers Market: Food Vendor	\$100.00	Decrease of \$185.00
Annual Mobile Food Unit Permit	\$285.00	Increase of \$35.00
Annual Push Cart Permit	\$285.00	Increase of \$35.00
Temporary Health Permit	\$50.00	Increase of \$20.00
Fee add for late payment of annual health permits	15%	Increase of 5%
Duplicate Permit Mobile Vendor Sticker	\$15.00	Increase of \$15.00
Municipal Airports Fund		
Aviation Department		
Fee Title	New Fee Amount	Description of Change
Consumer Price Index (CPI)	7.50%	Yearly CPI Adjustment
Virtual Office	\$40.00	New Fee
Non-Signatory Landing Fee Rate per 1,000 pounds	\$2.11	Increase of \$0.13
Non-Signatory Landing Fee Minimum Rate	\$90.09	Decrease of \$9.91
Signatory Landing Fee Rate per 1,000 pounds	\$1.79	Increase of \$0.14

Budget Highlights

Signatory Landing Fee Minimum Rate	\$76.58	Decrease of \$8.42
Spinks Conference Room - Tenant Rate - M-F - Per Hour	\$30.00	New Fee
Spinks Conference Room - Tenant Rate - M-F - Per Day	\$175.00	New Fee
Spinks Conference Room - Tenant Rate - After Hours - Per Hour	\$50.00	New Fee
Spinks Conference Room - Tenant Rate - After Hours - Per Day	\$250.00	New Fee
Spinks Conference Room - City Department Rate - M-F - Per Hour	\$15.00	New Fee
Spinks Conference Room - City Department Rate - M-F - Per Day	\$100.00	New Fee
Spinks Conference Room - City Department Rate - After Hours - Per Day	\$200.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - M-F - Per Hour	\$45.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - M-F - Per Day	\$300.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - After Hours - Per Day	\$400.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - M-F - Per Hour	\$15.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - M-F - Per Day	\$200.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - After Hours - Per Hour	\$15.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - After Hours - Per Day	\$225.00	New Fee
Spinks Conference Room - Refundable Deposit - Flat	\$100.00	New Fee
Spinks Conference Room - Set Up & Tear Down Fee - Flat	\$50.00	New Fee
Spinks Conference Room - Clean Up Fee - Flat	\$50.00	New Fee

Budget Highlights

Stormwater Utility Fund		
Transportation and Public Works Department		
Fee Title	New Fee Amount	Description of Change
Flood Study Review	\$2,000.00	New Fee
Combination Drainage & Flood Study	\$2000.00 plus \$10 per acre	New Fee
Grading Permit	\$500.00 plus \$10 per acre	Increase of \$450.00
Floodplain Development - Basic	\$500.00	New Fee
Floodplain Development - Fill	\$2,000.00	New Fee
Floodplain Development - Single Family Lot	\$1,500.00	New Fee
Government Community Facilities Agreement Fund		
Transportation and Public Works Department		
Fee Title	New Fee Amount	Description of Change
Construction Inspection Service Fee	\$300.00	Increase of %50.00
Municipal Parking Fund		
Transportation and Public Works Department		
Fee Title	New Fee Amount	Description of Change
Parking Meter Receipts (2-hour meter)	\$2.00	Increase of \$0.50
Parking Meter Receipts (4-hour meter)	\$1.00	Increase of \$0.25
Meter Bagging	\$15.00	Increase of \$5.00
Environmental Protection Fund		
Code Compliance Department		
Fee Title	New Fee Amount	Description of Change
Water Account Fee - Active Water Account: Apartment Complex (Per Dwelling Unit)	\$1.50	Increase of \$1.00
Water Account Fee - Active Water Account: Commercial	\$30.00	Increase of \$20.00
Water Account Fee - Active Water Account: Commercial Multi-Unit	\$30.00	Increase of \$20.00

Budget Highlights

Water Account Fee - Active Water Account: Industry	\$105.00	Increase of \$70.00
Water Account Fee - Active Water Account: Municipal / Nonprofit	\$2.25	Increase of \$1.50
Water Account Fee - Active Water Account: Residential	\$1.50	Increase of \$1.00
Water Account Fee - Active Water Account: Residential Duplex	\$3.00	Increase of \$2.00
Culture and Tourism Fund		
Public Events Department		
Fee Title	New Fee Amount	Description of Change
Will Rogers Auditorium Lease	\$3,500.00	Increase of \$500.00 per day
Will Rogers Auditorium Move-In/Move-Out	\$1,750.00	Increase of \$250.00 per day
WRMC East or Central Texas Lease	\$4,500.00	Increase of \$500.00 per day
WRMC East or Central Texas Move-In/Move-Out	\$2,250.00	Increase of \$250.00 per day
WRMC West or Central/East Texas	\$5,500.00	Increase of \$500.00 per day
WRMC West or Central/East Texas Move-In/Move-Out	\$2,750.00	Increase of \$250.00 per day
WRMC West & Central Texas Lease	\$7,000.00	Increase of \$500.00 per day
WRMC West & Central Texas Move-In/Move-Out	\$3,500.00	Increase of \$250.00 per day
WRMC Kitchen Lease	\$1,000.00	Increase of \$500.00 per day
WRMC Shavings - loose bag	\$9.00	Increase of \$1.00 each
WRMC Shavings - compressed bag (large)	\$13.00	Increase of \$1.00 each
WRMC R.V. Parking - 30amp/water	\$35.00	Increase of \$5.00 per night

Budget Highlights

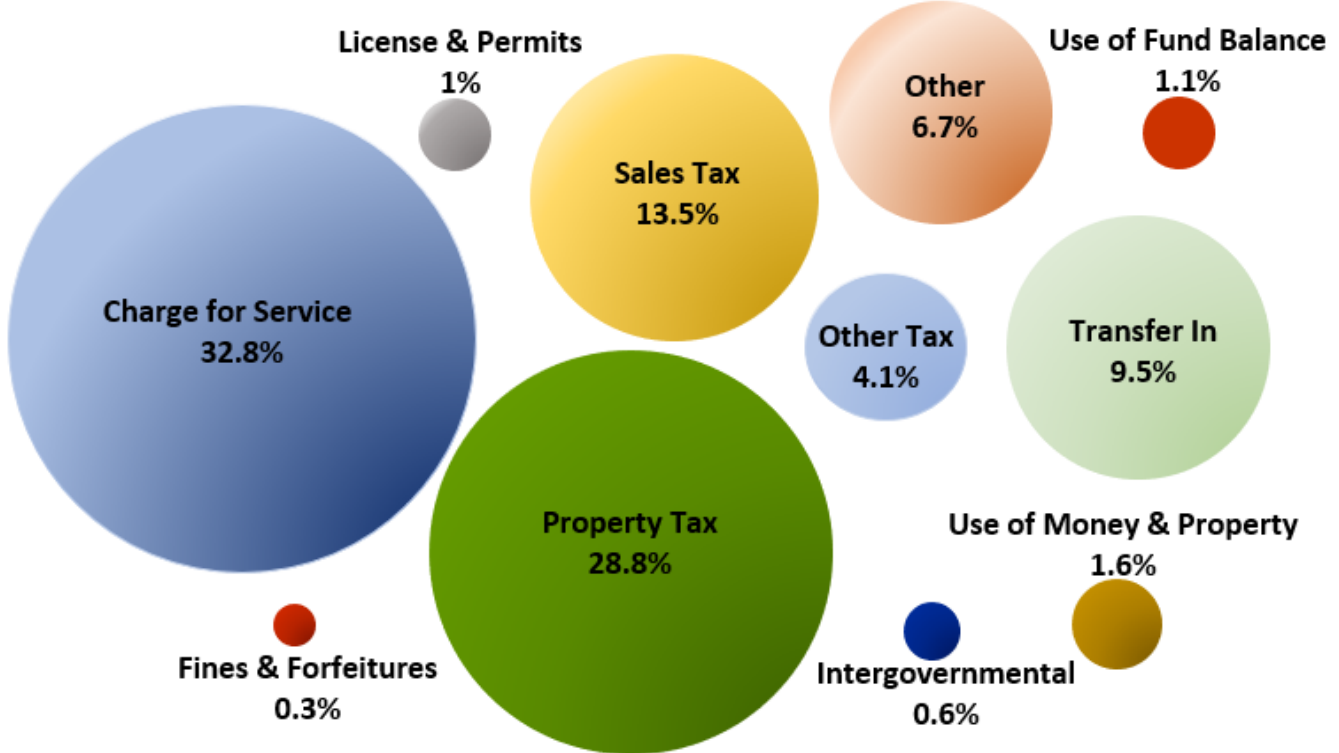
WRMC R.V. Parking - 50amp/full service	\$70.00	Increase of \$10.00 per night
WRMC Portable Guard Shack Labor	\$100.00	New Fee
WRMC Judge's Table Labor	\$10.00	New Fee
WRMC Office Desk Labor	\$20.00	New Fee
WRMC Package Delivery Labor	\$5.00	New Fee
WRMC Picnic Tables Labor	\$25.00	New Fee
WRMC Bicycle Barricade Cover Labor	\$5.00	New Fee
WRMC Flatbed Cart / Dolly Labor	\$10.00	New Fee
WRMC Saltwater Spa Water Usage Fee	\$100.00	New Fee
Outdoor Events Permit Fee	\$300.00	Increase of \$150.00
WRMC Catering Commission (Third Party Caterers)	25%	Increase of 3% of gross

Budget Highlights

Revenue Highlights

This section covers the City’s revenues presented by source for all of the City’s operating funds. The total sources of revenue for the City are as follows:

Charge for Service, Property Tax, and Sales Tax make up 75% of all City operating revenues. Charge for Service is



received by multiple City funds, including the general fund and enterprise funds; property tax is received by the general fund, debt service, and applicable tax increment reinvestment zone funds; and sales tax is only received by the general fund and the crime control and prevention district fund. The following provides information on each source of revenue with an emphasis on the general fund.

General Fund

Property Taxes

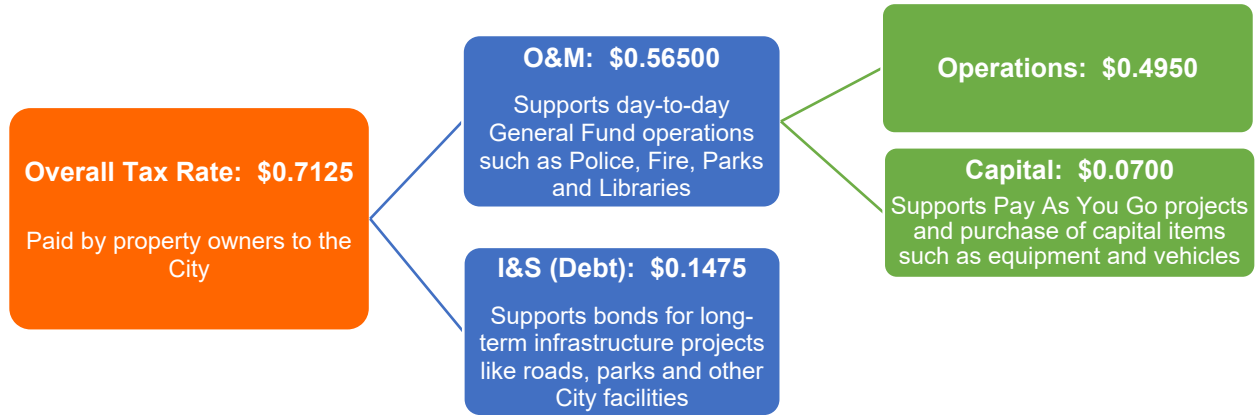
In keeping with City Management’s goals to maintain/lower the property tax rate, the FY2023 Adopted Budget lowers the City’s property tax rate from \$0.7325 per \$100 net taxable valuation to \$0.7125 per \$100 net taxable valuation. Comparisons are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

Comparison	FY2022	FY2023 Adopted	Variance	
			\$	%
Tax Rate per \$100/Value	\$0.7325	\$0.7125	(\$0.0200)	-2.73%
Appraised Value	\$116,686,701,862	\$133,177,031,015	\$16.5B	14.13%
Adjusted Net Taxable Value	\$87,373,928,947	\$100,073,539,805	\$12.7B	14.53%

Budget Highlights

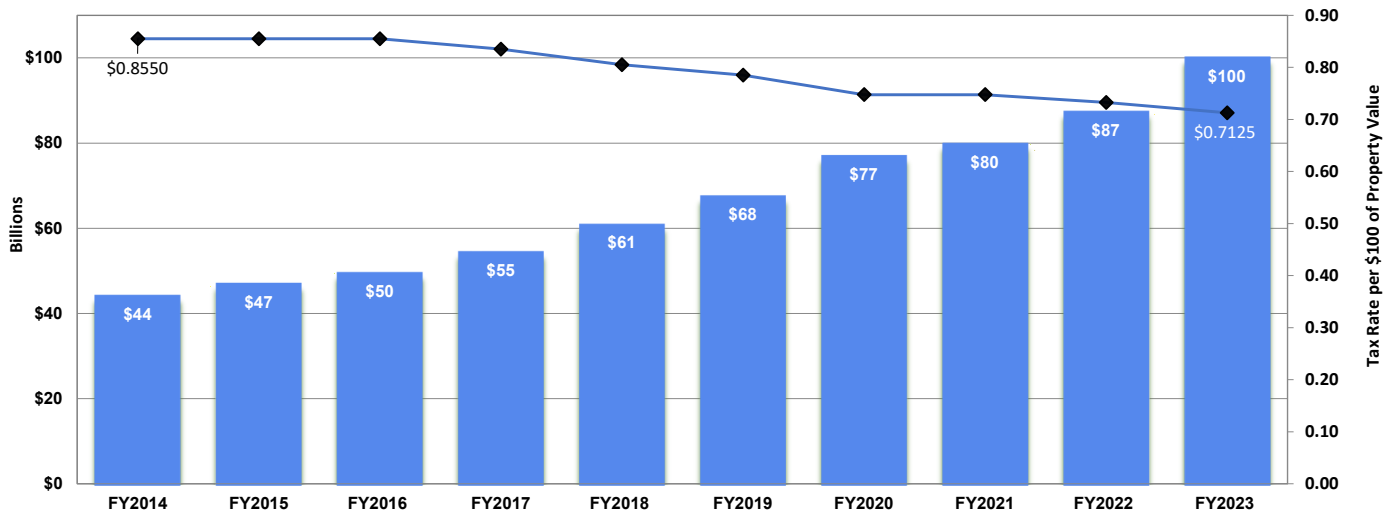
Adjusted Net Taxable Value is the basis for the City’s property tax revenue calculation.

The tax rate is further delineated between operating and debt rates. The operating and maintenance (O&M) rate of \$0.5650 cents and the interest and sinking (I&S) rate at \$0.1475 cents. The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram that follows.



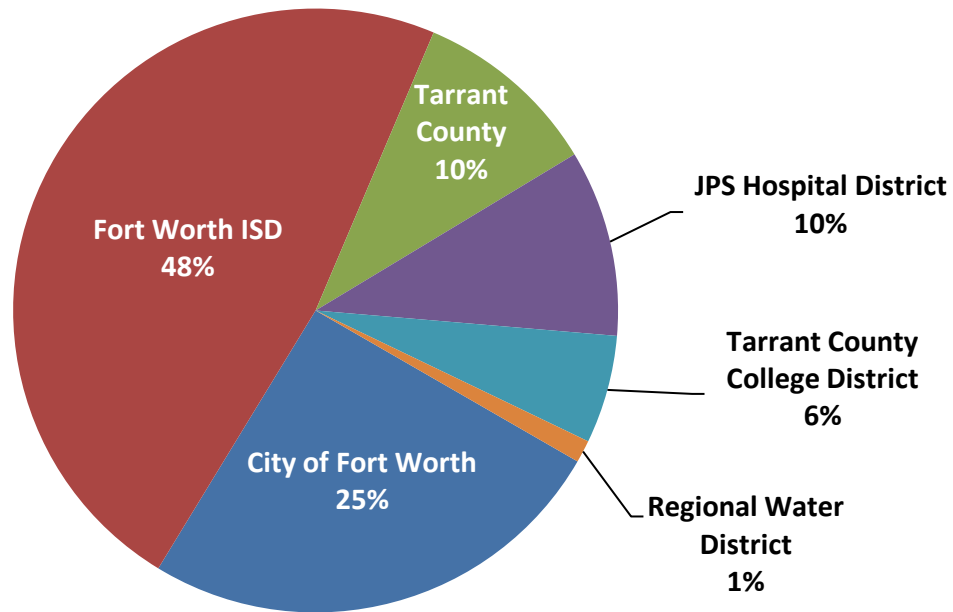
As a result of both new construction and increases in existing values, the City is projected to collect \$68 million more in general property tax revenue compared to FY2022. The next graph shows the ten-year property tax trend with tax rates.

Adjusted Net Taxable Value and Tax Rate



According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$243,417 in 2022. Assuming the home is located within the Fort Worth Independent School District and Tarrant County jurisdictions, the taxes are estimated to be \$5,468. Rates are based on current adopted rates for each taxing entity. The chart below demonstrates how taxes are shared among the taxing entities.

Where Your Property Tax Dollars Go



The estimate of the FY2023 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2022. The assumed collection rate increases slightly from 98.25% to 98.50% for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council.

The most significant exemptions approved by the City Council are:

- The general homestead exemption of 20 percent available to all residential homestead properties,
- An additional \$40,000 homestead exemption granted to citizens who are age 65 and older, and/or disabled residence homestead owners; and
- The freeport exemption for commercial goods to be exported from the state.

The table on the next page indicates the loss of taxable value for various exemptions from the certified roll, as well as calculations for budgeted revenue:

Budget Highlights

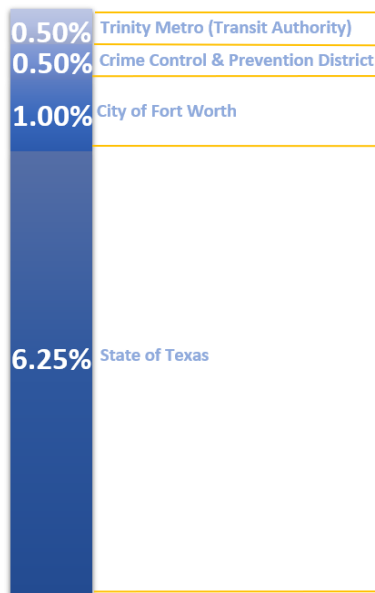
Total Appraised Value	\$133,177,031,015
Less	
Disabled Veteran	\$726,741,804
Over 65	\$1,696,911,946
Disabled/Over 65	\$56,894,425
Homestead	\$8,049,136,967
Disabled Person	\$103,884,864
Inventory	\$4,565,791,567
Solar / Wind Power	\$5,898,827
Pollution Control	\$10,948,360
Foreign Trade Zone	\$863,190,150
Historic Sites	\$22,782,353
Community Housing Development	\$123,750,046
Abatement Value Loss	\$126,984,036
Nominal Value Accounts	\$12,891,341
Freeze Taxable (Denton/Parker)	\$10,562,911
Transfer Adjustment TAD	\$1,272,158
Misc Personal Property	\$371,056,950
Absolute Exemptions	\$12,980,548,162
Property Damaged by Disaster	\$5,001,206
Sub-Total Exemptions	\$29,733,225,371
Net Taxable Value	\$103,443,805,644
Less	
Total Appraised Value of Properties Under Protest	\$5,454,382,939
Total Appraised Value of Incomplete Properties	\$2,860,552,368
Net Taxable Value (Certified)	\$95,128,870,337
Plus	
Est. Minimum value of protest properties	\$3,196,253,096
Est. Minimum Taxable Value of Incomplete Properties	\$1,748,416,371
Adjusted Net Taxable Value	\$100,073,539,805
Tax Rate per \$100 of Value	\$0.71250
Total Tax Levy	\$713,023,971
Less	
Collection Rate	98.50%
Estimated Collection of Levy	\$702,328,612
Less	
Less Levy Lost due to Frozen	(\$13,687,852)
Less Estimated TIF Contribution	(\$24,646,281)
Budgeted Revenues	\$663,994,479

Budget Highlights

Sales Tax

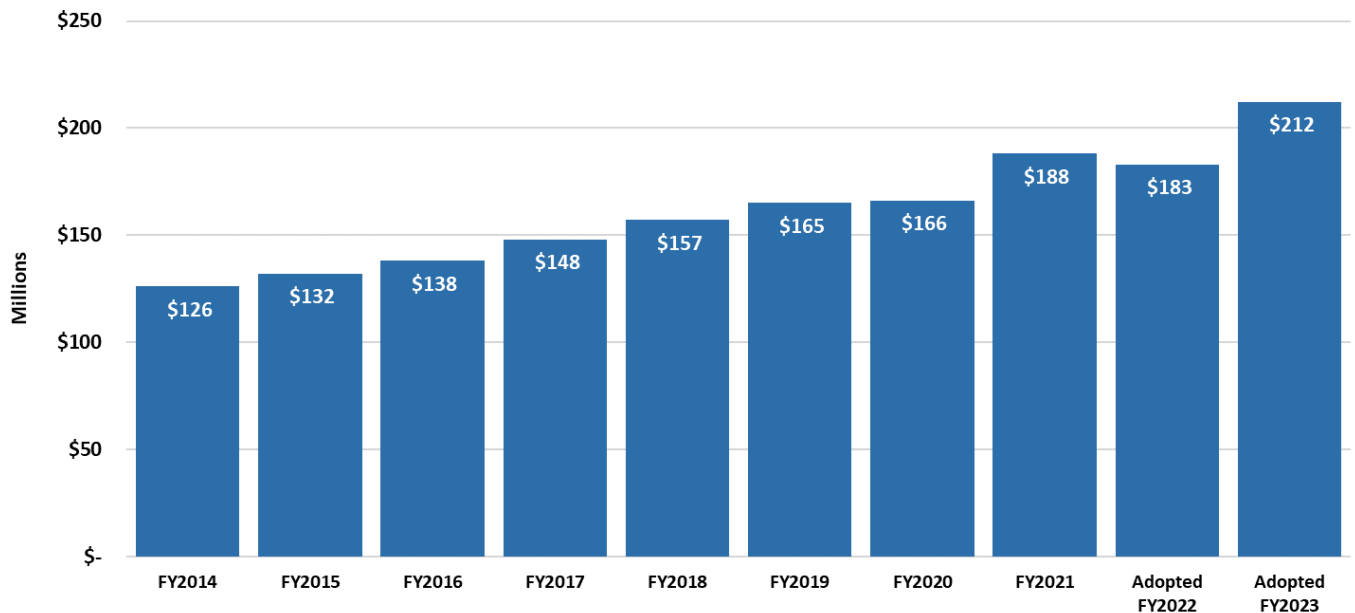
Of the total sales and use tax paid on a purchase, the City only receives a small portion. The following depicts where the sales tax is distributed.

You pay 8.25% Sales Tax, but the City doesn't get all of that



Sales Tax Revenue from the City’s one-cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$212.1M. FY2022 preliminary year-end projections are showing collections exceeding the original estimates developed for the year. Original expectations for FY2022 were \$182.9M and the fiscal year-end preliminary projection was up \$21.6M for a total of \$204.5M at the time of FY2023’s development. FY2023’s expectation of \$212.1M is an increase of \$29.3M or 16.0% from the FY2022 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collection has grown from \$126.0M in 2014 to the estimated amount of \$212.1M for FY2023, which represents a 68.25% growth over the last ten years.

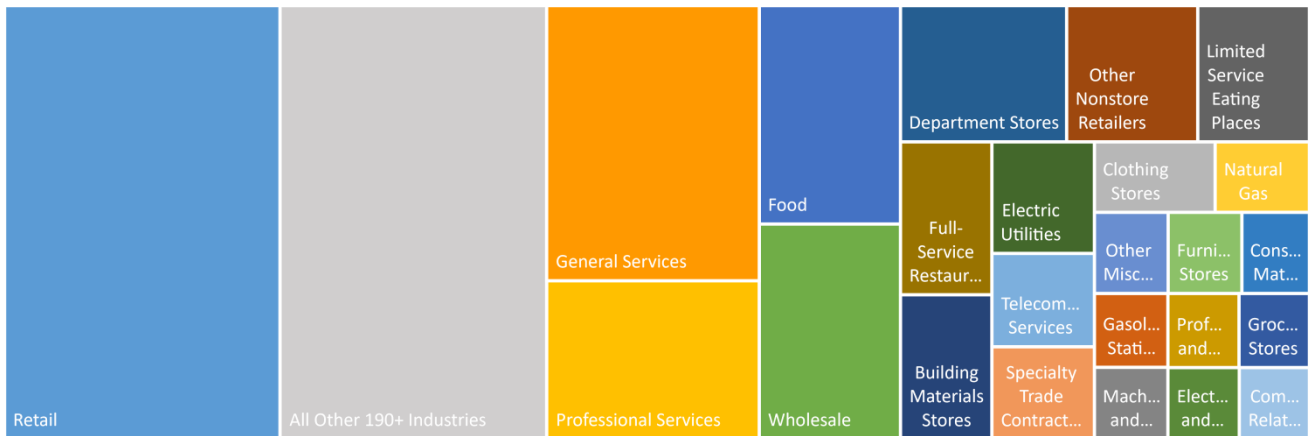
10 Year Sales Tax Collection



Budget Highlights

Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller’s Office and growth of the City has influenced growth in the past and is leading the current and future performance of sales tax. This growth pattern was originally projected to taper through FY2022; however, the most recent collections are proving to be more resilient than originally anticipated. Sales Tax activity is expected to continue growing in FY2023.

Sales Tax is collected from a broad range of industries. Fort Worth receives a substantial amount of revenue from the retail, general services, professional services, food and wholesale industries.



Other Taxes

Other Taxes include revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2023 Adopted Budget includes an increase of \$2.2M, or 4.2%, in Other Taxes. The increase is mostly due to gas franchise fees, which increased \$1.2M, or 14.9%. Additionally, electricity franchise fees increased \$521K, or 1.7%.

Licenses and Permits

Licenses and Permits are primarily made up of the building, residential, alarm, and health permit fees. Revenues in this category are anticipated to increase by approximately \$1M, or 5.3%, from the FY2022 budget. The main driver for the increased revenue is parkway inspection permits increasing \$819K, or 94.6%.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to increase by approximately \$33K, or 7.0%, from the FY2022 budget. The increase is entirely attributable to intergovernmental revenue from DFW Airport.

Charges for Services

Service Charges are mainly made up of administrative service charges, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category are decreasing \$8.8M, or 20.7%, from the FY2022 budget. The decrease is caused by allocations for information technology services moving from the General Fund to an Internal Service Fund, an impact of \$12.2M. Other revenues in this category increased by \$3.4M, or 7.9%. Of this amount, administrative fee allocations increased \$1.1M, or 9.0%, plan review fees increased \$917K, or 53.3%, and gas well annual fees increased \$782K, or 66.7%.

Budget Highlights

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to increase by \$2.1M, or 40.0%, from the FY2022 budget. These increases are due to traffic fines increasing \$1.4M, or 45.2%, and parking fines increasing \$570K, or 39.9%.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Revenues in this category are projected to decrease by \$528K, or 15.27%, from the FY2022 budget, partially due to a decrease in lease revenue at the future city hall.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$1.0M, or 45.43%, from the FY2022 budget. The increase is primarily due to the creation of new revenue accounts in development services, mostly in various development areas.

Operating Transfers

Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Stormwater, and Crime Control and Prevention District to the General Fund. Revenues in this category are projected to increase by \$7.0M, or 16.9%, from the FY2022 budget. This change was primarily due to increases in transfers from Water/Sewer of \$2.4M, or 16.7%, and from Stormwater Utility of \$3.9M, or 108.5%. These transfers cover various street rentals, and reimbursements for General Fund employees who provide services for these Enterprise Funds.

Special Revenue Funds

The following is not all-inclusive of the City's Special Revenue Funds.

Crime Control and Prevention District Fund

CCPD receives a one-half cent special use tax (Sales Tax) which is used to fund the public safety initiative of the fund, with a primary focus for FY2022 on community based programs. CCPD's Sales Tax Revenue is projected to equal \$102.1M, an increase of \$14.1M, or 16.0%, from the FY2022 budget.

Culture and Tourism Funds

The main source of revenue for the culture and tourism funds comes from the 9 percent Hotel Occupancy Tax (HOT tax). Seven percent is used for operations including the Fort Worth Convention Center, the Fort Worth Convention and Visitors Bureau and the Will Rogers Memorial Center, while an additional 2 percent levied since 1997 is used to support debt service on bonds used to expand and improve the convention center. While the HOT tax does not contribute to the top 75% of total revenues of the City, it is important to notate; as this tax helps provide amenities and services that stimulate the local economy and welcome over 3 million visitors to our city each year. Visit <https://www.fortworthtexas.gov/departments/public-events> for more information on events in Fort Worth.

Municipal Golf Fund

Municipal Golf revenues are charges for services driven by the use of the City's golf courses. The use of the courses has increased, resulting in an \$821K increase in revenue for FY2023.

Budget Highlights

Enterprise Funds

Municipal Airports Fund

Charge for Services are expected to decrease \$620K, or -8.92%, primarily from aircraft landing fees. Other charges for services include a fuel flowage fee, trans aircraft parking, and customs fees. For more information on the City of Fort Worth's airport rates and charges, please visit the website at:

https://www.fortworthtexas.gov/files/assets/public/aviation/documents/schedule-of-rates-and-charges_fy2023.pdf

Municipal Parking Fund

Charges for Services include parking meter receipts and rent, parking tags, surface lot revenue, and general parking and valet services. Overall service revenue is increasing in FY2023, and returning to pre-pandemic levels. Municipal parking and permit information can be found at:

<https://www.fortworthtexas.gov/departments/tpw/parking>.

Solid Waste Fund

Residential billing is increasing \$3.9M in relation to the growing population and increase of customer accounts. Other charges for services include a landfill environmental fee, commercial waste, container hauling fee, and an environmental collection center disposal fee. Information on garbage service; fees and billing are provided on the city's website at:

<https://www.fortworthtexas.gov/departments/code-compliance/solidwaste/garbage>.

Stormwater Utility Fund

While Charges for Services encompass the stormwater utility fee and drainage study review fee, the primary driver of the \$2.8M budgeted revenue increase is driven from the growth in customer accounts contributing to the utility fee. For information on Stormwater Management and details on the Stormwater Utility Fee, visit:

<https://www.fortworthtexas.gov/departments/tpw/stormwater>.

Water and Sewer Fund

Charges for Services are increasing \$23.9M, or 4.8%, due to the growth of customer accounts for water and sewer services. No retail rate increases occurred for FY2023. Current information on Water and Wastewater rates are provided on the City's website: <https://www.fortworthtexas.gov/departments/water/rates>

Budget Highlights

Expenditure Highlights

GENERAL FUND

The FY2023 Adopted Budget includes the following significant changes in the departments:

City Attorney adds an Assistant City Attorney/Prosecutor position to support changes in municipal court processes and increased workload.

City Auditor includes funding for automated audit working paper software and a base salary adjustment to fill a vacant City Auditor position.

City Manager's Office includes a net addition of 25 positions – an Administrative Assistant for City Council support, Management Analyst and Public Education Coordinator (Mediation Coordinator) for the Office of the Police Oversight Monitor, 911 System Administrator, ten Council Aides, and transfer in of two positions from Planning and Data Analytics and transfer out of two positions to Neighborhood Services for the Directions Home program, transition of nine temporary Council Aide/District positions to regular positions, two District Directors for district 10 and district 11 .

City Secretary includes the addition of two positions for Boards and Commissions Liaison and Council Support and Elections. Includes additional funds for Council Meetings and staff development.

Code Compliance adds seven positions to facilitate growth and maintain service levels for high-density, multi-family rental properties across the city.

Communications and Public Engagement adds two Senior Administrative Assistant positions in Communications, a Web Support position, a Translator position, and funding for Call Center holiday pay and salary and benefit adjustments.

Development Services includes funding for consulting services and the addition of 38 positions for increased workload. This includes the addition of 12 positions to improve customer service levels plus six Plans Examiners, four Planners, four Inspectors, two Engineers, and nine administrative or specialist positions. Additions are mostly offset by incremental fee revenue from permits and inspections. One Customer Service Representative was transferred to Transportation and Public Works. Two approved Stormwater Fund positions – a Development Project Coordinator and a Sr Customer Service Representative were added to improve grading permit coordination and engineering staff workflow.

Diversity and Inclusion adds two positions - an Administrative Assistant and a Management Analyst for expertise in managing equity-based data analysis and visualization tools.

Economic Development includes the addition of two positions – an Economic Development Specialist and a Business Development Coordinator in line with goals outlined in the Economic Development Strategic Plan.

Financial Management Services adds two positions to the Purchasing Division, and one Financial Reporting Coordinator to support GASB 87 compliance. Funds increase for financial consulting services and property tax collection.

Fire Department includes an increase of twenty-three positions – 14 civil service positions for an Engine Company, two civil service positions to serve on the HOPE Team, and seven civilian support personnel. Funding includes

Budget Highlights

additional overtime costs defined in the current Collective Bargaining Agreement (CBA) as well as frontline FireFighter physicals and bunker gear.

Human Resources includes the addition of one Senior Recruiter position and funding for a third party vendor to enhance employee labor relations services.

Library adds 14 positions to staff a new library opening in 2023. The downtown Central Library is being sold and funding is required to lease a facility for displaced staff. Funding is also provided for increased growth in library materials circulation.

Municipal Court includes salary funding for several judges and a Hearing Officer. Position changes include the transfer of one position to Communications and Public Engagement; two temporary Hearing Officers are converted to full-time positions.

Neighborhood Services converted six part time positions into three full-time positions at Como, Worth Heights, and Northside community centers resulting in a reduction of three positions. The Alleyway Maintenance Program (AMP) was transferred to Park and Recreation which includes \$300,000 from the General Fund and \$204,000 from PAYGO Capital Fund. Two positions were transferred from the City Manager's Office for administration of the Directions HOME program.

Non-Departmental includes \$4M overtime budget for Fire Department, sets aside \$3.99M for pay range market adjustments for General Fund Departments, and includes \$2.3M for various studies.

Park and Recreation includes Council-approved prior year maintenance commitments and CPI increases for management agreements with Fort Worth Zoological Association and Botanical Research Institute of Texas. Funding for mowing and alleyway maintenance was transferred from Neighborhood Services and there was a reduction in costs from the assessment budget for Public Improvement District 1 (Downtown Fort Worth) being transferred to Economic Development Department. Sixteen positions are reduced by consolidating part time positions into full time positions. Twelve positions were added for after school enhanced youth sports programs and 31 grant-funded positions for the FWISD After School program.

Planning and Data Analytics transferred two positions to the City Manager's Office for organizational strategy development as a result of the realignment of the Budget and Analysis Division from a functional teams-based structure to a more traditional portfolio model.

Police Department includes funding for a comprehensive health and wellness program, \$4.9M for salaries and benefits as outlined in the Meet and Confer agreement, and increased fuel costs. Additional positions include 54 sworn officers (47 to Patrol and seven to Support Bureau), the transfer of one sworn position to the CCPD Fund for the Neighborhood Police Officer program; an increase in 15 Civilian positions (11 to Support Bureau and four to Evidence Processing) with the transfer of one administrative position to the CCPD fund.

Property Management includes a \$500,000.00 increase in funding Vehicles and Equipment Replacement Fund for the General Fund departments. Increases include \$896K for risk management allocations for future City Hall, \$475K for maintenance and repair and another \$108K for contractual services for new city facilities that become operational in FY2023. The department includes an increase of \$571K for janitorial service contracts for General Fund facilities and a transfer of \$130K from Neighborhood Services for facility repair and maintenance at the LVT Rise Facility.

Budget Highlights

Transportation and Public Works includes an increase of eleven positions to staff street lighting crews to improve repair response times, an inspector for right-of-way utility installations, an asset database professional, and a safety and compliance professional.

SPECIAL REVENUE FUNDS

Community Tree Planting Program is funded by annual disbursements from the Gas Endowment Fund which utilizes an 86-year old greenhouse for seed-starting and propagation. Funding will update and modernize the restroom facility to better accommodate the hundreds of visitors and guests who train and volunteer each year, as well as staff who work at the tree farm.

Crime Control and Prevention District Fund includes the transfer of one sworn position from the General Fund for the Neighborhood Police Officer program, two positions for the Crossing Guard Program; one Communications Director, one Victims Assistance Specialist, nine sworn positions for the HOPE and CIT units; two civilian positions for the CRU unit; three positions for the Finance and Personnel Bureau, of which one was transferred from the General Fund and two positions for the FW@6 at Chisholm Trail Community Center.

Culture and Tourism Fund adds one Facilities Supervisor position and one Security Supervisor position at the Will Rogers Memorial Center, and one Office Assistant position to maintain a consistent customer service presence at the Fort Worth Convention Center. Fund increases are mostly for routine operating expenses and commercial insurance premiums.

Environmental Protection Fund includes the addition of 62 positions - a transfer of 35 positions from the Solid Waste Fund to the Environmental Protection Fund, 20 equipment operators for new street sweepers, four environmental specialists and three positions to monitor and audit street sweeping route contracts.

Municipal Golf Fund anticipates an overall increase in earned revenues and projected paid rounds and this revenue increase will help fund equipment replacement, deferred preventive maintenance, and capital improvement projects with a reduction to the General Fund operating subsidy. The Fund transfers one position to the General Fund of the Park and Recreation Department; adds one Marketing Coordinator, and three positions are reduced by consolidating part-time positions into full-time positions.

ENTERPRISE FUNDS

Municipal Airports Fund includes the addition of one Grants Manager position for the Administration Division of Aviation to assist with grants processing and monitoring.

Municipal Parking Fund is expecting a revenue increase once COVID restrictions are lifted and as increased meter rates and bagging fees are implemented. The Funds includes the addition of three Parking Compliance Tech positions.

Solid Waste Fund includes a transfer of 35 positions from the Solid Waste Fund to the Environmental Protection Fund (12 Illegal Dump positions, ten Litter Abatement positions, six Street Sweeping positions, three Materials Management Program positions, two Environmental Investigation Unit positions and two of Keep Fort Worth Beautiful program positions).

Budget Highlights

Stormwater Utility Fund includes an increase in capital improvements using \$1.0M of surplus reserves, \$2.2M UNSPEC (project residuals) and is further supported by growth in revenue and savings in operating expenses. There is increase in the annual transfer out to Development Services General Fund to support costs for the Stormwater Drainage Study. The Fund transferred nine positions to the General Fund of Development Services and funds 2 positions in Development Services.

Water and Sewer Fund includes an increase of \$23.9M with no increase for retail water or sewer rates. The twelve Approved Positions (AP) for data analysis, customer service, financial management, system implementation, and regulation support are offset by the transfers out of nine positions to the Development Services Department General Fund, resulting in a net increase of just three positions. These nine positions continue to be funded by the Water and Sewer Fund as a transfer out to the General Fund. Inflation, cost increases, and supply chain issues account for much of the budget increase (\$8.9M chemicals, \$3.5M raw water, \$2M wastewater treatment contract, \$1.6M commercial supplies, \$1.4M gas utility service, and \$1M residential meter/valve supply). Fund includes increase of \$3.3M in Salaries & Benefits to fund Pay for Performance.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund includes a transfer out to capital equivalent to the prior year, to fund PAYGO capital outlay projects. The outlay expenses include vehicles and technology initiatives. Capital Projects Service Fund increased by 15 positions, including three positions for capital delivery, four positions to provide administrative support and four positions to provide construction inspections. In addition, four positions from the City Attorney General Fund have been added to provide legal support for capital projects.

Equipment Services Fund includes \$3.17M for an increase in fuel costs (\$1.87M commercial fuel, \$0.5M bulk gasoline, \$0.8M bulk diesel fuel), and \$250K in pay for performance, \$145K in Administrative Cost Allocation and \$120K for Risk Management Allocation costs. The increase is offset by a \$276K reduction in health insurance costs and a decrease of \$101K in worker's compensation costs.

Group Health and Life Insurance Fund includes a 5% increase in contributions from the City and a 3% increase in premiums from employees to offset the rising trend in claims costs. The fund adds one Leave Coordinator position of which half (.5FTE) is paid from the Risk Financing Fund.

IT Solutions Department adds one Contract Compliance Administrator position for procurement coordination and one Sr IT Technical Support Analyst for Microsoft technology platforms.

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Adopted FY2023	A.P. Transfer	A.P. Add/Del	Adopted FY2021	Adopted FY2022	Adopted FY2023	FTE Change
General Fund Departments									
City Attorney's Office	50.00	50.00	51.00		1.00	50.00	50.00	51.00	1.00
City Auditor's Office	19.00	19.00	19.00	-	-	17.96	17.96	17.96	0.00
City Manager's Office	24.00	27.00	52.00	-	25.00	24.00	27.00	52.00	25.00
City Secretary's Office	15.00	15.00	17.00	-	2.00	15.00	15.00	17.00	2.00
Code Compliance	245.00	245.00	252.00	-	7.00	244.50	244.50	251.50	7.00
Communications & Public Engagement	42.00	42.00	46.00	1.00	3.00	42.00	42.00	46.00	4.00
Development Services	173.00	183.00	240.00	17.00	40.00	172.75	182.75	239.75	57.00
Diversity and Inclusion	15.00	14.00	16.00	1.00	1.00	13.89	12.89	14.89	2.00
Economic Development	13.00	13.00	15.00	-	2.00	13.00	13.00	15.00	2.00
Financial Management Services	91.00	91.00	94.00	-	3.00	90.00	90.50	93.50	3.00
Fire	1,002.00	1,013.00	1,036.00	-	23.00	1,001.25	1,012.25	1,035.25	23.00
Human Resources	36.00	37.00	38.00	-	1.00	34.43	35.43	36.43	1.00
Information Technology Solutions	159.00	158.00	-	(158.00)	-	157.98	156.98	-	(156.98)
Library	264.00	255.00	269.00	-	14.00	232.85	228.16	240.10	11.94
Municipal Court	139.00	132.00	133.00	(1.00)	2.00	139.00	132.00	131.38	(0.62)
Neighborhood Services	127.00	127.00	126.00	2.00	(3.00)	64.88	64.88	66.84	1.96
Park & Recreation	566.00	573.00	584.00	1.00	10.00	337.95	344.43	362.29	17.86
Planning and Data Analytics	27.00	28.00	26.00	(2.00)	-	27.00	28.00	26.00	(2.00)
Police	1,915.00	1,919.00	1,986.00	(2.00)	69.00	1,891.56	1,895.06	1,962.31	67.25
Property Management	94.00	100.00	100.00	-	-	83.82	87.37	87.37	0.00
Transportation & Public Works	227.00	228.00	239.00	1.00	10.00	216.55	220.80	231.80	11.00
General Fund Total	5,243.00	5,269.00	5,339.00	(140.00)	210.00	4,870.37	4,900.96	4,978.37	77.41

For more information on AP/FTE changes, please refer to the individual department budget pages.

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Adopted FY2023	A.P. Transfer	A.P. Add/Del	Adopted FY2021	Adopted FY2022	Adopted FY2023	FTE Change
Special Revenue Funds									
Community Tree Planting	-	-	-	-	-	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	337.00	358.00	385.00	2.00	21.00	324.98	345.98	372.98	27.00
Culture and Tourism Fund	135.00	135.00	138.00	-	3.00	135.00	135.00	138.00	3.00
Environmental Protection Fund	24.00	24.00	86.00	35.00	27.00	21.82	21.82	83.82	62.00
Grant Funds*	137.00	151.00	181.00	(1.00)	31.00	149.92	156.66	164.60	7.94
Municipal Court Special Revenue	1.00	1.00	1.00	-	-	1.00	1.00	1.00	0.00
Municipal Golf Fund	81.00	81.00	78.00	(1.00)	(2.00)	53.03	53.03	53.03	0.00
Library Special Revenue Fund	1.00	-	-	-	-	1.00	-	-	0.00
Capital Project Funds	7.00	11.00	7.00	(4.00)	-	60.82	65.52	61.52	(4.00)
Special Revenue Funds Totals	723.00	761.00	876.00	31.00	80.00	751.97	783.41	879.35	95.94
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund*	112.00	112.00	105.00	(9.00)	2.00	110.95	110.95	103.95	(7.00)
Solid Waste Fund	116.00	116.00	81.00	(35.00)	-	116.00	116.00	81.00	(35.00)
Municipal Parking Fund	18.00	18.00	21.00	-	3.00	18.00	18.00	21.00	3.00
Municipal Airports Fund	27.00	28.00	29.00	-	1.00	26.48	27.48	28.48	1.00
Water and Sewer Fund	999.00	999.00	1,002.00	(9.00)	12.00	975.55	974.05	977.05	3.00
Enterprise Funds Totals	1,272.00	1,273.00	1,238.00	(53.00)	18.00	1,246.98	1,246.48	1,211.48	(35.00)

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Adopted FY2023	A.P. Transfer	A.P. Add/Del	Adopted FY2021	Adopted FY2022	Adopted FY2023	FTE Change
Internal Service Funds									
Fleet and Equipment Services Fund	107.00	107.00	107.00	-	-	108.80	108.80	108.80	0.00
Capital Projects Service Fund	114.00	114.00	129.00	4.00	11.00	114.00	114.00	129.00	15.00
IT Solutions Fund	-	-	160.00	158.00	2.00	-	-	158.98	158.98
Group Health & Life Insurance Fund	10.00	10.00	11.00	-	1.00	8.80	7.75	8.25	0.50
Risk Financing Fund	15.00	15.00	17.00	-	2.00	15.00	15.00	17.50	2.50
Retiree Healthcare Trust	-	-	-	-	-	1.20	2.25	2.25	0.00
Internal Service Funds Totals	246.00	246.00	424.00	162.00	16.00	247.80	247.80	424.78	176.98
Total All Funds	7,484.00	7,549.00	7,877.00	-	324.00	7,117.12	7,178.65	7,493.98	315.33

Budget Highlights

Citywide Fund Balance Summary

Fund balance is defined as the difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies. The City makes a concerted effort to maintain the fund balance and retained earnings of the various operating funds at the required level stipulated in the Financial Management Policy Statement sufficient to protect the City's creditworthiness as well as its financial position from emergencies. More information about the city's reserve requirements is found in the Processes and Policies section of this document. The city uses these policies to continually monitor the health and condition of each fund by evaluating fund balance as well as weighing trends and projections for future growth or decline. The table below illustrates the fund balance for the City's key operating funds.

Governmental Funds							
	Fund Balance as of 9/30/2021	Forecasted Revenues for FY2022	Forecasted Expenditures for FY2022	Forecasted Fund Balance at End of FY2022	Projected Revenues FY2023	Projected Expenditures FY2023	Projected Fund Balance at End of FY2023
GENERAL FUND							
General Fund	\$203,605,013	\$858,398,223	\$(854,087,109)	\$207,916,127	\$915,340,881	\$(915,340,881)	\$207,916,127
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	2,606,198	4,613,105	(4,814,637)	2,404,666	4,423,088	(7,428,853)	(601,099)
Community Tree Planting	358,810	136,472	(483,412)	11,870	588,910	(593,072)	7,708
Crime Control & Prevention District	48,132,066	105,194,276	(125,250,465)	28,075,877	108,819,254	(117,702,331)	19,192,800
Culture & Tourism	17,931,443	45,424,951	(37,358,534)	25,997,859	46,366,717	(44,897,196)	27,467,380
Culture & Tourism 2% Hotel	3,104,571	7,455,608	(5,751,813)	4,808,366	7,939,697	(7,088,367)	5,659,696
DFW Rev Sharing	4,823,043	6,787,045	(7,700,004)	3,910,084	7,297,215	(4,445,904)	6,761,395
Culture & Tourism Project Financing Zone	728,082	7,173,176	(2,807,846)	5,093,412	8,229,763	(6,571,554)	6,751,621
Venue Operating	29,196	6,406,900	(3,544,626)	2,891,470	5,955,240	(5,255,547)	3,591,163
Economic Incentives	6,184,302	2,015,726	(1,234,286)	6,965,743	2,000,000	(2,000,000)	6,965,743
Environmental Protection	3,319,580	5,108,981	(4,593,911)	3,834,650	16,130,528	(18,465,040)	1,500,138
Municipal Golf	1,518,386	6,517,519	(6,513,379)	1,522,525	6,394,042	(6,394,042)	1,522,525
Proprietary Funds							
	Net Position as of 9/30/2021	Forecasted Revenues FY2022	Forecasted Expenses FY2022	Forecasted Net Position at End of FY2022	Projected Revenues FY2023	Projected Expenses FY2023	Projected Net Position at End of FY2023
ENTERPRISE FUNDS							
Municipal Airport	6,879,087	14,315,162	(11,177,346)	10,016,903	14,647,344	(13,486,837)	11,177,410
Municipal Parking	(14,544)	5,995,724	(3,972,139)	2,009,041	7,884,282	(8,132,939)	1,760,384
Solid Waste	28,755,647	76,707,284	(71,884,577)	33,578,353	76,481,248	(72,354,498)	37,705,103
Stormwater Utility	17,318,240	48,191,601	(49,755,746)	15,754,095	50,648,168	(52,879,452)	13,522,811
Water & Sewer	228,259,207	520,699,300	(515,717,303)	233,241,204	515,451,460	(515,451,460)	233,241,204
INTERNAL SERVICE FUNDS							
Capital Projects Service	7,232,271	15,261,816	(15,183,439)	7,310,648	15,752,944	(17,400,737)	5,662,855
Fleet & Equipment Serv	3,940,723	31,371,664	(31,366,930)	3,945,457	32,231,585	(32,231,585)	3,945,457
Group Health Insurance	45,085,139	70,591,674	(75,815,493)	39,861,320	74,029,943	(79,317,740)	34,573,523
Information Technology Systems	-	-	-	-	45,414,896	(45,414,896)	-
Risk Financing	38,384,621	22,525,729	(32,758,836)	28,151,515	27,000,175	(27,510,695)	27,640,995

Note: Fund Balance includes budget-based activities and does not include items such as unrealized gain/loss that may be reported in the Annual Financial Report, previously known as the Comprehensive Annual Financial Report, on a GAAP basis. Fund Balance for the prior year was sourced from the financial management system of record on July 29, 2022. The use of/contribution to fund balance or net position is not included in projected revenues or expenses. Forecasted revenues and expenses for FY2022 are presented at a point in time and do not include all final fiscal transactions. These may include but are not limited to encumbered funds, pending financial adjustments, accruals, and other accounting entries.



Governmental Funds



General Fund



General Fund

General Fund Statement

FUND PURPOSE AND GOALS

The General Fund is the largest fund within the City and includes the highest revenue total in the overall city budget.

Under the City's Financial Management Policy Statements (FMPS) and to maintain a reliable, equitable, and diversified revenue stream, General Fund revenues include property tax, sales tax, operating transfers, charges for service, license and permit fees, fines, forfeitures and special assessments, and miscellaneous revenues such as intergovernmental revenue, use of money and property, and other revenue. These revenues are used to finance City departments that provide basic services. There are several other funds in the City of Fort Worth; however, most activities that are supported by tax dollars are included in the General Fund and Debt Service Fund.

The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2023, the City adopted a property tax rate of \$0.7125 per \$100 of assessed valuation, which is \$0.02 lower than FY2022. Approximately \$0.5650, or 79.3%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 20.7%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, performed better than anticipated throughout FY2022, and is projected to be \$21.6M over the established budget.

General debt service is the City's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded through taxes levied by the City and is estimated to total \$145,939,016. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

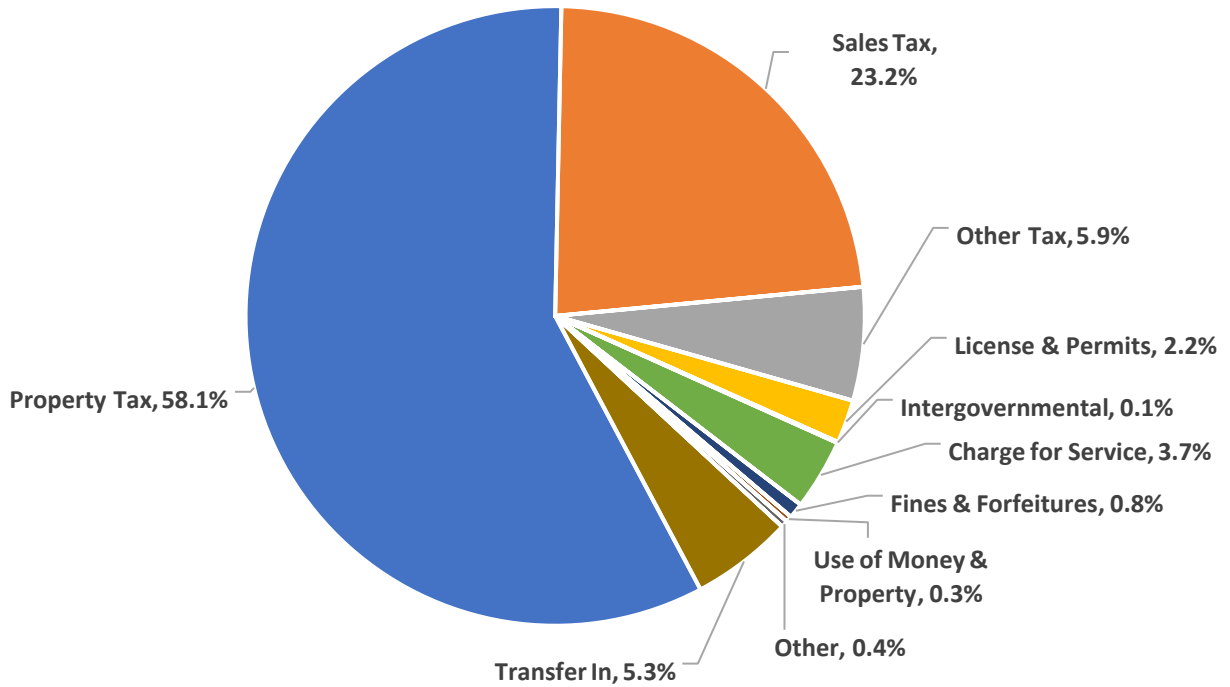
Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's Planning & Data Analytics Department determines the administrative service charges which are transferred to the General Fund annually. These charges are then budgeted accordingly in all other funds.

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, and to maintain two months' worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other City funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,339 authorized positions, 16 operating departments (these counts exclude the Non-Departmental designation), and 4 appointed officials' offices. Each department and office, listed alphabetically in the General Fund section, has a primary focus.

General Fund

General Fund Revenue Summary

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from FY2022 (%)
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	10.39%
Sales Tax	188,151,694	182,885,742	196,135,742	212,147,461	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	5.34%
Intergovernmental	1,351,311	472,296	1,366,122	505,442	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,262,825	45.43%
Transfer In	43,365,822	41,625,774	41,625,774	48,676,547	16.94%
Revenue	\$812,939,744	\$831,934,777	\$869,961,219	\$915,340,881	10.03%



General Fund

Ad Valorem Property Tax Comparison

COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	Adopted FY2020	Adopted FY2021	Adopted FY2022	Adopted FY2023
Adjusted Net Taxable Value	\$76,994,164,245	\$79,878,186,534	\$87,373,928,947	\$100,073,539,805
Tax Rate	0.7475	0.7475	0.7325	0.7125
Operating & Maintenance (O&M)	0.5950	0.5950	0.5850	0.5650
Debt Service (I&S)	0.1525	0.1525	0.1475	0.1475
Total Levy	\$575,531,378	\$597,089,444	\$640,014,030	\$713,023,971
Collection Rate	98.50%	98.25%	98.25%	98.50%
Total Collection of Levy	\$566,898,407	\$586,640,379	\$628,813,784	\$702,328,612
Estimated Levy Lost due to Frozen TIF Contributions	(7,892,432) (17,736,974)	(9,335,929) (20,507,004)	(11,160,492) (21,610,735)	(13,687,852) (24,646,281)
Budgeted Revenues				
General Fund (O&M)	\$430,842,884	\$443,203,318	\$476,020,336	\$526,535,972
General Debt Fund (I&S)	<u>\$110,426,117</u>	<u>\$113,594,128</u>	<u>\$120,022,221</u>	<u>\$137,458,506</u>
Subtotal Current Property Taxes	\$541,269,001	\$556,797,446	\$596,042,557	\$663,994,478
OTHER PROPERTY TAXES				
Vehicle Inventory	\$221,440	\$221,440	\$197,422	\$556,419
Delinquent Property Taxes (O&M)	\$3,600,000	\$3,600,000	\$3,600,001	\$2,750,000
Delinquent Property Taxes (I&S)	\$850,000	\$850,000	\$550,000	\$550,000
Interest/Penalty Charges (O&M)	\$2,101,356	\$2,101,356	\$2,101,356	\$2,500,000
Interest/Penalty Charges (I&S)	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
Subtotal Other Property Taxes	\$7,272,796	\$7,272,796	\$6,948,779	\$6,856,419
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$436,765,680	\$449,126,114	\$481,919,115	\$531,785,972
Debt Service Taxes (I&S)	\$111,776,117	\$114,944,128	\$121,072,221	\$138,508,506

General Fund

General Fund Revenue and Expenditures

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from FY2022 (%)
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	10.39%
Sales Tax	188,151,694	182,885,742	196,135,742	212,147,461	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	5.34%
Intergovernmental	1,351,311	472,296	1,366,122	505,442	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,262,825	45.43%
Transfer In	43,365,822	41,625,774	41,625,774	48,676,547	16.94%
Total Revenues	812,939,744	831,934,777	846,078,603	915,340,881	10.03%
Use of Fund Balance	-	-	23,882,616	-	0.00%
City Attorney Department	7,482,579	7,452,544	7,558,544	7,937,225	6.50%
City Auditor Department	1,934,038	2,131,447	2,171,447	2,337,683	9.68%
City Managers Office Dept	9,340,382	9,942,348	10,500,348	10,740,253	8.03%
City Secretary Department	2,303,504	1,926,202	2,326,202	2,518,393	30.74%
Code Compliance Dept	20,717,472	25,691,223	25,764,703	27,330,256	6.38%
Communications & Public Engage	4,079,582	4,645,717	4,777,509	5,513,485	18.68%
Development Services	19,167,354	19,635,405	19,635,405	29,331,458	49.38%
Diversity & Inclusion Dept	1,780,282	2,089,083	2,389,083	2,435,259	16.57%
Economic Development Dept	30,640,120	41,451,007	41,630,138	43,767,568	5.59%
Financial Management Dept	13,477,954	12,722,748	12,861,748	13,758,733	8.14%
Fire Department	172,705,075	174,944,776	191,220,776	193,272,915	10.48%
Human Resources Department	5,033,390	5,754,584	5,754,584	6,283,156	9.19%
IT Solutions Department	15,769,999	17,537,956	18,211,330	-	-100.00%
Library Department	20,477,650	22,900,585	22,900,585	26,075,266	13.86%
Municipal Court Department	13,198,430	14,846,205	14,714,413	15,350,385	3.40%
Neighborhood Services Dept	9,614,899	11,149,184	11,149,184	14,344,160	28.66%
Non-Departmental	1,145,000	13,509,715	7,047,084	26,973,345	99.66%
Park and Recreation Department	53,201,194	55,722,945	61,297,345	61,870,514	11.03%
Planning & Data Analytics Dept	6,122,178	8,735,579	10,446,268	8,750,328	0.17%
Police Department	269,048,676	282,524,533	284,485,532	298,551,538	5.67%
Property Management Dept	22,125,193	25,920,591	31,120,591	29,628,584	14.31%
Transportation & Public Works	66,716,989	70,700,400	81,998,400	88,570,377	25.28%
Total Expenses	766,081,941	831,934,777	869,961,219	915,340,881	10.03%
Contribution to Fund Balance	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 46,857,803	\$ -	\$ -	\$ -	0.00%

Note: Significant increases in Transportation and Public Works, Property Management, and Parks and Recreation reflect the budgeting of Pay As You Go capital funding in the appropriate departments rather than Non-Departmental.

General Fund

City Attorney

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Intergovernmental	162,516	351,096	351,096	384,242	33,146	9.44%
Other	52	-	-	-	-	0.00%
Revenue	\$ 162,568	\$ 351,096	\$ 351,096	\$ 384,242	\$ 33,146	9.44%
Salaries & Benefits	7,043,739	6,934,342	7,040,342	7,403,004	468,662	6.76%
Gen Operating & Maintenance	438,841	518,202	518,202	534,221	16,019	3.09%
Expenses	\$ 7,482,579	\$ 7,452,544	\$ 7,558,544	\$ 7,937,225	\$ 484,681	6.50%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	50.00	50.00	51.00	51.00	1.00	1.00
Capital Projects Service	4.00	4.00	4.00	4.00	-	-
Total	54.00	54.00	55.00	55.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The City Attorney's Office, under the direction of the city attorney, is responsible for the administration of all legal affairs of the City; City representation in all lawsuits, litigation and hearings; preparation of ordinances, contracts, and all other legal documents; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.

The City Attorney's Office has two divisions: Transactional and Litigation. The Transactional Division provides transactional and advisory services as general counsel, whereas the Litigation Division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a senior assistant city attorney who acts as the section chief. In addition, two section chiefs serve on the executive team, along with the city attorney and deputy city attorneys. Support Services provide clerical and other assistance to the attorneys in all sections of the department.

The Transactional Division is comprised of three sections: Real Estate and Finance, Land Use and Regulatory Compliance, and General Services. This division handles all city contracts, advises almost all city boards and commissions and counsels the city council and city staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting. Outside counsel is retained only in those instances where specialized expertise is needed, workload constraints are present, or a conflict exists.

The Litigation Division is comprised of three sections: Employment and Human Resources, Public Safety, and General Litigation. Attorneys in this division represent the city in cases in which the City of Fort Worth is a party. This division also handles civil rights, code compliance, employment, general litigation and prosecution in municipal court.

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$131,130 and one authorized position an Assistant City Attorney/Prosecutor to serve the citizens of Fort Worth.
- Increases by \$316,740 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$25,799 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Representation				
Administration of all legal affairs of the City, including representation in all lawsuits including civil rights, Code compliance, and employment; prosecution in Municipal Court; preparation of ordinances, contracts, and all other legal documents and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Quarterly Litigation Reports to Mayor, City Council, and City Manager's Office	4	2	4	4
Number of cases dismissed related to Prosecutor absences	N/A	N/A	0	0
Number of times an alternate Prosecutor is required to cover dockets assigned to someone else	N/A	N/A	0	0
Monitor how often discovery has not been completed and made available to defense attorneys within 2 weeks of trial	N/A	N/A	0	0
Litigation Training				
Training of all City staff regarding City code and state and federal laws to reduce legal issues which will result in reduced costs for City and taxpayers.				
Fifteen legal training sessions conducted for all City staff to reduce legal issues.	N/A	25	15	15
Legal Documents				
Administration of all legal affairs of the City, including preparation of ordinances, contracts, and all other legal documents; advising all City boards and commissions; counseling the City Council and City staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Number of contracts completed and fully executed.	N/A	3,830	0	0
Transactional Training				
Training of Boards and Commission members and City staff by attorneys reduces negative legal repercussions for the City.				
Twelve training sessions of Council Members, Board and Commission members, and City staff by attorneys to reduce negative legal repercussions for the City.	N/A	43	12	12

General Fund

City Auditor

DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from FY2022 Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,781,648	1,947,390	1,937,390	2,051,402	104,012	5.34%
Gen Operating & Maintenance	152,390	184,057	234,057	286,281	102,224	55.54%
Expenses	\$ 1,934,038	\$ 2,131,447	\$ 2,171,447	\$ 2,337,683	\$ 206,236	9.68%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	19.00	17.96	19.00	17.96	-	-
Total	19.00	17.96	19.00	17.96	-	-

DEPARTMENT PURPOSE AND GOALS

The City Auditor is appointed by and serves at the discretion of the Fort Worth City Council. The City Auditor is assigned the responsibility to direct financial, operational, compliance, and information technology audits for city functions and activities; to undertake special projects; and to perform analyses and investigations as assigned by the City Council and/or requested by the City Manager.

The City Auditor’s Office assesses citywide risks and conducts audits to help ensure proper risk management and good governance.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$95,367 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$47,060 to adjust pay for City Auditor position.
- Increases by \$42,710 for automated audit paper software installation.
- Increases by \$14,978 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Internal Audit				
Help ensure that City departments have adequate internal controls, risk management and government processes; and report audit conclusions to assist the Mayor and Council in the effective discharge of their responsibilities.				
Management concurs with audit recommendations (%)	91%	94%	90%	90%
Audit recommendations fully implemented by the target date (%)	68%	71%	85%	85%
Annual audit plan completed by end of fiscal year (%)	57%	4%	75%	75%

General Fund

City Manager's Office

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	90	-	-	-	-	0.00%
Use of Fund Balance	-	-	391,000	-	-	0.00%
Revenue	\$ 90	\$ -	\$ 391,000	\$ -	\$ -	0.00%
Salaries & Benefits	4,917,333	5,512,994	5,679,994	7,464,261	1,951,267	35.39%
Gen Operating & Maintenance	3,760,248	4,429,354	4,820,354	3,275,992	(1,153,362)	-26.04%
Transfer Out & Other	662,801	-	-	-	-	0.00%
Expenses	\$ 9,340,382	\$ 9,942,348	\$ 10,500,348	\$ 10,740,253	\$ 797,905	8.03%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	27.00	27.00	52.00	52.00	25.00	25.00
Grant Funds	-	-	-	-	-	-
Total	27.00	27.00	52.00	52.00	25.00	25.00

DEPARTMENT PURPOSE AND GOALS

The City Manager's Office is comprised of five divisions: Administration, Mayor and Council, Government Relations, Office of the Police Oversight Monitor, and Education Strategies which operates with support from the administrative team.

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements. Additionally, the City's Educational Strategies initiative is housed in CMO.

The primary function of the Education Strategies division is to leverage the City of Fort Worth's resources towards improving education and developing a more competitive workforce by establishing strategic partnerships and collaborations with various school districts, businesses, social service agencies, and community institutions.

Mayor and Council division supports the City Council with a full-time staff and Council District Managers. They provide oversight of office operations, handle citizen interactions, draft correspondence and speeches, and work on various special projects.

Government Relations division is responsible for researching and assisting in the passage of federal and state legislative initiatives that favorably affect the City of Fort Worth and its citizens. It also is responsible for the coordination of affairs with other governmental and public entities.

The Police Oversight Monitor division (OPOM) is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability of and public trust in Fort Worth law enforcement.

General Fund

It is responsible for the review of Fort Worth Police Department (FWPD) policies, procedures and patterns related to police interaction with the community, the monitoring of administrative investigations, inquiries and uses of force to ensure they are handled fairly and equitably, while identifying patterns in its reviews and recommending policy and procedure changes. It monitors the recruitment process to ensure fairness and equitable treatment.

OPOM also conducts ongoing community-police engagement activities with the goal of understanding diverse perspectives and identifying solutions for how to best improve community-police relations. They collect data and conduct analysis, identify patterns and trends, as well as provide periodic reports on the OPOM's activities, initiatives, auditing and review of FWPD policies, procedures and practices. The office continues to serve as a community resource that works to improve trust between the police and citizens.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by \$3.17 million in contractual services and two APs for previously approved costs associated with transferring the Directions Home Division to the Neighborhood Services Department.
- Increases by 10 APs for additional City Council Assistant positions. The cost of \$627,068 is offset by a decrease in Other Contractual Services.
- Increases by \$331,298 and two APs transferred from Planning and Data Analytics Department for two new Assistants to the City Manager.
- Increases by \$197,615 and two APs in the Office of the Police Oversight Monitor to provide policy advice and mediation coordination.
- Increases by \$171,228 and one AP for 911 Systems Administration.
- Increases by \$167,000 and nine authorized positions (APs) City Council Aide as a result of the transition of Council Aide/District positions to pensionable employment positions.
- Increases by \$100,550 and two APs for two new Council districts, district 10 and district 11 effective June 2023.
- Increases by \$53,751 and one AP for administrative assistance for City Council support.
- Increases by \$2 million to develop innovative solutions and pilot programs to improve 911 dispatch response times Citywide.
- Increases by \$300,000 for costs associated with consultation and representation during the 2023 Texas Legislative session which will convenes in January 2023.
- Increases by \$291,443 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$115,302 to provide the Mayor and City Council Members with access to City health insurance and other ancillary benefits.
- Increases by \$82,418 for adjustments due to inflationary and growth factors as well as contractual commitments.

General Fund

City Secretary

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	18,421	14,368	14,368	14,368	-	0.00%
Other	6,700	428	428	428	-	0.00%
Revenue	\$ 25,121	\$ 14,796	\$ 14,796	\$ 14,796	\$ -	0.00%
Salaries & Benefits	1,524,931	1,537,680	1,537,680	1,869,260	331,580	21.56%
Gen Operating & Maintenance	778,573	388,522	788,522	649,133	260,611	67.08%
Expenses	\$ 2,303,504	\$ 1,926,202	\$ 2,326,202	\$ 2,518,393	\$ 592,191	30.74%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	15.00	17.00	17.00	2.00	2.00
Total	15.00	15.00	17.00	17.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The City Secretary, appointed by City Council, is responsible for the management of the City Secretary’s Office. The mission of the Office is to promote transparent and efficient government through proper record and preservation of the City’s Legislative history and documents; provide excellent customer service to our residents; conduct municipal elections that are fair and compliant with the Texas Election Code; oversee the boards and commission program; provide support to Council meetings; and provide for efficient and effective life-cycle management of all records of the City.

To achieve the mission the Office is divided into four core functional areas:

Administration

The administration area is responsible for providing support to Council and Council Corporation meetings including posting of all meeting notices, speaker registration, retaining all Council meeting documentation, serving as a central repository for contracts, posting of all public notices, board and commission agendas and other related public notices, processing liquor license, providing support to the board and commission program, publication of the City Code of Ordinances, coordinating all required financial filings by Council Members and City staff, managing the Public Records search page; and conducting research from Council, staff and residents for Council approved documents.

Public Information Requests

The Office serves as the City-wide coordinator for the Public Information Program including the intake of all requests from the public, coordination and processing the requests, ensuring deadlines are met, submitting requests for opinions from the Attorney General and serving as a point of contact with residents interested in accessing City records and information.

General Fund

Elections

The City Secretary serves as the Election Administrator for all city-held elections. Including contracting with the appropriate counties for election services, serving as point of contact with candidates, candidate filings, candidate packet and forms, campaign finance filings, election notices and publication notices of upcoming elections, new Council orientation, and serving as a resource for candidates, media and residents on election related questions.

Records and Information Management

The Records and Information Management Office advises and facilitates the creation, maintenance, retention, access and disposition of all City records to ensure compliance with all state requirements. The Office partners with the Information Technology Solutions Department to implement and manage enterprise information management solutions among City departments.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$223,890 and two authorized positions to assist with Boards and Commissions and Council and Elections support.
- Increases by \$200,000 for election costs, previously budgeted in Non-Departmental.
- Increases by \$72,444 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$38,657 for costs associated with the salary increase for City Secretary.
- Increases by \$36,311 in other operating costs including staff development, Council Meetings meals, and additional cell phones.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Council Support/Council Meeting Support				
Make public meetings more transparent and responsive to residents through the efficient use of technology and best practices.				
Percent of City Council meeting materials available online within 48 hours of meeting (%)	N/A	85%	95%	95%
Percent of City Council and Corporation Board meeting minutes finalized within 4 days of the meeting. (%)	N/A	95%	95%	95%
Percent of contracts processed/scanned/indexed/filed within 4 days of receipt (%)	N/A	95%	95%	95%
Number of documents scanned/saved into Laserfiche annually (#)	N/A	12,782	5,000	5,000
Percent of Ordinances & Resolutions processed within 5 days of approval (%)	N/A	95%	95%	95%
Agenda Management				
To ensure agendas for all public meetings (Council and Boards and Commission) are posted in compliance with the Texas Open Meetings Act.				
Number of Agendas posted (#)	N/A	516	115	115
Public Information				
To manage the Public Information program including coordinating communications with the Attorney General, residents and training of staff.				
Percent of public information liaisons who have completed training requirements (%)	N/A	90%	90%	90%
Number of public information requests processed within established deadlines (#)	N/A	75	90	90
Number of public information requests processed (#)	N/A	34,790	19,000	19,000
Board and Commission Management				
To serve as a point of contact and provide support to Council, B&C members and department staff liaisons to ensure a vibrant and engaged board and commission program.				
Percent of vacancies (%)	N/A	6%	10%	10%
Percent of members and staff completing training	N/A	N/A	90%	90%
Municipal Elections				
To ensure municipal elections are conducted in an impartial and fair manner and are in compliance with Texas Election Code requirements.				

General Fund

Percent of Elections that are in compliance with Texas Election Code (%)	100%	100%	100%	100%
Percent of eligible voters who vote in the General Municipal Election (%)	65%	65%	65%	65%

Campaign Finance and Financial Filings

To ensure campaign finance reports and other staff financial reports are filed in compliance with Texas Election Code or City Charter as required.

Percent of Campaign Finance Reports posted online within 24 hours of receipt. (%)	N/A	100%	100%	100%
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Enterprise Records Management

Increase the visibility and effectiveness of records management tools and processes within the City through training, consulting, functional records inventory, records scheduling and destruction, and public information assistance, making the City more efficient, self-aware, and responsive to citizens. Advance collaborative enterprise solutions for the sharing and management of City information. Assess citywide records storage needs for the purpose of recommending and executing long-term solutions for all life-cycle phases of City records, including considerations of off-site, on-site, centralized and decentralized solutions.

Increase the number of City divisions using Laserfiche to store and provide access to their records/documents. (#)	20	20	< 8	< 8
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Records and Information Governance Consulting

Increase the visibility and effectiveness of records management tools and processes within the City through training, consulting, functional records inventory, records scheduling and destruction, and public information assistance, making the City more efficient, self-aware, and responsive to citizens. Advance collaborative enterprise solutions for the sharing and management of City information. Assess citywide records storage needs for the purpose of recommending and executing long-term solutions for all life-cycle phases of City records, including considerations of off-site, on-site, centralized and decentralized solutions.

Number of cubic feet (CF) and gigabytes (gb) of records destroyed according to legal process	4,546cf / 12,502gb	7350cf / 58,747gb	8000 cf	8000 cf
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General Fund

Code Compliance

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	2,350,606	2,424,743	2,424,743	2,520,153	95,410	3.93%
Charge for Service	2,759,217	2,540,302	2,540,302	3,201,742	661,440	26.04%
Use of Money & Property	624	-	-	-	-	0.00%
Other	56,348	125,733	125,733	127,233	1,500	1.19%
Transfer In	1,816,804	1,821,222	1,821,222	1,925,179	103,957	5.71%
Use of Fund Balance	-	-	73,480	-	-	0.00%
Revenue	\$ 6,983,599	\$ 6,912,000	\$ 6,985,480	\$ 7,774,307	\$ 862,307	12.48%
Salaries & Benefits	15,449,276	18,927,891	18,427,891	20,136,886	1,208,995	6.39%
Gen Operating & Maintenance	5,268,196	6,763,332	7,336,812	7,019,370	256,038	3.79%
Transfer Out & Other	-	-	-	174,000	174,000	0.00%
Expenses	\$ 20,717,472	\$ 25,691,223	\$ 25,764,703	\$ 27,330,256	\$1,639,033	6.38%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	244.50	252.00	251.50	7.00	7.00
Grant Funds	5.00	7.68	5.00	7.68	-	-
Environmental Protection	24.00	21.82	86.00	83.82	62.00	62.00
Solid Waste	116.00	116.00	81.00	81.00	(35.00)	(35.00)
Total	390.00	390.00	424.00	424.00	34.00	34.00

DEPARTMENT PURPOSE AND GOALS

The Code Compliance Department's mission is to improve public health, welfare, and safety through progressive services focusing on education, prevention, compliance, and community partnerships. This mission is accomplished through six divisions: Administration, Code Enforcement, Environmental Health Services, Animal Welfare, Solid Waste Services, and Environmental Protection.

The Administration Division supports the five operating divisions and consolidates departmental accounting, budgeting, purchasing, training, and human resource functions. In 2019 the Matrix Staffing Report found this arrangement and breakout to be a best practice for operation and accountability.

The Code Enforcement Division includes the Building Standards and Neighborhood Investigations Sections. Building Standards investigates substandard housing issues, manages the multifamily registration and inspection program, and facilitates the activities of the Building Standards Commission. Neighborhood Investigations provide neighborhood code enforcement, including investigation of citizen complaints specific to trash and debris, junk vehicles, zoning violations, environmental investigations, and high grass and weeds.

The Environmental Health Services Division include Consumer Health, Mosquito Disease Surveillance & Response (Vectors), and Commercial Code Compliance/Game Room sections. Consumer Health issues health permits,

General Fund

performs health inspections, and performs complaint investigations of food establishments, public swimming pools/spas, daycare centers, and hotel/motels. Additional responsibilities include building plan review and food handler and pool operator training. The mosquito surveillance section ensures proactive measures to control vector diseases and provides rapid responses to reduce the risk of exposure to citizens. The Commercial Compliance/Game Room Enforcement team addresses commercial zoning violations and property maintenance issues such as litter, rodents, vermin, sewage overflows, etc.

Animal Welfare provides field responses for stray animals, hazardous or ill wildlife, animal cruelty complaints, and bite investigations. It also provides care and a safe environment for sheltered animals, facilitating animal adoptions at two shelters and two satellite adoption centers. In addition, the Department's spay/neuter clinic is administered through this division. Animal Welfare relies heavily on volunteer support, private donations, shelter operations, and partnerships with adoption programs.

NOTE: Solid Waste Services and Environmental Protection Summaries are included respectively in the Solid Waste Fund section and the Environmental Protection Fund section of the budget book.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$813,577 and seven authorized positions for Multi-Family Rental Registration and Inspection Program to address the growing number of apartment complexes being built, which is offset by \$436,404 in additional revenue; and
- Increases by \$885,919 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Building Standards				
To protect occupants and the community from substandard and hazardous buildings.				
70% of demolitions are owner abated	*New implemented KPI	*	72	70%
95% of the Multi-Family properties that receive a failing periodic score receive a passing score at the next required inspection.		97%	98%	95%
Present an average of 10 structure cases monthly at Municipal Court		**	6	10
** Due to the COVID-19 pandemic, the Municipal Court hearings were canceled for all of FY2021.				
Field Investigations				
To preserve and enhance public health, welfare, and safety through services that focus on education, prevention, compliance, and community partnerships.				
70% of Code Ranger violations are owner abated without involvement of a code officer		78%	75%	70%
90% of investigations are Priority 1 or 2 violations		94%	93%	90%
98% of open/vacant structures are secured within 30 days		99.7%	100%	98%
75 % of high grass violations were owner abated	*New implemented KPI	*	*	75%
Animal Shelter				
The Animal Shelter intakes and houses stray, owner surrendered and impounded animals. It operates adoption centers, spay/neuter and medical treatment clinics, and administers pet foster and rescue programs.				
Maintain a live release rate greater than 90%		97%	95%	90%
50% of animals arriving to the shelter are microchipped		*	35%	50%
Animal Services Field Operations				
Field Operations enforces animal ordinances, provides rabies prevention, manages the city's animal populations, and educates our citizens on animal related issues.				
30% of stray dogs are returned to owners in the field		20%	22%	30%

General Fund

100% of priority 1 calls are responded to within 4 hours	*	100%	100%	100%
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Solid Waste Contract Management

Solid Waste Services provides residential solid waste collection, processing and disposal and landfill disposal services through public/private contracts and collaboration.

One missed waste collection per 1000 households	1.3	1.6	1.0	1.0
30% of Residential waste is diverted from landfills	23.97%	18.24%	30%	30%
Recycling Materials sent to MRF have a Contamination Rate not to exceed 10%	26.26%	29.95%	10%	10%

Solid Waste Drop-Off Stations

To provide a convenient and free drop off facility for bulk trash, brush and residential waste that exceeds weekly curbside allocations.

Increase visits to the Drop Off Stations by 80%	8.00%	-10.00%	2%	3%
13% of materials received at the Drop Off Stations are diverted from the landfill	9.84%	10.90%	12%	15%
3,122,466 total pounds of Household Hazardous Waste collected at Drop-Off Stations, Environmental Collection Center and Mobile Collection Events (lbs).	2,733,876	3,277,833	3,310,611	3,327,000

Litter and Illegal Dumping

To provide a clean and safe City through aggressive illegal dumping abatement and enforcement.

5.512 Linear Miles of litter abated	5,008	5,974	6,273	6,500
7,688 Linear Miles of Street Sweeping completed	6,974	6,397	7,686	8,000
100% of Litter Abatement Requests are completed within 72 hours	93%	95%	100%	100%

Consumer Health Plan Review, Permitting & Health Inspections

To conduct plan reviews, issue health permits and perform health inspections which promote disease prevention to ensure a safe and healthy community.

% of all permitted food establishments that have a passing score.	99%	99%	99%	99%
% of all food-related illness complaints that are investigated on same day as notification	100%	100%	100%	100%
% of required inspections at the high risk; permitted restaurants, daycares, pools, and motels/hotels that are completed.	47%	58%	100%	100%
Ensure an average of 4 inspections per officer, per day.	3.7	3.2	4	5
Consumer health inspection backlog of less than 700.	2,092	3,001	<700	<700

General Fund

Consumer Health Disease Monitoring & Education

To monitor vector-based diseases and educate residents regarding mosquito-borne diseases, food-borne illnesses and communicable disease prevention to ensure a safe and healthy community.

% of mosquito-borne disease inquiries responded to within 24 hours or less.	100%	100%	100%	100%
% of surveillance and larvacide proceedings initiated within 24 hours of complaint at reported sites or affected West Nile Virus areas	100%	100%	100%	100%
% of open cases that are Priority 1 and 2 (commercial and zoning)	91%	89%	90%	100%

Environmental Investigations

To ensure environmental compliance through inspections and investigations.

% of high-priority environmental complaints responded to within 24 hours	100%	100%	100%	100%
% of routine environmental investigations completed in accordance with authorized timelines	95%	95%	100%	100%

Environmental Monitoring

To ensure environmental compliance and to monitor trends by collecting environmental data.

% uninterrupted ambient air quality monitoring per regulations	95%	98%	80%	80%
% of water quality samples that are analyzed within established timelines in accordance with state permit	93%	100%	80%	80%

Environmental Safety

To promote environmental safety through environmental cleanup, pollution control and remediation actions.

Volume of hazardous, non-hazardous, 7 special wastes generated and disposed of by the City (lbs)	94,221	268,000	275,000	275,000
% of hazardous structures demolished within 45 days of authorization	100%	95%	90%	90%

General Fund

Communications and Public Engagement

DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from FY2022 Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,482,753	3,844,402	3,976,194	4,458,600	614,198	15.98%
Gen Operating & Maintenance	596,829	801,315	801,315	1,054,885	253,570	31.64%
Expenses	\$ 4,079,582	\$ 4,645,717	\$ 4,777,509	\$ 5,513,485	\$ 867,768	18.68%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	42.00	42.00	46.00	46.00	4.00	4.00
Total	42.00	42.00	46.00	46.00	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

The City of Fort Worth Communications and Public Engagement office works with city departments, city leadership, and elected officials to inform and engage the residents of Fort Worth about the activities of the city through comprehensive use of public engagement and communication tools. It ensures that employees receive regular communications and information on initiatives and important city issues.

The program’s key initiatives are to:

- Educate and inform the City of Fort Worth employees to become ambassadors for the city, emphasizing benefits, healthy living, volunteerism and education
- Use new and existing technologies to improve digital outreach for the city and enhance the delivery of city messages
- Consistently incorporate the City of Fort Worth brand in all city materials. Use the city’s vision, mission, and key messages as the foundation for every department’s communications efforts
- Tell the city’s story and educate the public on services and accomplishments
- Expand and improve outreach throughout the city, identifying underserved audiences and new opportunities for community engagement

The Department is composed of three distinct work areas: the Communications Office, the Community Engagement Office and the City Call Center. The Communications Office oversees all communications for the City of Fort Worth. This includes media relations, email marketing, internal and external communications, social media, graphic design, Fort Worth TV (FWTV) and the city’s website. The Community Engagement Office is responsible for community outreach and education through regular contact with neighborhood associations, schools, and community organizations. The City Call Center responds to all resident contacts that come in through the city’s primary phone number, chat, texts, web Intake, citizen app, email and voice mail channels. The division is the sole support for the city’s Customer Relationship Management system MyFW which includes all platforms – Web Intake, Texting, Worker App and Citizen App.

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$417,983 and two authorized positions (APs) for administrative support in the call center.
- Increases by \$132,014 in salary and benefits for previously approved costs associated with transfer of one AP from Municipal Court to the Communications and Public Engagement Department to create two (APs) Sr. Customer Service Representatives to Answer Increased Volume for Mayor and Council and City Manager's Office.
- Increases by \$162,757 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$91,872 for adjustments due to inflationary and growth factors as well as contractual commitments.
- Increases by \$53,662 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$9,481 for Holiday Pay for city Call Center personnel.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Customer Care (City Call Center and MyFW Solutions)				
Customer Care offers one stop solutions to the residents of the City of Fort Worth. The City Call Center contacted by phone or chat enters requests for service for multiple departments. 80% of inquiry calls are educated without transferring the caller. MyFW provides the resident multiple ways to request service. Requests entered through MyFW App, MyFW Text, and MyFW Web are available 24 hours a day, 7 days a week and are directly linked to the City of Fort Worth's multiple work order systems.				
Average Time to Answer (secs)	24.5	20.6	30	<30
Calls Answered in 30 Secs (%)	85.6%	87.5%	80%	80%
Call Abandonment Rate (%)	4.0%	3.6%	5%	5%
Quality Assurance by Contracted Vendor (%)	95%	95%	92%	90%
MyFW System Growth	123.0%	150.5%	50%	100%

General Fund

Development Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	15,250,566	15,425,946	15,425,946	16,544,583	1,118,637	7.25%
Charge for Service	5,956,719	6,270,350	6,270,350	8,960,179	2,689,829	42.90%
Other	680,872	737,348	737,348	1,361,713	624,365	84.68%
Transfer In	1,822,753	15,000	15,000	4,801,972	4,786,972	31913.15%
Revenue	\$ 23,710,910	\$ 22,448,644	\$ 22,448,644	\$ 31,668,447	\$9,219,803	41.07%
Salaries & Benefits	14,951,616	15,952,517	15,952,517	22,803,554	6,851,037	42.95%
Gen Operating & Maintenance	4,195,738	3,682,888	3,662,888	6,527,904	2,845,016	77.25%
Transfer Out & Other	20,000	-	20,000	-	-	0.00%
Expenses	\$ 19,167,354	\$ 19,635,405	\$ 19,635,405	\$ 29,331,458	\$9,696,053	49.38%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	183.00	182.75	240.00	239.75	57.00	57.00
Grant Funds	1.00	1.00	-	-	(1.00)	(1.00)
Total	184.00	183.75	240.00	239.75	56.00	56.00

DEPARTMENT PURPOSE AND GOALS

The Development Services Department’s mission is to work together to build thriving neighborhoods and an equitable community by helping people make sound decisions to create safe, orderly, and sustainable development. Our vision is to collaborate with the development and community stakeholders to guide growth through innovative, inclusive, and accountable relationships and provide an exemplary customer experience. In FY2021, the Department merged with sections from other departments to create a more efficient permitting experience. Development Services now has five divisions: Administration/Executive Leadership, Development Coordination, Permitting and Inspections, Zoning and Design Review, and Infrastructure Development.

The Administration Division is responsible for executive leadership, operations management, Finance, Budget, Purchasing, Human Resources, Capital Projects and Grants, and policy development.

The Development Coordination Division is comprised of five sections. The Platting Section administers the city’s subdivision regulations and implements the city’s annexation policy. The Contract Management section is responsible for managing contracts for the developer led installation of public and private infrastructure (roads, water lines, sanitary and storm sewers, stormwater controls, and signage, in addition to certain real property contracts). The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acts as a liaison with IT for projects and technology products. This section also includes the Transportation Impact Fee office that is responsible for managing the city’s Transportation Impact Fee program and leveraging the funds to build public roadway infrastructure via Public/Private Partnerships. The Project Facilitation section is charged with helping expedite significant and signature development projects by heading inter-departmental project teams, negotiating special review accommodations, and acting as the developer’s liaison throughout the development review process while also ensuring that the city’s regulations and project

General Fund

requirements are still met. The DSD Communications section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve. The DSD Communications section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve.

The Permitting and Inspections Division reviews and inspects all construction projects for compliance with construction codes to ensure safety and sound building practices and ensures compliance with the city's Gas Well Ordinance. This division is comprised of the following three sections. The Development Support Services section is responsible for permitting services and customer intake. The Building Services section provides plans examination, building inspections, and sign ordinance inspections. The Gas Well section performs safety inspections, permits gas well and gas-related right-of-way activity, and contracts with other municipalities for gas permitting and inspections.

The Zoning and Design Review Division has three sections. The Zoning Section administers the city's zoning regulations including Urban Forestry regulations. The Design Review Section administers the city's historic preservation and urban design ordinances. The Appeals Section staffs two Zoning Boards of Adjustment.

The Infrastructure Development Division was added by various merging functions previously housed in the Transportation and Public Works Department and the Fort Worth Water Department into the newly formed Development Services Department. The merge is a purposeful effort to create a more efficient and customer-focused complete permitting process for our customers. The new Division has five sections: Transportation Development Review, Infrastructure Plan Review, Stormwater Development Services, Parkway, and Water Development Services.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$4.6 million and 18 authorized positions (APs) due to the movement of the water and stormwater development functions from the Stormwater and Water & Sewer funds. This includes the transfer 9 positions from Water & Sewer and 9 positions from Stormwater.
- Increases by \$954,546 and 12 APs for additions to the department's customer support team.
- Increases by \$533,531 and four APs for creation of the Development Services Misc. Project (DSMP) section.
- Increases by \$370,142 and three APs for expansion of the team responsible for the City's online permitting system (Accela).
- Increases by \$210,908 and two APs for preservation and design.
- Increases by \$207,166 and two APs for expansion of the Parkway Inspection section.
- Increases by \$190,494 and two APs for additional senior construction inspectors to help with increased permitting activity.
- Increases by \$184,183 and two APs to reduce high turnaround time of reviews caused by increased permitting activity.
- Increases by \$179,132 and two APs to expand the urban forestry team.
- Increases by \$132,820 and one AP to help with increased demand of Design Procurement Agreements (DPAs) and construction plan reviews.
- Increases by \$125,903 and one AP to help with GIS support.
- Increases by \$122,876 and one AP to help support downtown planning initiatives.
- Increases by \$122,876 and one AP to help promote equity in planning participation.

General Fund

- Increases by \$113,778 and one AP for department support.
- Increases by \$95,247 and one AP to assist the transportation impact fee team.
- Increases by \$89,566 and one AP to help with zoning plans review.
- Increases by \$89,566 and one AP to assist the water services support group.
- Increases by \$89,566 and one AP to help with gas well inspections.
- Increases by \$105,454 and one AP as a Development Project Coordinator. This position is offset by the transfer from Stormwater Utility Fund.
- Increases by \$79,393 and one AP as a Sr. Customer Services Representative. This position is offset by the transfer from Stormwater Utility Fund.
- Decreases by \$45,887 and one AP transferred to assist the TPW permitting team.
- Decreases by one AP grant-funded position transferred to the Neighborhood Services department.
- Increases by \$781,762 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$200,000 for consulting services in zoning and Subdivision Ordinance infill development.
- Increases by \$144,329 for adjustments due to inflationary and growth factors as well as contractual commitments.
- Increases by \$17,347 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- The cost of the above is partially offset by \$2.8 million in revenue fee increases.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Land Use & Zoning				
Provide review and advice to city officials, developers and residents on land use and zoning in accordance with the Comprehensive Plan, City Ordinances, and State Law.				
City Council zoning decisions are consistent with Comprehensive Plan (%)	82%	56%	80%	80%
City Council Zoning decisions are in line with Zoning Staff Reports' recommendations (%)	-	84%	75%	75%
Historic Preservation & Design				
Provide review and advice to city officials and customers on development in Historic Preservation and/or Design Districts. Implement capital projects in design districts to maximize return on public investment and livability.				
Investment in properties with historic designation (\$M)	\$433M	\$88.5M	\$40M	\$40M
Historic Preservation, Urban Design, Downtown Review, Urban Forestry, and Zoning cases managed by Staff (#)	347	468	475	500
Urban Forestry, Downtown, and Zoning Appeals				
Provide review and advice to city officials and residents on mixed-use development and Downtown development; administration of Zoning Appeals; and compliance with the Urban Forestry Ordinance.				
Square footage of tree canopy preserved and planted annually (sq. ft.)	-	-	1,000,000	1,000,000
Staff time dedicated to requests for information from Council Members, Neighborhood Associations, and affected residents (%)	-	-	<20%	<20%
Permitting Activities				
To ensure the safety of residents, businesses, and visitors in the City of Fort Worth by assisting developers, contractors, and engineers to build safe buildings that comply with the City's adopted building codes, zoning, and gas drilling ordinances through plan review and inspection services.				
Inspections are completed by the requested date. Measure (%)	98%	98%	98%	98%
Initial commercial building plan reviews are completed within 7 working days (%)	68%	86%	95%	95%
Satisfied or highly satisfied on customer service surveys (%)	76%	74%	90%	90%
Development Support Services				

General Fund

Assist our customers; residents, developers, contractors, engineers, and architects, navigate the permitting, registration, and licensing activities required by adopted City ordinances.

Average call wait time (mins)	12:55 mins	14:01 mins	3:00 mins	3:00 mins
Customer Relationship Management (CRM) service requests with a turnaround time of 48 hours (%)	95%	95%	95%	95%
Commercial building permit applications routed within 24-hours (%)	-	87%	90%	90%
Average in person wait time (mins)	11:56 mins	19:53 mins	20:00 mins	20:00 mins
Incoming calls answered (%)	85%	90%	90%	90%
Trend Data: Call Volume	101,963	99,226	100,000	100,000

Contract Management Section

To assist the development community in the preparation, execution and filing of agreements that initiate development funded infrastructure improvements such as roadways and water, sewer and stormwater pipe networks; and that enable the collecting of annual fees for ROW encroachments.

Average length of time it takes from application to execution of a CFA (minus customer time) that had a Pre-Development Conference	7 days	7 days	7 days	7 days
Average length of time it takes from application to execution of a CFA (minus customer time)	7 days	7 days	7 days	7 days
CFAs processed and total valuation	150 / \$193M	136 / \$250M	166 / \$225M	166 / \$225M
New CFA process projects completed (CFA, IPRC review, and Greensheet package) with City processing times within 97 days (% of completed projects completed within 97 days)	90%	90%	90%	90%

Development Facilitation

To provide developers with guidance and the assistance and special handling necessary to plan and then navigate development projects through the City's various development review and entitlement processes in the most effective and expeditious manner possible.

CFA that had a Pre-Development Conference (%)	49%	53%	55%	90%
Number of Active Facilitated Projects (#)	76	132	100	100
Average building permitting review time for \$1M+ projects (days)	26 days	23 days	25 days	25 days
Overall satisfaction with the effectiveness of the PDC in delivering site specific information in an orderly and timely conscious manner (%)	93%	93%	95%	95%
Average time to issue building permits for projects that receive Economic Development incentives (days)	22 days	18 days	25 days	25 days

Strategic Operations

General Fund

To administer the City's Transportation Impact Fee program by reviewing all new construction permits to correctly assess and collect transportation impact fees; to also ensure the use of collected funds in accordance with State law.
 To improve efficiencies of operations by establishing and maintaining a consistent and navigable online development submittal and workflow application system (Accela) that ensures development projects are reviewed in a timely manner.
 To establish metrics, to measure the department's performance compared to the metrics, and to report the results to City leadership.
 To address Public Information Requests (PIR) in accordance with the Public Information Act

Residential transportation impact fee analysis are completed within 7 working days (%)	98%	90%	98%	98%
DAC or IR finalized within 5 business days (%)	95%	97%	98%	98%
Troubleshoot basic Accela issues within 48 hours (%)	95%	97%	98%	98%
Major or long term Accela related projects within 30 days (%)	95%	95%	97%	97%
To reduce the PIR response time from the federally required 10 business days to 9 business days by Q4 FY22 (%)	95%	97%	98%	98%

Platting, Annexation, and Municipal Utility Districts

To provide advice to City officials and customers on land use and infrastructure policies and standards in accordance with the Comprehensive Plan, City ordinances, and state law.

City Plan Commission decisions consistent with Development Review Committee recommendations (%)	98%	100%	95%	95%
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Infrastructure Plan Review Center

Infrastructure Plan Review Center (IPRC), reviews development infrastructure plans for compliance with city standards in a flexible, timely and predictable manner. The IPRC team focuses on safety (compliance with standards) and delivering an exceptional customer experience.

Plan reviews completed within in 14 days (%)	98%	93%	100%	100%
Plan reviews completed within in 7 days and comments returned to consultants (Express CFA's) (%)	100%	100%	100%	100%
IPRC Review Fee Total Revenue (Actual Revenue)	\$1.63M	\$2.4M	\$951K	\$951K
Average number of review cycles to acceptance (#)	2.76	3.16	3.42	3.42
Average number of review cycles to acceptance (Express CFA's) (#)	1.36	1.23	1.23	1.23
Trend data - Total Projects (Standard and Express CFA's)	148	180	93	93
Trend data - Total Accepted Projects (Standard and Express CFA's)	132	134	48	48

Stormwater Development Services

Stormwater Development Services (SDS), reviews development applications for compliance with city drainage and floodplain management standards in a timely and predictable manner. The SDS team focuses on safety (compliance with standards) and delivering an exceptional customer experience.

General Fund

Drainage reviews completed within in 10 business days	94%	96%	90%	90%
Floodplain reviews completed within in 15 business days (before CY2020, goal was one month) (%)	92%	91%	90%	90%
Grading permit reviews completed within 10 business days	-		90%	90%
Average customer survey rating out of 5 (for drainage reviews)	4.3	3.7	3.5	3.5
Trend data - average number of drainage review cycles to acceptance	3.1	2.9	2.5	2.5

Transportation Development Review

Transportation Development Review (TDR), reviews Traffic Impact Analysis (TIA) for new development projects to determine compliance with the City's Master Thoroughfare Plan (MTP) and standards in a flexible, timely and predictable manner. The TDR team focuses on safety (compliance with standards) and delivering an exceptional customer experience.

TIA reviews completed within 10 business days (%)	-	-	95%	95%
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Development Services Water Section

Development Services Water Section (DSWS), reviews plats and construction documents to verify design is in accordance with CoFW standards in a flexible, timely and predictable manner. The DSWS team focuses on safety (compliance with standards) and delivering an exceptional customer experience.

Water/Sewer Study reviews completed within 10 business days (%)	-	-	80%	80%
Miscellaneous project requests completed within 6 business days (%)	-	-	80%	80%
Encroachment requests completed within 7 business days (%)	-	-	80%	80%
30-Day Shot Clock Plat Reviews completed within 10 business days (%)	-	-	80%	80%

Human Resources

Implement best practices for recruitment, hiring and retention.

Reduce hiring times from the sixty day City-wide KPI to 45 days in Development Services.	-	-	45 days	45 days
Reduce turnover to less than 15% in all areas of the department.	-	-	<15%	<15%

Financial Management

Provide sound financial management for the Executive and Managerial teams.

Project Revenue within a 10% variance	-	-	10%	10%
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General Fund

Project Expenses within a 10% variance	-	-	10%	10%
Pay 100% of invoices within 30 days per State law	-	-	100%	100%
Maintain 95% efficiency in Purchasing with no more than 5% "after the fact" purchaes	-	-	95%	95%

General Fund

Diversity and Inclusion

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,400,893	1,491,209	1,491,209	1,791,085	299,876	20.11%
Gen Operating & Maintenance	379,388	597,874	897,874	644,174	46,300	7.74%
Expenses	\$ 1,780,282	\$ 2,089,083	\$ 2,389,083	\$ 2,435,259	\$ 346,176	16.57%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	14.00	12.89	16.00	14.89	2.00	2.00
Other Funds	7.00	7.61	6.00	6.61	(1.00)	(1.00)
Total	21.00	20.50	22.00	21.50	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The mission of the Diversity and Inclusion Department is to promote community-wide values of diversity, equity, inclusion, and access as they apply to civil rights enforcement, the City’s employee and labor relations, its provision of municipal services, capital investments, business support and development, and the quality of life that all Fort Worth residents experience.

This mission is accomplished through the development and implementation of a comprehensive strategic focus on initiatives and efforts to identify racial disparities, and address and eliminate systemic barriers, in the delivery of municipal services; through the development and integration of an Equity Policy that promotes diversity and inclusion and ensures equitable access in the delivery of services and resources; through the development and implementation of programs and initiatives that promote cultural awareness and inclusion; through contract compliance and MWBE capacity building; and, through the enforcement of anti-discrimination laws that protect our residents in employment, housing and places of public accommodation.

The Department has three divisions: Business Equity, Civil Rights Enforcement, and Municipal Equity.

The Business Equity Division supports capacity building efforts for aspiring, and existing minority and women business enterprises, leads efforts to close racial and gender gaps in City contracting and procurement, and assists small, minority-owned and women-owned businesses in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Diversity Enterprise (BDE) Ordinance No. 20020-12-2011 or its most recent version.

The Civil Rights Enforcement Division works to provide equitable treatment and justice for all under the law by providing education on, and enforcement of, the civil rights of Fort Worth residents in employment, housing, places of public accommodation, and in City programs and services in compliance with the Human Relations Ordinance (Chapter 17 of City Code).

General Fund

The Municipal Equity Division leads the analysis and support activities designed to reduce and eliminate racial disparity gaps in the key areas of criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the Race and Culture Task Force Recommendations accepted by City Council 2018. Additionally, the Municipal Equity Division leads and manages the City-wide Equity Plan for municipal service delivery, capital investments, and internal staff development through annual department reviews, analysis, recommendation, and support.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$74,918 for the transfer of 1 grant-funded position to the General Fund to assist with administrative needs of the department.
- Increases by \$123,750 and 1 position to assist in the development of the municipal equity plan.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Fair Housing				
Responsible for: (1.)the investigation of discrimination complaints against any individual or group in housing on the basis of race, color, sex, religion, disability, national origin, familial status, sexual orientation, transgender, gender identity or gender expression; and (2.)providing educational outreach services related to the provisions of fair housing laws.				
Housing discrimination complaints resolved within 100 days of filing (excluding those pending hearing or litigation).	NA	62%	50%	50%
Compliance with executed conciliation agreements.	NA	100%	100%	100%
Complaints are processed, and NOCs mailed, within 10 days of receipt signed/notarized complaint.	NA	100%	100%	100%
Enter inquiries into HEMS within 24-48 business hours of receipt of the complaint	NA	NA	100%	100%
Cases submitted to the U.S. Department of Housing and Urban Development for closure are accepted for payment.	NA	100%	100%	100%
Fair Employment				
Responsible for: (1.)the investigation of discrimination complaints against any individual or group in employment on the basis of race, color, sex, religion, disability, national origin, age, sexual orientation, transgender, gender identity or gender expression; and (2.)providing educational outreach services related to the provisions of fair employment laws.				
50% of Employment discrimination complaints resolved within 180 days of filing (excluding those pending hearing or litigation).	NA	52%	50%	50%
95% of cases submitted to the U.S. Equal Employment Commission for closure are accepted for payment.	NA	97%	100%	100%
ADA / Title VI & Public Accommodations				
Responsible for: (1.)the investigation of discrimination complaints against any individual or group in public accommodations and the provision of municipal services on the basis of race, color, sex, religion, disability, national origin, sexual orientation, transgender, gender identity or gender expression; and (2.)providing educational outreach services related to the provisions of Americans with Disabilities Act (ADA) and other Civil Rights laws.				
Public accommodation charges are closed within 180 days of filing.	NA	0%	50%	50%
Respond to ADA complaints within 48 business hours of receipt.	NA	100%	100%	100%
Respond to accommodation requests within 24-36 business hours of receipt.	NA	100%	100%	100%

General Fund

Contract Compliance

Responsible for monitoring contracts to ensure compliance with the City's Business Equity Ordinance.

Meet or exceed annual aggregated business equity firm utilization goal of 25%.	21%	17%	25.0%	25.0%
Meet or exceed annual disaggregated Black-owned business equity firm utilization goal of 6.6%.	NA	6%	6.6%	6.6%
Meet or exceed annual disaggregated Hispanic-owned business equity firm utilization goal of 9.2%.	NA	9%	9.2%	9.2%
Meet or exceed annual disaggregated Asian-owned business equity firm utilization goal of 1.7%.	NA	2%	1.7%	1.7%
Meet or exceed annual disaggregated Native American/Indigenous-owned business equity firm utilization goal of .7%.	NA	0%	0.7%	0.7%

Equity Consultation and Policy Research

Partner, educate, and collect outcome data from City Buyers and Project Managers on opportunities to eliminate potential barriers for underutilized businesses in planning, contract execution, and contract closeout processes for contracting departments and purchasing. Conduct, collect and document best practice policy research for business equity in governmental agencies.

Decrease the percentage of award appeals due to claims of racial or gender discrimination.	NA	NA	0.0%	100.0%
Satisfactory survey rating for understanding new business equity process from aggregate internal business equity stakeholders.	NA	NA	Satisfactory	Satisfactory
Educate all internal business equity stakeholders on new business equity policy by September 30th.	NA	NA	100.0%	200.0%
Meet or exceed annual disaggregated Asian-owned business equity firm utilization goal of 1.7%.	NA	NA	Complete	Complete
Create internal database of business equity best practice policy, process and procedures from comparable cities by September 30th.	NA	NA	Complete	Complete

Equity Firm Capacity Building

Build capacity for marketplace business equity firms through 1. access to capital opportunities, 2. bonding education, 3. competitive bid submission education, 4. financial reporting for business support, 5. development of Section 3 worker and business participation in city development projects, 6. development of Returning Resident worker and business participation in city development projects, 7. support for local, regional and national supply chain planning for resiliency, and 8. encouraging business creation in areas of need (when the city has issued a waiver in a NAICS code where there was no business equity firm availability).

Decrease the percentage of award appeals due to claims of racial or gender discrimination.	NA	NA	5.0%	5.0%
Number of marketplace Business Equity Firm that have grown (increased revenues or staff) or maintained their business after CDFI Friendly Fort Worth engagement by September 30th.	NA	NA	3	3

General Fund

Number of business equity firms created within our marketplace in areas of need (where the city issued a waiver due to lack of business equity availability) by September 30th.	NA	NA	2	2
Number of marketplace Business Equity Firms that have developed regional or national supply chain plans that create resilient business models in challenging times.	NA	NA	2	2
Increase the percentage of returning resident participation in reskill programs, paid work opportunities, and business entrepreneurship opportunities on Neighborhood Revitalization Projects.	NA	NA	5%	5%
Increase the percentage of Section 3 business participation in Neighborhood Revitalization Projects.	NA	NA	3%	3%
Percentage of proficient ratings for financial report submissions (Profit and Loss Statements, Cash Flow, Income Statements, Balance Sheet, State of Capital etc.) of marketplace business equity firms bidding on city projects.	NA	NA	100%	100%

Equity Operationalization

Support the equity operationalization process for the city through the Equity Plan creation, equity data analysis, identification of equity indicator type, equity recommendations, visualization and reporting that may inform City resource allocation for municipal services, workforce development, and capital investments.

Establish direct and indirect equity indicators for 8 key municipal service delivery departments (Transportation, Development Services, Water, Property Management, Economic Development, Library, Communication and Public Engagement, Park and Recreation) for use by September 30th	NA	50%	100%	100%
Provide equity policy recommendation to create a precise, targeted, accurate geospatial visualization of existing municipal disparities and vulnerable communities in lieu of "Super Minority Majority Area", and "Minority Majority Area" by September 30th.	NA	100%	100%	100%
Produce equity plan framework for operationalizing equity in municipal services and internal workforce development, and capital investments by September 30th.	NA	50%	100%	100%
Support the implementation of equity recommendations within 8 key municipal service departments by September 30th.	NA	50%	100%	100%

Equity Policy Research Support

Support Administration division's city equity policy research to provide recommendations for equity in municipal service delivery in key delivery departments in coordination with the City's Comprehensive Plan, Transportation Plans, Broadband Infrastructure Plan, Public Safety Strategic Plans, Economic Development Plan, Business Equity Disparity Study Findings, Open Space Plan, Capital Projects, Bond Programs, Water Infrastructure Plans, Neighborhood Services Strategic Plans, Economic Development Strategic Plans, Immigrant Resident Policy, LGBTQ Resident Policy, Library Service Strategic Plan, Solid Waste Collection, Health Equity Plan, Zoning and Land Development, and Code Enforcement Fines and Fees Schedules.

General Fund

Provide support for baseline equity policy recommendations for 2022 CMO priority projects including Municipal Equity Plan, Equity in Broadband Infrastructure, and Police Department Strategic Plan by September 30th.

NA	80%	100%	100%
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Provide support for equity policy framework implementation for 8 key municipal service departments (transportation, development services, property management, water, economic development, park and recreation, library, communication and public engagement) by September 30th.

NA	20%	100%	100%
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Establish list of pertinent equity policy metrics for departmental business performance plan (BPP) implementation and use by September 30th.

NA	20%	100%	100%
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Equity Education and Outreach

Supports data driven equity education and outreach that provides 1. accurate inclusive historical context, 2. exposure to current experiences of impacted, vulnerable or underrepresented populations, 3. pertinent federal or state regulations or policy updates on business equity contracting, capacity-building, and human and civil rights, 4. verified factual equity barrier information, and 5. best practice policy, and process development to reduce or close population disparities in municipal services, workforce development, business equity, civil and human rights, and overall quality of life and builds community resilience and inclusive opportunity.

Offer 6 community education opportunities that meet priority #2 - provide exposure to current experiences of impacted, vulnerable or underrepresented populations designed to build community resilience and inclusive opportunity by September 30th.

NA	70%	100%	100%
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Offer 6 internal education opportunities that meet one of the following priority areas: #1, #2, #3, #4, or #5 by September 30th.

NA	100%	100%	100%
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Offer equity best practice consultation (and event support when there is staff capacity to do so) on internal and community monthly cultural outreach events by September 30th.

NA	5	12	13
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Fiscal Management

Responsible for development of department Hyperion budget processing, reconciling, evaluating, and reporting all department financial transactions including invoicing, and procurement; certifying financial transactions, producing internal financial management reports and analyses; preparing the Department's midyear forecast and annual financial statements and related notes and schedules; and coordinating collaboration with BA Interface. In coordination with Director, produce forecasts analysis for funds needed for staffing, equipment, materials, supplies, professional services, and implements budgetary adjustments as necessary. Assist department leadership with grant fiscal management and reporting and Business Equity firm utilization goal for contracts and procurement.

Coordinate division budget forecast and annual reports for on time submission to Budget (Planning and Data Analytics).

NA	NA	100%	100%
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Eliminate department late pay invoices by September 30th.

NA	NA	0%	0%
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General Fund

Meet or exceed Business Equity Firm utilization goal for department procurement and contracting by September 30th.	NA	NA	15%	15%
Process all procurement orders by fiscal year deadline established by Purchasing.	NA	NA	100	101

Human Capital Support and Development

Serve as department support for boards and commissions, and HR Coordinator responsible for managing the hiring process, ePAR submissions, employee benefit changes, notifying department of updates to Personnel Rules and Regulations (PRRs), support for performance appraisal process, and will support equity in human capital functions like pay equity, accurate position classifications, ADA and FMLA request, employee and labor relations, safety and risk management planning, incentive pay, organizational design and notification of available professional development opportunities, and management of equity in workplace environment.

Provide quarterly leadership development opportunities for department staff with performance appraisal accountability	NA	2	4	4
Full pay equity for all department general fund staff as defined by HR	NA	30%	100%	100%
Full pay equity for all department grant funded staff as defined by HR	NA	25%	100%	100%
Satisfactory rating for department level staff employment experience rating by September 30th.	NA	NA	Satisfactory	Satisfactory
Satisfactory rating for Business Equity division level staff employment experience rating by September 30th.	NA	NA	Satisfactory	Satisfactory
Satisfactory rating for Civil Rights Enforcement division level staff employment experience rating by September 30th.	NA	NA	Satisfactory	Satisfactory
Satisfactory rating for Municipal Equity division level staff employment experience rating by September 30th.	NA	NA	Satisfactory	Satisfactory
Maintain updated Standard Operating Procedures (SOPs) for each position within each division.	NA	NA	10	11

Equity Policy and Process Development

Lead citywide development, analysis, reporting, and change recommendations for equity policy and process development that reduces existing disparities, proactively prevents the creation of new disparities in municipal service delivery, policy and process, while creating cost efficiencies, resident quality of life benefits, and community resilience.

Satisfactory progress rating in overall Equity Indicators for Municipal Service Delivery, Workforce Development and Capital Investments by September 30th.	NA	NA	Satisfactory	Satisfactory
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General Fund

Percentage of equity policies in 8 key municipal service department are considered more desirable or at least indifferent using social welfare function analysis	NA	NA	70%	70%
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Percentage of Infrastructure Project (transportation, stormwater, water), Economic Development Project, and Affordable Housing Development Project resource allocations and Capital Investments in Geographic Disparity Zones are identified as "satisfactorially beneficial" in reducing or closing disparity gaps or preventing future disparities through cost benefit analysis.	NA	NA	50%	50%
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CMO/Mayor/Council Special Equity Projects
 Provide recommendations, fact-based, data-driven educational presentations, partner organization support, and city representation on behalf of CMO, Mayor, and Council on local, state, national and international Special Equity Projects.

Percentage of satisfactory rating for all post-workshop or presentation evaluations.	NA	100%	100%	100%
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General Fund

Economic Development DEPARTMENT SUMMARY

	FY2021	FY2022		FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	160,840	147,341	147,341	150,805	3,464	2.35%
Other	6,000	9,702	9,702	2,000	(7,702)	-79.39%
Transfer In	581,912	819,963	819,963	985,301	165,338	20.16%
Revenue	\$ 748,752	\$ 977,006	\$ 977,006	\$ 1,138,106	\$ 161,100	16.49%
Salaries & Benefits	1,415,803	1,674,939	1,674,939	1,901,071	226,132	13.50%
Gen Operating & Maintenance	27,530,366	34,084,175	34,084,175	36,612,250	2,528,075	7.42%
Transfer Out & Other	1,693,952	5,691,893	5,871,024	5,254,247	(437,646)	-7.69%
Expenses	\$ 30,640,120	\$ 41,451,007	\$ 41,630,138	\$ 43,767,568	\$ 2,316,561	5.59%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	13.00	13.00	15.00	15.00	2.00	2.00
Grant Funds	4.00	4.00	4.00	4.00	-	-
Total	17.00	17.00	19.00	19.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The Economic Development Department pursues high-wage job growth and a more sustainable tax base, driven less by residential property valuation and more by commercial and industrial movement, and has a commitment to “quality of place” throughout the community. This effort is to support the vision to compete successfully on the national and international stage for creative, high-growth businesses and the talented individuals who fuel them. The Economic Development Department accomplishes this through multiple divisions.

The Administration division oversees the development and implementation of departmental goals, objectives, policies, and priorities, as well as overall operational activities including budget, payroll, and human resources functions.

The Strategic Development and Revitalization division is responsible for business recruitment and retention, small business support, entrepreneurship and innovation initiatives, and targeted area redevelopment. The division is primarily responsible for the implementation of the Economic Development Strategic Plan Initiative which was approved by City Council in FY2018 and whose refresh was recently approved in FY2022.

The Operations and Research division is responsible for oversight of the tax increment financing districts (TIFs) and public improvement districts (PIDs), compliance of Chapter 380 and tax abatement agreements, research of economic trends and demographics, and administration of component units, including the Local Development Corporation.

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$218,830 and two authorized positions to assist with business and economic development.
- Increases by \$3.2 million due to the increase of 380 Agreements.
- Decreases by (\$1.2 million) in Other Contractual Services and Interfund Transfer out.
- Increases by \$77,219 in salary and benefits for previously approved costs associated with pay-for-performance, rising health care costs, and pension contributions.
- Increases by \$36,609 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Competitive Edge				
Implement a more dynamic environment that embraces and fuels commercial development, high-wage job growth, and support for small business startups.				
Percent of incented projects with average wage at or above the City of Fort Worth average wage	20.0%	66.7%	50%	50%
Percent of attracted jobs with average wage at or above the City of Fort Worth median	72%	92%	90%	90%
Number of businesses served by providing substantial services (incentives, referrals, permitting assistance, etc.)	858	298	100	100
Increase in commercial property SF leased and/or built	10,952,029	8,321,771	5,000,000	5,000,000
Annual Increase in commercial property valuation	5.0%	N/A	5.0%	5.0%
Creative Businesses				
Raise the City of Fort Worth's profile as a leading center for creative people and businesses and encourage innovation				
Number of new jobs in Target Industries	5,395	-16	5,000	5,000
Number of new companies in Target Industries	2,411	-185	200	200
Increase number of new Fortune 1000 companies in Fort Worth	4	-2	5	5
Incentive Compliance and Planning				
Ensure that all incentive agreements are reviewed for compliance with performance requirements and report findings to assist the Planning & Data Analytics Department forecast expenditures during the fiscal year.				
Total payments for Chapter 380 Incentive Agreements are within 3% of budget estimates	-12%	-8.37%	+/- 3%	+/- 3%
Chapter 380 Incentive Agreements are reviewed by Target Date of April 15th	30.6%	18.8%	90%	90%
Chapter 380 incentive grants are disbursed by August 1st annually	94	97%	90%	90%
Contract Administration				

General Fund

The purpose of the PID Administration is to ensure the contractors and advisory boards make decisions in a sound, economical and efficient manner that benefit all property owners within the PID.

Percent of monthly invoices processed within 15 days	91.0%	80%	95%	95%
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Community Vitality

Develop a more targeted approach to encourage economic development in Fort Worth's neighborhoods and commercial corridors, including how we support the growth of independent, locally-owned small businesses, including minority-owned firms.

Increase taxable value in urban TIF Districts	6.2%	-0.8%	12.0%	12.0%
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Increase the number of jobs located in Designated Investment Zones	0.9%	3.4%	1.0%	1.0%
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Number of small businesses applying for the Fort Worth Business Plan Competition	25	31	30	30
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Percent of monthly PID reimbursements processed within 15 days	91%	78%	95%	95%
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General Fund

Financial Management Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	50,064,279	10.39%
Sales Tax	188,151,694	182,885,742	196,135,742	212,147,461	29,261,719	16.00%
Other Tax	53,639,500	51,916,757	51,916,757	54,117,017	2,200,260	4.24%
License & Permits	579,280	498,910	498,910	419,695	(79,215)	-15.88%
Intergovernmental	130,916	121,200	121,200	121,200	-	0.00%
Charge for Service	11,444,706	12,654,182	12,654,182	13,789,473	1,135,291	8.97%
Other	572,627	372,091	372,091	651,273	279,182	75.03%
Transfer In	36,464,471	35,914,299	35,914,299	37,786,061	1,871,762	5.21%
Use of Fund Balance	-	-	20,000	-	-	0.00%
Revenue	\$748,526,574	\$766,084,874	\$779,354,874	\$850,818,152	\$84,733,278	11.06%
Salaries & Benefits	9,291,058	9,549,468	9,665,543	10,456,254	906,786	9.50%
Gen Operating & Maintenance	2,443,896	3,173,280	3,196,205	3,302,479	129,199	4.07%
Transfer Out & Other	1,743,000	-	-	-	-	0.00%
Expenses	\$ 13,477,954	\$ 12,722,748	\$ 12,861,748	\$ 13,758,733	\$ 1,035,985	8.14%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	91.00	90.50	94.00	93.50	3.00	3.00
Grant Funds	-	0.50	-	0.50	-	-
Total	91.00	91.00	94.00	94.00	3.00	3.00

DEPARTMENT PURPOSE AND GOALS

The Financial Management Services Department has central oversight of the administration of financial activities across the City. These duties are performed by the following divisions: Administration, Accounting & Financial Reporting, Financial Systems Management, Central Purchasing, and Treasury.

The Administration Division is responsible for providing overall planning and support to the other elements of the Department which include administering fiscal and administrative responsibilities such as budget, human resources, payroll, revenue, asset management, information technology and procurement, and vendor invoice processing.

The Accounting & Financial Reporting Division maintains the general ledger, performs grant accounting and administration, and records and tracks the city's capital assets in an accounting system conforming to city charter requirements and municipal accounting principles. This team also completes bank and balance sheet account reconciliations in addition to performing fund-level reviews to ensure the accuracy of entries made to general ledger accounts. This team manages the traditional period-end close processes and oversees interfaces from external systems into the general ledger. The Financial Reporting area of this division prepares all financial publications including the city's Annual Comprehensive Financial Report (Annual Report) and coordinates the

General Fund

annual external audit by an independent audit firm as required by the city's charter within the Department of Financial Management Services and throughout the city. This division also assists with general ledger maintenance and completes complex entries to ensure compliance with modified accrual and accrual level account requirements as promulgated by the Governmental Accounting Standards Board (GASB).

The Financial Systems Management Division is responsible for the ongoing support of the financial management software systems. This team oversees the configuration and application of software to the day-to-day business operations while the city's Information Technology Department provides the network and infrastructure for which these systems are delivered to users. This team assists in driving efficiency in business processes by applying technology solutions across the department.

The Central Purchasing Division purchases goods and services for all city departments assist with the disposal of obsolete or surplus materials/equipment, manages the city's Purchase Card Program, manages the city's vendor relationships, and oversees the city-wide mail operations.

The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios in strict compliance with the City's Investment Policy and State Law. In addition, the Treasury Division is responsible for the administration of the City's complex debt portfolio, Capital Public Improvement District administration, executing vendor and payroll disbursements, and the central billing and collection of a variety of critical city-wide revenue sources.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$244,394 and two authorized positions (APs) in the Purchasing Division. This increase is offset by the transfer from Stormwater Utility fund.
- Increases by \$179,292 and one AP for GASB 87 Compliance. This position will maintain the City's required lease information at the acceptable level.
- Increases by \$450,767 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$115,299 for adjustments due to inflationary and growth factors as well as contractual commitments.
- Decreases by \$95,219 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$60,000 for temporary staff to assist with purchasing. This cost is offset with \$300,000 in revenue for earned rebates.
- Increases by \$50,000 for financial consulting services to continue provide financial support/modeling/analysis to a variety of City-wide projects.
- Increases by \$31,450 due to increase in the contractual obligation to Tarrant County Tax Assessor-Collector "TCTAC".

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Accounting				
The purpose of the Accounting Division is to safeguard the City's assets by accounting for all capital assets owned by the City, ensure proper procedures are followed in accordance with each grant agreement and ensure that all City financial transactions have been accounted for accurately and timely, through accurate monitoring, accounting and reporting and in accordance with Generally Accepted Accounting Principles (GAAP).				
Percent of fund reviews for prior month completed by the end of the current month.	83%	89%	85%	100%
Financial Reporting				
Provide timely and accurate financial statements and reports for internal and external users, detailing the financial position and the financial health of the City.				
GFOA Certificate of Achievement for Excellence in Financial Reporting received	YES	YES	YES	YES
# of days to produce the ACFR	148	130	130	130
# of material weaknesses or significant deficiencies in Finance controlled operations	5	0	0	0
Treasury				
The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	0.32%	0.90%	1 Yr T-Bill+10 bps	1 Yr T-Bill+10 bps
% of invoices paid within 30 days from the invoice date	79.90%	75.80%	100%	100%
Vendor Management				
Maintain accurate vendor database information to support efficient payment of City obligations as well as to enhance competition and vendor inclusion in City business opportunities.				
Review all bidder and user requests within 5 business days.	2.2	2.38	3	3
Complete Assignment of Contract and Name Change requests within 60 days.	6.41	4.16	60	60

General Fund

Fire

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	961,183	1,197,314	1,197,314	1,119,139	(78,175)	-6.53%
Charge for Service	954,972	1,344,397	1,344,397	1,153,218	(191,179)	-14.22%
Use of Money & Property	3,825	-	-	-	-	0.00%
Other	402,038	337,625	337,625	409,649	72,024	21.33%
Transfer In	59,501	59,501	59,501	59,501	-	0.00%
Revenue	\$ 2,381,519	\$ 2,938,837	\$ 2,938,837	\$ 2,741,507	\$ (197,330)	-6.71%
Salaries & Benefits	154,726,100	156,026,175	170,642,175	173,241,598	17,215,423	11.03%
Gen Operating & Maintenance	17,441,300	18,024,885	19,684,885	19,971,816	1,946,931	10.80%
Transfer Out & Other	537,675	893,716	893,716	59,501	(834,215)	-93.34%
Expenses	\$172,705,075	\$174,944,776	\$191,220,776	\$193,272,915	\$18,328,139	10.48%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,013.00	1,012.25	1,036.00	1,035.25	23.00	23.00
Grant Funds	13.00	12.48	13.00	12.48	-	-
Total	1,026.00	1,024.73	1,049.00	1,047.73	23.00	23.00

DEPARTMENT PURPOSE AND GOALS

The Fire Department's mission is to serve and protect the community through education, prevention preparedness, and response. It provides protection of life and property from fires, the first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations, and other services. The department encompasses 45 fire stations and is organized into four major sections: Administration, Executive Services, Operations, and Educational and Support Services.

The Administration Division administers fiscal and administrative responsibilities including budget, human resources, payroll, revenue, asset management, and purchasing, along with the information technology needs of the department.

The Executive Services Division oversees all arson/bomb activities, fire investigations, community risk reduction activities, commercial building inspections, fire safety education, professional standards, and behavioral health functions.

The Operations Division, which employs the vast majority of the department's personnel, is responsible for daily emergency response activities, building inspections, as well as specialized responses such as aircraft rescue firefighting (ARFF), hazardous materials (HazMat) squad, technical rescue, and swift water rescue.

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The Educational and Support Services Division is responsible for the initial training of new firefighters, continuing education, health and wellness programs, facility maintenance, fire apparatus and equipment services, uniforms and supplies, and dispatch and alarm services. The Office of Emergency Management also falls under this division.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$441,091 and 5 civilian positions to assist with Fire Administration functions involving payroll, HR/workers comp, and purchasing.
- Increases by \$290,000 to purchase additional frontline bunker gear.
- Increases by \$228,120 and 2 sworn positions to serve on the Police/MHMR HOPE Team.
- Increases by \$127,255 and 2 civilian positions to address new federal requirement for two advanced cleanings of protective gear per year from the National Fire Protection Association (NFPA) 1851 Standard.
- Increases by \$1,184,431 and 14 sworn positions to add a second engine company in far north Fort Worth to provide better second unit coverage and response time.
- Increases by \$5,501,786 to assist with overtime needs.
- Increases by \$560,000 for Frontline Firefighter physicals.
- Increases by \$7,388,459 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
First Responder Services				
From 43 fire stations located throughout the city, provide first responder services for all hazards and medical emergency calls.				
Fire turnout time 80 seconds or less 90% of the time	91.9%	90.5%	90%	100%
EMS turnout time 60 seconds or less 90% of the time	78.2%	73.1%	90%	100%
Fire & EMS travel time 4 minutes or less 90% of the time	37.6%	40.3%	90%	100%
Residential structure fires contained to the room of origin 55% of the time	50.9%	53.2%	55%	100%
Emergency Management				
Special Needs Assistance Program (SNAP) is an emergency preparedness database available to any resident of North Central Texas, adult or child, who may have an access or functional need that would require assistance before, during or after an emergency or local disaster. FortWorthTexasAlerts is a communication platform that connects public safety to the communities that they serve, allowing communication through text, email, and voice messages. It replaced the NIXLE platform in January 2020. Preparedness and response capabilities are maintained and enhanced when responsible staff train and exercise together on an ongoing basis.				
Participants in SNAP	6,607	7,029	7,000	7,000
Conduct a minimum of 5 (discussion or operations based) EOC exercises annually	3	4	5	5
Offer a minimum of 5 EOC team specific training sessions for EOC staff annually	3	6	5	5
Increase participation in FortWorthTexasAlerts to 300,000. (System replaced NIXLE in January 2020.)	157,278	293,340	300,000	300,000
Fire Inspections				
Maintain annual number of commercial inspections performed				
# of commercial fire inspections completed	3,785	5,168	7,500	7,500
Fire Investigations				
Arson cases cleared				
Percentage of arson cases cleared	34.0%	33.5%	30.0%	30.0%
Emergency Call Center/Dispatch				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				

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Emergency calls answered within 15 seconds (PI 1)	95.6%	96.7%	95%	95%
Emergency calls processed within 64 seconds	75.2%	71.9%	90%	90%

General Fund

Human Resources

DEPARTMENT SUMMARY

	FY2021	FY2022		FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	5,133	-	-	-	-	0.00%
Revenue	\$ 5,133	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,846,235	4,143,711	4,143,711	4,430,665	286,954	6.93%
Gen Operating & Maintenance	1,187,155	1,610,873	1,610,873	1,852,491	241,618	15.00%
Expenses	\$ 5,033,390	\$ 5,754,584	\$ 5,754,584	\$ 6,283,156	\$ 528,572	9.19%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	37.00	35.43	38.00	36.43	1.00	1.00
Group Health and Life Insurance	10.00	7.75	11.00	8.25	1.00	0.50
Retiree Healthcare Trust	-	2.25	-	2.25	-	-
Risk Financing	15.00	15.00	17.00	17.50	2.00	2.50
Total	62.00	60.43	66.00	64.43	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

The mission of the Human Resources Department is to support and protect the city’s most valuable assets, its employees. The department is committed to delivering quality service, ensuring equitable employment practices, offering professional development and fostering a work environment that attracts and inspires excellence. Human Resources at the City of Fort Worth is characterized by leading positive change, excelling through customer service and being creative in its approaches.

The Human Resources Department is comprised of nine divisions that include the Classification, Compensation and Civil Service Division; the Employee and Labor Relations Division; the Human Resources Information Systems (HRIS)/Records Division; the Talent Acquisition Division; the Employee Benefits/Wellness Division; the HR Business Partner Division, the Organizational Development Division and two divisions representing the Risk Management function that include Property & Casualty and Workers’ Compensation/Safety.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$109,469 and one authorized position to assist with recruitment needs.
- Increases by \$210,639 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$155,556 due to third-party contract for enhanced Employee & Labor Relations services.
- Increases by \$52,485 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Employee Health & Well-Being				
Offer employees/retirees opportunities to improve their quality of life through the Health Challenge Program. Oversee the Employee Wellness Program, Employee Assistance Program, Obesity Treatment Program, and CDL Program.				
Health plan members complete all 3 Virgin Pulse requirements (%)	90%	90%	90%	90%
Utilization of the Employee Assistance Program (%)	9%	18%	11%	11%
New Leave Requests for ADA and FMLA (#)	-	-	Actual	Actual
Benefits & Insurance				
Oversee competitive health and life insurance plans and supplemental benefit programs to increase employee productivity, lower absenteeism, retain top performing employees, and improve recruiting. Provides oversight of a full range of competitive benefit programs, such as supplemental life, long-term disability, retirement savings, dental, flexible/health spending accounts, and voluntary benefits.				
Annual % change in incurred claim cost less than regional trend (Medical)	2%	12%	< Regional Trend	< Regional Trend
Annual % change in incurred claim cost less than national trend (Medical)	2%	12%	< National Trend	< National Trend
Annual % change in incurred claim cost less than regional trend (Pharmacy)	2%	13%	< Regional Trend	< Regional Trend
Annual % change in incurred claim cost less than national trend (Pharmacy)	2%	13%	< National Trend	< National Trend
Employee Relations				
The Employee Relations Section conducts neutral investigations of disciplinary appeals and complaints based on discrimination and retaliation, coordinates defense of unemployment insurance claims, administers the EthicsPoint hotline, conducts training for new employees, Human Resources Coordinators and Medical Records Custodians across the organization, and provides guidance on and updates the City's Personnel Rules and Regulations.				
Step 1b disciplinary appeal decisions are issued within 25 business days.	90%	100%	90%	90%
Time to complete employee complaint investigations	60 Days	60 Days	60 Days	60 Days
Labor Relations				
Coordinates negotiation and administration of the City's labor contracts. Maintains civil service employee files and Civil Service Commission rules and records; facilitates Civil Service Commission meetings and hearings; and liaisons with the Commission members. The section reviews civil service hiring decisions for the Police Department pursuant to the city's Meet and Confer Agreement, and is responsible for the Police and Fire Personnel Rules and Regulations.				

General Fund

Civil Service discipline documents scanned into LaserFiche within 1 business day of receipt.	100%	100%	100%	100%
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Classification & Compensation

The division provides professional research and recommendations regarding inquiries on the proper classification and compensation levels of the City's workforce in accordance with local, state, and federal guidelines. These activities include but are not limited to administration of all CFW compensation plans, job analysis, and job classification validation studies to ensure internal/external market equity.

Classification Action Requests (CARs) within 60 days.	90%	96%	90%	90%
Average annual employee turnover rate	< Prior Year	14%	< Prior Year	< Prior Year

Civil Service Testing

Division also administers and manages public safety sworn civil service testing to ensure employment and advancement opportunities are fair and equitable in accordance with Chapter 143 guidelines. These services include but are not limited to examination development, administration, and coordination with the Fire and Police Departments and Boards and Commissions.

Promotional Police & Fire exam questions upheld (%)	99%	100%	99%	99%
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Time & Labor

To provide support for Time & Labor and Absence processes to ensure that employees are paid correctly according to the time they have worked and the leave balances accrued.

Off-cycle payroll corrections processed within 2 business days (%)	98%	98%	98%	98%
Not to exceed number payroll exceptions per month (#)	20	45	20	20

Civil Service Testing

Division also administers and manages public safety sworn civil service testing to ensure employment and advancement opportunities are fair and equitable in accordance with Chapter 143 guidelines. These services include but are not limited to examination development, administration, and coordination with the Fire and Police Departments and Boards and Commissions.

Promotional Police & Fire exam questions upheld (%)	99%	100%	99%	99%
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Employee Records

Maintain digital document management system that includes all general employees hiring acknowledgements, address changes, voluntary deductions and changes in status.

PARs are completed within 5 business days (%)	95%	98%	95%	95%
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Recruitment

To provide support for recruitment process to help Departments hire the best qualified candidates.

Time to Offer (days)	75	37	60	60
New hires completing probationary period (%)	85%	76%	85%	85%

General Fund

Positions filled (#)	-	-	-	Actual
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Worker's Compensation

To create an environment where cost containment through prevention and claim management is an expected part of every operations manager's job.

Change in temporary income benefit expenditures (%)	-5%	-5%	-5%	-5%
Actual Worker Compensation Claims Filed (#)		124	Actual	Actual
Actual Change in Workers Compensation Claim Cost (%)		13%	Actual	Actual

Safety

To emphasize City-wide workplace safety and encourage and support departments and individuals to provide a safe work environment.

Total lost days due to ob-related incidents (#)	< 3500	< 3500	< 3500	< 3500
Random alcohol and drug screens completed monthly hires completing probationary period (#)	100%	100%	100%	100%

Safety

Reduce risk through proactive and innovative risk, loss control and claims management practices.

Annual claim closing ratio (%)	100%	100%	100%	100%
Initial claim contacts are made within 1 business day of receipt by adjuster (%)	95%	98%	95%	95%
Claims are entered into Origami Risk Management Information System within 1 business day (%)	95%	100%	95%	95%

General Fund

Information Technology Solutions

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Intergovernmental	670,913	-	673,374	-	-	0.00%
Charge for Service	12,603,377	12,188,589	12,188,589	-	(12,188,589)	-100.00%
Other	102,217	-	-	-	-	0.00%
Revenue	\$ 13,376,507	\$ 12,188,589	\$ 12,861,963	\$ -	\$(12,188,589)	-100.00%
Salaries & Benefits	18,073,772	18,785,523	18,785,523	-	(18,785,523)	-100.00%
Gen Operating & Maintenance	19,883,322	22,551,541	22,551,541	-	(22,551,541)	-100.00%
Transfer Out & Other	5,239,447	5,001,139	5,674,513	-	(5,001,139)	-100.00%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Expenses	\$ 15,769,999	\$ 17,537,956	\$ 18,211,330	\$ -	\$(17,537,956)	-100.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	158.00	156.98	-	-	(158.00)	(156.98)
Total	158.00	156.98	-	-	(158.00)	(156.98)

DEPARTMENT PURPOSE AND GOALS

The Information Technology Solutions (IT Solutions or ITS) Department provides for the management of the City's information technology infrastructure, systems and services.

IT Solutions is responsible for coordinating all information technology resources to support the strategic vision of the City of Fort Worth by providing quality service to the community. This coordination of technology is accomplished through services such as planning and project management, administrative support, technical services, software application development and acquisition, and telecommunications.

All City departments are customers of IT Solutions. ITS receives the bulk of its revenue from the allocations made to these customers. The Department's expenditures include personnel costs, operating supplies, contractual/consulting services, licensing, maintenance and equipment such as servers, hardware and software.

IT Solutions operates and maintains the Fort Worth Regional Radio System. The system supports more than 39,000 subscribers throughout more than 168 jurisdictions. Revenue from this system offsets annual operating costs.

IT Solutions is organized into the following functional areas/bureaus: Infrastructure, Applications and Project Management, and FERS.

The Infrastructure Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations and Support Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the City's data network and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the City IT systems and

General Fund

infrastructure. Support Services include desktop and hardware divisions that manage the city's computing functions and devices. This bureau also leverages Help Desk support to provide IT technical assistance and services for all city departments. A new division within this bureau is the formation of the Asset Management Division. This Division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets including software and licenses across the City.

The Applications and Project Management Bureau consists of the following divisions: Distributed Applications, Applications Public Safety, Database, GIS and Project Management Office. This bureau is responsible for application development and implementation of software systems together with the public safety specific systems for Police and Fire. This bureau also contains the Database and Geographic Information systems support functions. The Project Management Office division provides for portfolio management and project management to other city departments for technology related needs.

The FERS Bureau is responsible for the operations and maintenance of the following divisions: Finance, ERP, Radio Services and Information Security. The IT Finance team handles financial and budget management functions, allocations, procurement of technology equipment and services for all city departments, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The Radio Services Division manages and operates the city's public safety and public works radio systems. The Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget moves the Information Technology Solutions (ITS) department budget and all associated positions from the General Fund to the Information Technology Systems Fund.

General Fund

Library

DEPARTMENT SUMMARY

	FY2021	FY2022		FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	96,926	238,903	238,903	238,903	-	0.00%
Fines & Forfeitures	40,327	9,479	9,479	9,479	-	0.00%
Use of Money & Property	186	301	301	301	-	0.00%
Other	470	3,810	3,810	3,810	-	0.00%
Revenue	\$ 137,907	\$ 252,493	\$ 252,493	\$ 252,493	\$ -	0.00%
Salaries & Benefits	13,652,838	15,532,847	15,532,847	16,726,598	1,193,751	7.69%
Gen Operating & Maintenance	6,824,812	7,367,738	7,367,738	9,348,668	1,980,930	26.89%
Expenses	\$ 20,477,650	\$ 22,900,585	\$ 22,900,585	\$ 26,075,266	\$3,174,681	13.86%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	255.00	228.16	269.00	240.10	14.00	11.94
Library Automation Systems Sharing	-	-	-	-	-	-
Total	255.00	228.16	269.00	240.10	14.00	11.94

DEPARTMENT PURPOSE AND GOALS

The Fort Worth Public Library is a community gathering place for learning, self-discovery, shared experiences, and personal growth. The library’s mission is “Building a community of learners, dreamers, and doers.” The strategic focus areas for the library are:

- Reducing barriers to access, expanding the library’s reach, and evolving services beyond buildings
- Contributing to the City’s thriving arts scene while celebrating the past and embracing the future
- Cultivating a community of readers and serving as the literary hub for the City
- Enriching out-of-school time and making learning fun and enjoyable
- Nurturing economic development, entrepreneurship, and opportunity for all
- Supporting City goals, developing employees, and aligning capacity with strategy

The Department is divided into two divisions, Public Services, and System-Wide Services. The Public Services division comprises the Central Library, 15 branches, one satellite facility, and collection management. This division is the first point of contact for residents.

Public Services is responsible for providing library materials, programs, and outreach directly to the residents of Fort Worth.

System-Wide Services provides the structure and systems needed to maintain library services. The division consists of six operational units including Administrative Services, Communications, Data & Analytics, Facilities Management, Human Resources & Training, and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$504,737 and 14 positions for the new Library at McCart and Risinger.
- Increases by \$771,920 to facilitate increased materials circulation.
- Increases by \$900,000 for leased office and warehouse space to assist with reallocation of 58 employees when the Central Library is sold.
- Increases by \$1,679,076 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Customer Engagement				
Reducing barriers to access, expanding the Library's reach, and evolving services beyond buildings.				
Increase number of programs offered by 10% (includes in-person and virtual)	1,041	4,624	5,086	5,086
Increase number of in-person visits to libraries by 5%	505,886	980,018	1,029,019	1,029,019
Increase number of new library cards issued by 5%	14,261	20,478	21,500	21,500
Arts & Culture				
Contributing to the City's thriving arts scene while celebrating the past and embracing the future.				
Promote local music through increased use of the Amplify817 service (downloads + streams)	7,236	11,138	12,200	12,200
Number of local history and genealogy programs offered systemwide (benchmark in FY2023)	N/A	N/A	N/A	N/A
Education & Growth				
Enriching individual growth through fun and enjoyable learning opportunities.				
Maintain use of Linked-in Learning online courses	10,677	29,954	30,000	30,000
Increase use (checkouts) of children's kits for interactive learning at home. Examples of kits include: Baby Bags, STEM, STEAM, robots, and phonics	660	4,865	5,600	5,600
Increase number of students registered in Spanish GED classes by 25%	N/A	19	24	24
Books & Reading				
Cultivating a community of readers and serving as the literary hub for the City.				
Increase checkout of library materials by 15%	2,964,030	3,577,836	4,114,511	4,114,511
Increase registered reading challenge participants	5,620	5,182	8,000	8,000
Community Vitality				
Nurturing economic development, entrepreneurship, and opportunity for all.				

General Fund

Increase participants in workforce development programs and services such as JobNow and Digital Literacy Training	N/A	N/A	3,500	3,500
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General Fund

Municipal Court

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	1,861,427	3,145,441	1,627,051	1,627,051	(1,518,390)	-48.27%
Fines & Forfeitures	4,507,754	5,212,853	6,731,243	7,301,583	2,088,730	40.07%
Other	71	-	-	113	113	0.00%
Revenue	\$ 6,369,251	\$ 8,358,294	\$ 8,358,294	\$ 8,928,747	\$ 570,453	6.82%
Salaries & Benefits	11,003,235	11,971,476	11,489,684	12,430,596	459,120	3.84%
Gen Operating & Maintenance	2,195,195	2,274,729	2,374,729	2,277,685	2,956	0.13%
Transfer Out & Other	-	600,000	850,000	642,104	42,104	7.02%
Expenses	\$ 13,198,430	\$ 14,846,205	\$ 14,714,413	\$ 15,350,385	\$ 504,180	3.40%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	132.00	132.00	133.00	131.38	1.00	(0.62)
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	133.00	133.00	134.00	132.38	1.00	(0.62)

DEPARTMENT PURPOSE AND GOALS

Municipal Court is a Court of Record located in the historic A.D. Marshall Public Safety & Courts Building. The Municipal Court is comprised of five courtrooms and provides full court and payments services. The Municipal Court also operates a twenty-four-hour, seven-day-a-week arraignment court and magistrate processes servicing the jail located at 350 W. Belknap. These courts have jurisdiction within the City of Fort Worth's territorial limits over all Class C misdemeanor criminal cases brought under City ordinances or the Texas Penal Code and civil parking cases. These cases are punishable by a fine only. The court's mission is to provide justice through the resolution of cases and quality service in a court environment.

The Department is divided into four divisions: Administration, Judicial, Clerk of the Court, and Marshals.

The Administration Division manages overall departmental operations—financial management, budget, accounting, performance, audit, purchasing, facilities, human resources, technology, community outreach, civil, administrative hearings, and acts as a liaison to other departments and agencies.

The Judicial Division consists of ten full-time judges and eight substitute judges, including a Chief Judge and a Deputy Chief Judge. The City Council appoints all judges. The Judicial Division is responsible for adjudicating all jury and non-jury trials, performing magistrate duties, and administering the Teen Court Program.

The Clerk of the Court Division is responsible for record-keeping of filed citations, case preparation, setting court dockets, fine collections, administering community service programs, managing the City's jury system, processing civil parking citations, and performing other court-related non-judicial activities.

General Fund

The Marshal Division is responsible for bailiff duties, prisoner transfer, building security, and warrant service. The Division is also responsible for patrolling approximately 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center and Refuge, area leased-property neighborhoods, and 14 surrounding City-owned parks.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$491,983 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$89,253 for pay increase adjustments for Municipal Judges and Hearing Officers.
- Increases by \$42,104 as a transfer out to the Park and Recreation Department for the addition of 1 authorized position classified as a Safety Officer that will be shared among Park and Recreation, Municipal Court, and the Public Events departments.
- Increases by \$20,760 and 2 authorized positions as a result of converting 2 temporary Hearing Officers to regular positions.
- Decreases by (\$132,014) and transfers 1 authorized position to the Communications and Public Engagement Department.
- Decreases by (\$35,319) for the reclassification (downgrade) of one position from Assistant Clerk to Senior Administrative Assistant.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Courtroom Services				
The purpose of the Courtroom Services area is to manage the case administration including data entry, courtroom support, case calendaring, and jury services.				
Average jury yield over the course of the fiscal year (%)	N/A	N/A	50%	50%
Citations entered within 2 business days of filing with the court (%)	100%	100%	95%	100%
Daily Charging Document / (Complaint Generation) preparation and accuracy (%)	N/A	N/A	97%	100%
Customer Services				
The purpose of the Customer Services area is to provide direct customer service and accurately process payments of fines for Class C Criminal and Civil Parking violations, processing of fine alternative dispositions, and compliance follow-up for judicial orders.				
Process all online requests within 5 business days (%)	N/A	N/A	95%	95%
Process 90% of all Time Payment Plans within 5 business days of judicial order (# days)	6.45	5.41	6.00	6.00
Average jury yield over the course of the fiscal year (%)	N/A	N/A	90%	90%
Mailed and electronic payments are processed within 2 business days (%)	100%	100%	98%	100%
Average wait time of the public to the customer service window is <=4 minutes (mins)	3	3.57	4	4
Jail & Warrant Services				
The purpose of Jail and Warrant Services is to support enforcement efforts of judicial and marshal divisions for individuals who have failed to comply with orders of the court.1111				
Eligible warrants reviewed and prepared daily (%)	N/A	N/A	96%	96%
Process of arrested persons after arraignment is <=1 hour (%)	N/A	N/A	100%	100%
Warrants				
The purpose of the Warrants Section is to bring defendants with active warrants before the Court. Deputies assigned to the Warrant Section serve summons', conduct prisoner transfers, and assist the Fort Worth Police Department as needed				
Clear outstanding cases by serving at least 1,500 (high variance) municipal court warrants per month 1,200 (low variance) (#)	8,231	22,010	18,000	18,000

General Fund

Deputies make ten (high variance) citizen contacts per field day worked per deputy (six low variance). This KPI will be reported as a percentage, as the number of days worked per deputy will vary (%).

89%	104%	100%	100%
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Building Security

The purpose of the Building Security Section is to maintain security at the Public Safety Building and City Hall. Deputies assigned to the Building Security Section also provide bailiff services for court proceedings and security during public meetings.

Prevent a minimum of 700 prohibited items from entering City Hall and Municipal facilities on an annual basis (#)

731	1,089	700	700
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Lake Worth Patrol

The purpose of the Lake Worth Patrol Section is to provide security and law enforcement services at Lake Worth.

Complete 1,500 hours of water patrol annually (#)

1,706	1,554	1,500	1,500
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Conduct 1,500 water safety checks annually (#)

2,675	1,736	1,500	1,500
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Adjudication

The purpose of the Adjudication service area is to preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.

Process warrants set for review within 15 days of docket date (%)

49%	58%	90%	90%
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Teen Court

The purpose of the Teen Court service area is to coordinate activities for the purpose of providing an alternative disposition for juveniles who have entered a plea of guilty or no contest to a Class C misdemeanor, and are otherwise eligible for diversion.

Process cases referred to Teen Court within 10 business days (%)

85%	88%	90%	90%
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Increase the completion rate for Teen Court participants to 80% (%)

65%	94%	80%	80%
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Employee Development

The purpose of the Employee Development area is to manage hiring, training, certifications, and other professional development.

Turnover rate of 5% or less for Municipal Court

N/A	N/A	5%	5%
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Maintain a vacancy rate of 10% or less for Municipal Court

N/A	N/A	10%	10%
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Community Engagement

General Fund

The purpose of the Community Engagement area is to plan, organize, communicate and hold Community Engagement events

Hold 1 Court in the Community event per month	N/A	N/A	10	10
Successfully serve 100 persons per event	N/A	N/A	100	100
Participate in 1 Education/Outreach even per month	N/A	N/A	10	10

Facilities

The purpose of the Facilities service area is to monitor and facilitate repairs needed at all Municipal Court facilities to include the Public Safety Building, Lake Worth Patrol, and any future facilities.

Track and ensure 95% of minor repair requests are completed within 30 days	N/A	N/A	95%	95%
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General Fund

Neighborhood Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	525,154	543,869	543,869	531,944	(11,925)	-2.19%
Use of Money & Property	12,776	175,676	175,676	175,242	(434)	-0.25%
Other	4,259	4,281	4,281	4,281	-	0.00%
Transfer In	2,005	-	-	-	-	0.00%
Revenue	\$ 544,194	\$ 723,826	\$ 723,826	\$ 711,467	\$ (12,359)	-1.71%
Salaries & Benefits	4,025,281	4,607,300	4,607,300	5,021,273	413,973	8.99%
Gen Operating & Maintenance	2,060,618	2,660,884	2,660,884	5,390,237	2,729,353	102.57%
Transfer Out & Other	3,529,000	3,881,000	3,881,000	3,932,650	51,650	1.33%
Expenses	\$ 9,614,899	\$ 11,149,184	\$ 11,149,184	\$ 14,344,160	\$ 3,194,976	28.66%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	127.00	64.88	126.00	66.84	(1.00)	1.96
Grant Funds	105.00	101.15	106.00	102.15	1.00	1.00
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	240.00	174.03	240.00	176.99	-	2.96

DEPARTMENT PURPOSE AND GOALS

Created in 2015, the Neighborhood Services Department implements programs that promote economic independence, sustainable housing, and healthy successful neighborhoods. The department partners with residents, businesses, non-profits, and other governmental entities to support community development, social services, and human capital development.

The goal of the Neighborhood Services Department is to enhance the quality of life for residents by strengthening neighborhoods. Services are delivered through the following divisions: Housing and Community Development, Administrative Financial Services; Neighborhood Development and Infrastructure; Compliance and Planning; Rehabilitation and Home Improvements; Community Services; Neighborhood Community Centers; and Directions Home.

The Housing and Community Development Division is focused on the development of affordable housing and the management of community improvement projects funded by federal grants. The Division manages the annual City policy review of projects applying for federal housing tax credits and supports the Fort Worth Housing Finance Corporation in incentivizing the development of affordable housing. This division also administers the Neighborhood Empowerment Zone (NEZ) program.

The Administrative Financial Services Division oversees the department's budget, finance, grant management, accounts payable, procurement and human resources functions while also administering affordable housing loans and the City's homebuyer assistance programs (HAP).

General Fund

The Community Services Division (formerly Community Resources Division) oversees seven of the City's network of Neighborhood Community Centers and two Community Action Partner (CAP) centers. The centers provide recreational, leisure, and essential human services primarily in low-income neighborhoods. This division also delivers more than \$27 million in state and federal grant-funded social services to eligible households in Fort Worth and Tarrant County through the Community Action Partners program.

The Neighborhood Development and Infrastructure Division addresses systemic neighborhood issues and fosters resident self-sufficiency through the coordination of the Neighborhood Improvement Strategy (NIS). This division uses the Neighborhood Profile Area data developed by the Development Services Department to select NIS areas. Additionally, they support the entire department by providing community outreach for all neighborhood-based programs that the department operates and manages, as well as maintaining the Key Performance Indicators (KPI).

The Rehabilitation and Home Improvements Division delivers home repair services to low-income homeowners through the Priority Repair, Weatherization, Veterans, Healthy Homes, and Lead Safe programs. This division performs housing quality inspections on all affordable housing assisted by department activities.

The Compliance and Planning Division ensures that the city continues to receive approximately \$20M in state and federal grants annually, through preparing grant proposals and plans, preparing HUD required performance reports, and enforcing regulatory compliance through training and monitoring activities. This division also administers the HUD grant-funded Social Service contracts with non-profit agencies.

The Directions Home Division transferred from the City's Management Office in January 2022. This division coordinates housing services and resources for homeless and at-risk of homelessness families and individuals living in Fort Worth and Tarrant County. Responsibilities includes overseeing \$3 million in city funds to reduce homelessness and keep clients housed, work with community partners to align resources and processes to most effectively reduce homelessness, and facilitate development of permanent supportive housing to reduce chronic homelessness.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$13,968 but reduces 3 positions as a result of increasing the FTE of 3 positions to full-time and making them benefits-eligible at the Como, Worth Heights and Northside Community Centers;
- Increases by \$3,174,949 and 2 positions as a result of the transfer of the Directions Home Division from the City Manager's Office Office. Transfer also agency contracts that support the permanent supportive housing, rapid exit/diversion, rapid rehousing, and system support while making homelessness rare, short-term and nonrecurring in Fort Worth
- Transfers the Alleyway Maintenance Program to the Park and Recreation department. Transfer includes \$300,000 from General Fund and \$204,000 for PayGo Capital Fund
- Increases by 1 grant-funded position transferred from the Development Services Department.
- Increases by a net of \$279,120 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Community Centers				
Community Centers will provide holistic services to children, youth, young/aging adults and families to encourage and reinforce personal development, healthy lifestyles and socialization through structured activities that enhance quality of life and foster positive outcomes.				
Increase number of youth (ages 5-13) to receive education, recreation and literacy activities through afterschool programs	N/A	245	250	250
Community Action Partners				
The Community Action Partners provides services and activities addressing employment, education, better use of available household income, housing, nutrition, and emergency services. Services are designed to address the needs of low-income individuals including the homeless, the elderly and migrants/refugees. The overall goal is to lessen the impact of poverty in our community, promoting self-sufficiency.				
20% of clients in case management will demonstrate 15% increased income after 90 days of caseworkers tracking clients income	N/A	48%	20%	20%
Meet (71) or exceed the # of clients that will transition out of poverty per TDCHA guidelines	N/A	11 (per quarter)	18 (per quarter)	18 (per quarter)
Envision Center participants gained new employment after completing a training/certification program for demand jobs in Tarrant County	N/A	100%	50%	50%
Neighborhood Development				
The purpose of the Neighborhood Development service area is to engage partners, invest federal entitlement funds, leverage resources, and/or promote the NEZ program as a tool to develop, revitalize, and stabilize neighborhoods. The Neighborhood Improvement Strategy Program identifies opportunities for targeted public investment that will improve safety, aesthetics and quality of life for neighborhoods.				
100% of CDBG and HOME fund balance meeting HUD timeliness test rules (1.5x annual allocation) on April 30 of each year (new measure in FY22)	N/A	71%	100%	100%
100% of NIS expenditures will be met within 2 years of award date	N/A	100%	100%	100%
Assist in the development of 300 affordable housing units (80% AMI or lower) each year (new measure in FY22)	N/A	440	300	300
Meet Treasury deadlines for rental assistance programs by disbursing at least 20% of total	N/A	25%	20%	20%

General Fund

annual funds each quarter (new measure in FY22)

Community Engagement & Education

The intent of the Community Engagement and Education Service is to ensure residents are directly enriched and empowered through a wide range of approaches involving direct service, education, and collaborative community-serving partnerships.

Increase # of subscribers to the Department's social media pages by 5% (new measure in FY22)	N/A	7.4%	5%	5%
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Directions Home

Coordinates housing services and resources for homeless and at-risk of homelessness families and individuals living in Fort Worth and Tarrant County.

90% of rapid rehousing clients are housed in less than 30 days (%)	N/A	85.0%	90%	90%
70% of rapid rehousing clients increase income (%)	N/A	68.0%	70%	70%

Contract Administration

In many instances, the Neighborhood Services Department is not a direct service provider, but through our grant award process, utilizes various non-profit organizations to serve our targeted clientele. NSD is responsible for monitoring sub-recipients to ensure resources are being expended properly within established program guidelines.

98% of completed invoices will be processed within 20 days by the Compliance Division (new measure in FY22)	N/A	79%	98%	98%
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Grant Funding

Exploring grant opportunities outside current federal, state and local funding streams will allow the department to leverage public investment in challenged neighborhoods and maximize our efforts to support revitalization and enhance our efforts to provide direct services.

90% of completed invoices will be paid within 30 days by the Financial Management Division (%)	91%	92%	95%	95%
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General Fund

Non Departmental DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	-	8,478,015	3,659,738	17,000,090	8,522,075	100.52%
Gen Operating & Maintenance	-	3,886,700	2,242,346	4,085,149	198,449	5.11%
Transfer Out & Other	1,145,000	1,145,000	1,145,000	5,888,106	4,743,106	414.25%
Expenses	\$ 1,145,000	\$ 13,509,715	\$ 7,047,084	\$ 26,973,345	\$13,463,630	99.66%

DEPARTMENT PURPOSE AND GOALS

Non-Departmental cost centers have traditionally been used to record General Fund expenditure items not exclusively within the programmatic responsibilities of a General Fund department. In FY2016, many of these allocations such as retiree health benefits, economic incentives, debt service for the energy savings program, electric utility costs, risk management costs, and appraisal district fees were transferred out to the responsible departments. The goal is to have all the costs of an activity shown in the respective department at the end of the fiscal year.

The department is now used mainly for budgeting, with no funds expended from a Non-Departmental account. For FY2023, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, and non-recurring other contractual costs. Also earmarked from Non-Departmental, is an annual subsidy to support the stability of the Municipal Golf Fund and Pay-as-you-go capital intended for community partnerships.

The budget in Non-Department will go through a “true up” annually for any expenditures paid from the responsible department. The budget for such expenditures move from Non-Departmental to the participating department as needed and approved by the City Manager or his delegate.

FY2023 DISCUSSION ANG SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$4,000,000 for Fire overtime;
- Increases by \$3,992,575 to set aside funds for market pay range adjustments; and
- Increases by \$2,318,727 for various studies (including a 911 study, erosion and drainage study, and comprehensive plan citizen engagement).

General Fund

Park and Recreation DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	2,084,485	2,425,209	2,425,209	2,779,871	354,662	14.62%
Use of Money & Property	182,267	145,717	145,717	108,027	(37,690)	-25.87%
Other	12,586	30,655	30,655	30,972	317	1.03%
Transfer In	-	299,950	299,950	314,554	14,604	4.87%
Use of Fund Balance	-	-	5,054,400	-	-	0.00%
Revenue	\$ 2,279,338	\$ 2,901,531	\$ 7,955,931	\$ 3,233,424	\$ 331,893	11.44%
Salaries & Benefits	21,510,848	22,403,006	22,572,118	24,727,565	2,324,559	10.38%
Gen Operating & Maintenance	26,632,974	27,826,965	28,140,184	32,771,377	4,944,412	17.77%
Transfer Out & Other	5,057,372	5,492,974	10,585,043	4,371,572	(1,121,402)	-20.42%
Expenses	\$ 53,201,194	\$ 55,722,945	\$ 61,297,345	\$ 61,870,514	\$ 6,147,569	11.03%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	573.00	344.43	584.00	362.29	11.00	17.86
Community Tree Planting	-	4.40	-	4.40	-	-
Crime Control and Prevention District	8.00	8.00	10.00	10.00	2.00	2.00
Capital Funds	-	10.50	-	10.50	-	-
Municipal Golf	81.00	53.03	78.00	53.03	(3.00)	-
Grant Funds	13.00	6.24	44.00	15.18	31.00	8.94
Total	675.00	426.60	716.00	455.40	41.00	28.80

DEPARTMENT PURPOSE AND GOALS

The Park & Recreation Department is responsible for planning, designing, developing, and maintaining the City's network of parks, as well as the planning and administration of the City's recreational programs. The Department is organized into five divisions.

The Administration Division provides overall administrative support to the department, including the coordination of volunteer activities, equipment/vehicles, safety management, fiscal and human resources, purchasing, management of the Fort Worth Zoo contract, and staff support for the Park & Recreation Advisory Board.

The Park Operations Division manages the General Fund operations for the Water Gardens; park reservations; contract management (except construction), including contract instructors for the Park & Recreation and Neighborhood Services Departments, leases/licenses, professional services, purchasing agreements and adopt-a-park programs; and grounds maintenance for the city parks, medians, rights-of-way, commercial corridors, tax-foreclosed properties and some of the other departments' city-owned properties. This division also manages the Botanical Research Institute of Texas (BRIT) contract and the Crime Control and Prevention District (CCPD)-funded Graffiti Abatement Program.

The Recreation Division manages thirteen (13) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and the management contracts

General Fund

related to the operation of the Northpark YMCA and McDonald YMCA pools. The division also operates the Mobile Recreation, Summer Day Camp, and After School Programs.

The Planning and Resource Management Division manages the identification of park system needs/inventory, new parkland acquisition, oversight of park development projects, park system infrastructure maintenance, in-house small capital project construction, and the supply of and care for trees on City-owned property. Additionally, this division is responsible for tracking the expenditure of park gas well funds in compliance with the city's Financial Management Policy Statements.

The Golf and Athletics Division includes the Municipal Golf Fund and the General Fund athletic facilities and programs. Athletics includes Haws Athletics Center, McLeland Tennis Center, Sycamore Community Center (SYCC), athletics maintenance, adult and youth athletics programs, portions of the CCPD-Parks Community Policing Programs and the CCPD-funded Late Night Program (FW@6) at SYCC. The Municipal Golf Fund is discussed in the Special Revenue Section

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

A City Council adopted policy which made ID Cards free to Fort Worth youth residents is reflected in the reduction of this revenue line for FY2023. Overall, Community Centers are seeing increased interest in Registration and Fitness Memberships post-COVID, and this is anticipated to continue through FY23.

The department will continue addressing current and future recreation and open space operations and budget implications related to economic cost increases and supply chain delays.

Due to the management transition of the Botanic Garden to the Botanic Research Institute of Texas (BRIT) effective October 1, 2020, four incumbents nearing retirement remain employed with the City of Fort Worth, while continuing to work at the Botanic Garden. The department has the incumbents in overage positions until they retire from the City, and such personnel expenses are to be deducted from the management fee due to BRIT, as allowed in the Management Services Agreement (City Secretary Contract No. 54201).

In FY2022, the youth athletics program and management of Sycamore Community Center were transitioned from the Recreation Division to the Golf and Athletics Division to foster more efficient and effective athletics programs. Sycamore Community Center serves as the hub of youth athletics and hosts other programs such as FW@6.

The Adopted Budget:

- Increases by 31 grant-funded positions; Including 10 Recreation Assistants, 3 Site Supervisors, and 18 Recreation Instructors (Teachers) for the FWAS program. Positions are grant-funded and will be reimbursed by FWISD, based on actual expenses.
- Increases by a \$387,058 and 12 positions to support enhanced youth sports after school programs.
- Increases by \$15,401, and is reduced by 8 part-time positions as a result of increasing the FTE on 8 part-time Recreation Assistant positions, making them full-time and benefits-eligible.
- Increases by \$393,039 and 4 positions for park maintenance crew positions.
- Increases by 2 positions for a net-neutral cost, and adds 1 Senior Maintenance Worker to the North District, and 1 Senior Maintenance Worker to the East District, for the ongoing maintenance of the new parkland, trails and capital improvements to existing parks. The department reduced overtime to offset the cost of two additional positions.
- Increases by \$229,025 and 1 position to provide a forestry position for preventative tree pruning capacity.
- Increases by \$135,154 and 1 position to provide a maintenance position for Rock Creek Ranch Park.
- Increases by \$128,355 and 1 position to fund a shared Safety Officer.
- Increases by \$87,706 and 1 position to fund a park playground equipment inspector.
- Decreases by (\$24,948) and is reduced by 1 part-time Customer Service representative position to offset a reclassification at Log Cabin Village.

General Fund

- Increases by \$116,732, but reduces overall by 1 position due to the reorganization of the Centralized Purchasing team. The department reduced 2 positions to increase the FTE on an existing position and received a position from the Municipal Golf Fund.
- Increases by \$64,867, but reduces by 3 part-time positions as a result of department increasing the FTE on 3 part-time positions, making them full-time and benefits eligible.
- Increases by \$117,801 and 2 positions for the Northwest Community Center.
- Increases by \$300,000 to support alleyway maintenance, for which the responsibilities have been transferred from the Neighborhood Services Department, plus \$204,000 from the PayGo Capital Fund.
- Increases by \$1,402,000 to fund increase for contract mowing services.
- Increases by \$387,836 to fund maintenance of new Park assets.
- Increases by \$175,000 to fund winter litter abatement contract (off-season).
- Increases by \$146,416 to fund Panther Island & Race Street grounds maintenance.
- Increases by \$143,200 to purchase 2 bulky waste trucks for the North and East District.
- Increases by \$128,570 to purchase (2) 15-passenger vans for CTCC and HMCC.
- Increases by \$62,000 to purchase mini-excavator and transport trailer.
- Increases by \$49,909 to fund W. 7th Street enhanced landscaping grounds maintenance.
- Increases by a net of \$2,430,392 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions, Fort Worth Zoo CPI and Botanic Garden CPI.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Volunteers/Community Engagement				
Coordinate volunteer opportunities to maximize the number of volunteer hours and drive community engagement				
Annual volunteer hours (#)	29,842	12,364	34,276	34,276
Administrative Services				
Assist staff in fulfilling the mission and objectives of the department by providing efficient and effective administrative services in the areas of HR, budgeting, purchasing, payroll, IT, fleet services, etc.				
Reduce PARD's payroll correction error rate by 50%	0.21%	2.20%	0.11%	0.11%
Respond to invoice inquiries within the same business days (%)	N/A	N/A	95%	95%
Safety/Risk				
Promote and institutionalize a culture of workplace safety through training, safety reviews, site visits, data collection, reporting, etc., with the goal of reducing risks to life and property				
Reduce workplace injuries (#)	60	20	49	49
Achieve zero chargeable (preventable) vehicle accidents each year (#)	New	New	0	0
Athletics				
To develop and provide athletic participation opportunities through youth and adult athletic programs and athletic field rentals through the city of Fort Worth.				
Level 1 field rental revenue (\$)	\$776,540	\$446,634	\$815,367	\$815,367
Youth Sports Participants (#)	385	342	424	424
Adult Sports Teams (#)	94	81	108	108
Municipal Golf				
To develop and provide athletic participation opportunities through youth and adult athletic programs and athletic field rentals through the city of Fort Worth.				
Increase Golf Course Earned Revenue (\$)	\$5,472,381	\$2,368,392	\$5,881,750	\$5,881,750
Increase combined Food and Beverage Revenue per Round for all three golf complexes. (\$)	\$3.82	\$4.43	\$5.99	\$5.99
Conservation & Preservation				

General Fund

Preserve and enhance the city's natural, historical and cultural developed resources.

Grounds Maintenance Performed on Schedule - work orders closed on time (%)	88%	83%	90%	90%
Traffic dividers mowed on schedule	96%	79%	90%	90%
Right of Ways (ROW) mowed on schedule (%)	84%	85%	90%	90%
Graffiti abated within 3 days (%)	96%	95%	90%	90%

Park and Recreation Facilities

To develop and provide facilities that meet the needs and desires of the community that promotes health and wellness.

Increase number of park reservations by 10% each year	682	541	1,100	1,100
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Planning & Acquisition

Procurement and programming of new parkland and facilities to meet park, recreation and open space needs in developing and re-developing areas of the City. Review of development-related plats and infrastructure plans. Provide property research, tracking of park dedication fees, mapping, and consideration of non-recreation use of parkland.

Increase the percentage of national standard met for neighborhood park acreage per population (Standard is 3.25 acres per 1,000 people).	49%	49%	49.5%	49.5%
Continue to increase the percentage of national standard met for community based park acreage per population to account for future growth (Standard is 3.75 acres per 1,000 people).	167%	163%	166%	166%
Complete 100% of development related plat reviews within the 7 - 21 day target depending on plat type requirement.	85%	90%	100%	100%
Graffiti abated within 3 days (%)	90%	95%	100%	100%

Design & Development

Manage the development of the capital plan and delivery of capital improvements for park and recreation facilities in developing and redeveloping areas of the City. Seek grants and other partnership opportunities for the provision of park and recreational facilities Act as capital project liaison between the City and partnering agencies.

Capital Projects completed on schedule	N/A	0%	100%	100%
Capital Projects completed on budget	N/A	100%	100%	100%
Project management staff costs billed to capital projects	N/A	68%	70%	70%
Successful grant request for capital improvements	N/A	50%	50%	50%

Construction & Maintenance

General Fund

Responsible for small capital park construction projects, generally <\$250,000. Perform maintenance (routine, preventative and repair) on all park amenities (playgrounds, benches, tables, cookers, shelters, etc.) and infrastructure (concrete paving, electrical - lighting, plumbing/irrigation) for all 294 parks citywide. Perform semi-annually playground inspections on all 210 playgrounds in park system.

Complete priority 1 & 2 park infrastructure work orders within 72 hours.	53%	50%	100%	100%
Complete priority 3 park infrastructure work orders within 10 days.	37%	36%	80%	100%
Complete priority 4 park infrastructure work orders within four months.	44%	36%	75%	70%
Complete at least \$1 million of in-house constructed capital projects per year.	\$752,800	\$607,000	\$1,000,000	\$1,000,000

Conservation & Preservation

Protects, preserves and maintains the city's urban forest by providing hazard abatement activities for trees on municipal property or for trees that endanger municipal property, including rights-of-way. Community Tree Planting preserves, perpetuates and replenishes the City's urban forest by providing tree canopy across the city and by educating/training volunteers in tree planting and care.

Complete emergency and ASAP Forestry work orders assigned to crews within 2 days.	80%	92%	80%	80%
Provide trees and tree planting services through the community tree planting program equal to fiscal year operating actuals.	N/A	125%	100%	100%

Aquatics

Responsible for small capital park construction projects, generally <\$250,000. Perform maintenance (routine, preventative and repair) on all park amenities (playgrounds, benches, tables, cookers, shelters, etc.) and infrastructure (concrete paving, electrical - lighting, plumbing/irrigation) for all 294 parks citywide. Perform semi-annually playground inspections on all 210 playgrounds in park system.

Learn to Swim program attendance	671	0	400	400
After School Program dryland water safety education program participants	479	0	450	450
Trained lifeguards	25	11	32	32
Total pool attendance: Marine Park, Forest Park, McDonald YMCA (CFW entry only)	18,876	0	14,000	14,000

Community Centers

Manage the operations and programming of 13 community centers, and plan for the opening of a 14th center in January 2024

After school program registration	447	594	675	675
Summer camp registration	852	815	1,450	1,450
Summer Reading Program participants who maintained or improved reading scores	100%	0%	100%	100%
Online registration for Community Centers and Aquatics	18%	18%	25%	25%

General Fund

Special Use Facilities - Fort Worth Nature Center & Refuge and Log Cabin Village

To preserve, manage, and connect residents and visitors to Fort Worth's natural and cultural facilities and resources

Visitors at Park & Recreation Department special use facilities	79,001	47,205	95,000	95,000
Google Business Review rating at Park & Recreation Department special use facilities	4.71	4.65	4.00	4.00

General Fund

Planning and Data Analytics

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	108,850	-	-	-	-	0.00%
Transfer In	-	746,254	746,254	746,254	-	0.00%
Use of Fund Balance	-	-	1,346,189	-	-	0.00%
Revenue	\$ 108,850	\$ 746,254	\$ 2,092,443	\$ 746,254	\$ -	0.00%
Salaries & Benefits	2,744,908	3,327,347	2,877,347	3,316,301	(11,046)	-0.33%
Gen Operating & Maintenance	3,377,271	5,408,232	6,222,732	5,434,027	25,795	0.48%
Transfer Out & Other	-	-	1,346,189	-	-	0.00%
Expenses	\$ 6,122,178	\$ 8,735,579	\$ 10,446,268	\$ 8,750,328	\$ 14,749	0.17%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	28.00	28.00	26.00	26.00	(2.00)	(2.00)
Total	28.00	28.00	26.00	26.00	(2.00)	(2.00)

DEPARTMENT PURPOSE AND GOALS

The Planning and Data Analytics Department formed in January 2020 to align the planning and budgeting activities of the City more closely with its long-range goals and strategies and to enable greater staff engagement on critical issues. The Department is responsible for: forecasting demographic and economic trends, as well as municipal revenues and expenditures; analyzing the fiscal impact and return on investment of policy options; conducting a variety of citywide and small-area planning studies; and conducting performance and budget analyses to increase the efficiency and effectiveness of municipal operations. Fully implemented, the department will produce a series of four interrelated documents each year: the Comprehensive Plan, a Strategic Plan for the organization, the five-year Capital Improvements Program, and the annual Operating Budget.

The Planning & Data Analytics Department is composed of three divisions: the Administrative Division, the Budget and Analysis Division, and the Comprehensive Planning Division.

The Administrative Division is responsible for directing and coordinating the activities within the department, liaising with other departments on support needs, and ensuring the department's alignment with organizational goals. Additionally, this division is the City's point of contact with the public art program, with the support of the other two divisions.

The Budget and Analysis Division is responsible for supporting City departments to establish and monitor operating and capital budgets. This entails coordinating, developing, and monitoring City budgetary revenues and expenses and citywide tracking. The division provides policy development, performs management studies including five-year projections, and revenue and expenditure trends throughout the year. The Budget and Analysis Division develops, maintains, and executes a 5-year strategic capital plan as well as providing tools, processes, and analyses that support and enhance the delivery of capital projects citywide. Ad hoc data analysis, the City's data governance strategy, and budget development software support are also performed by this division.

General Fund

The Comprehensive Planning Division is responsible for long-range planning for Fort Worth's growth and development. In addition, the Division promotes and facilitates central city revitalization and the development of walkable urban places. Through the planning and implementation of the Urban Village Development Program and Transit-Oriented Development, the Comprehensive Planning Division works to create and document higher returns on public investment, and to promote development forms in other locations that yield similar high-value, community-building results.

The Comprehensive Planning Division coordinates the City's efforts on the Trinity River Vision Project, working with the TRVA board, CMO, TxDOT, NCTCOG, TRWD, and City staff to support the creation and development of Panther Island. Working with a variety of stakeholders and City departments, the Comprehensive Planning Division also supports watershed, open space, and active transportation planning.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

During FY2022, the Budget and Analysis Division of the Planning and Data Analytics Department began a realignment from a functional teams-based structure to a more traditional portfolio model. The moves resulted in 2.0 AP and 2.0 FTE being transferred to the City Manager's Office for organizational strategy development.

The new configuration of the Planning and Data Analytics positions provide enhanced staff versatility with focused expertise, closer linkages among planning and budgeting functions, greater staff engagement on critical issues, and improved public engagement.

The Adopted Budget:

- Decreases by \$190,022 and transfers 2 positions to City Manager's Office; and
- Increases by \$175,847 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.

General Fund

Police

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	28,680	30,000	30,000	22,500	(7,500)	-25.00%
Intergovernmental	386,966	-	220,452	-	-	0.00%
Charge for Service	1,117,110	991,500	991,500	1,253,000	261,500	26.37%
Use of Money & Property	2,448	-	-	-	-	0.00%
Other	871,572	578,500	578,500	578,500	-	0.00%
Transfer In	1,189,862	607,810	607,810	707,867	100,057	16.46%
Use of Fund Balance	-	-	797,547	-	-	0.00%
Revenue	\$ 3,596,639	\$ 2,207,810	\$ 3,225,809	\$ 2,561,867	\$ 354,057	16.04%
Salaries & Benefits	238,039,550	251,114,447	248,224,728	263,860,834	12,746,387	5.08%
Gen Operating & Maintenance	30,698,911	31,136,461	35,898,018	34,383,497	3,247,036	10.43%
Debt Service Accts	289,571	273,625	298,259	307,207	33,582	12.27%
Transfer Out & Other	20,644	-	64,527	-	-	0.00%
Expenses	\$269,048,676	\$282,524,533	\$284,485,532	\$298,551,538	\$16,027,005	5.67%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,919.00	1,895.06	1,986.00	1,962.31	67.00	67.25
Crime Control and Prevention District	342.00	329.98	365.00	352.98	23.00	23.00
Grants/Other	3.00	16.00	3.00	16.00	-	-
Total	2,264.00	2,241.04	2,354.00	2,331.29	90.00	90.25

DEPARTMENT PURPOSE AND GOALS

The Police Department, under the direction of the Chief of Police, develops and implements programs to deter crime, protect life and safeguard property in Fort Worth. Specific departmental responsibilities are to:

- Reduce crime, especially violent crime, gang-related activities, crime in neighborhoods, and juvenile crime.
- Increase the safety of residents.
- Enhance these efforts through a diverse, high-quality workforce and deployment of technology, equipment, and other capital improvements.

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Support, and Finance/Personnel. Each bureau includes commands, with divisions, sections, and units under each command.

- Patrol Bureau: The majority of employees are in the Patrol Bureau, which consists of six divisions representing various geographic areas of the city. This includes directed response teams, the traffic division, and patrol support services. Patrol includes specialized teams such as tactical medics, crisis intervention, homeless outreach, civilian response teams, and air patrol.

General Fund

- Support Bureau: The main role of the Support Bureau is further policy support in the form of detective and investigative presence, intelligence, community programs, records and property room, the crime lab, and specialized functions including but not limited to SWAT, Narcotics, and Gang Units.
- The Finance/Personnel Bureau provides the administrative foundation necessary to manage departmental finances, maintain the workforce, operate the communications center, and provide for departmental training needs.”

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$7,481,258 for scheduled increases in civil service employee pay as outlined in the current Meet and Confer agreement.
- Increases by \$1,560,480 due to pension adjustments.
- Increases by \$1,449,866 for IT Solutions allocations.
- Increases by \$1,345,492 due to rising costs of fuel.
- Increases by \$1,292,162 for costs associated with implementation of a pay for performance increase for general employees.
- Increases by \$925,622 and 11 civilian positions for the Finance and Personnel Bureau.
- Increases by \$ 914,277 and 7 sworn positions for the Support Bureau.
- Increases by \$878,542 for group health insurance adjustments.
- Increases by \$750,000 for the implementation of a comprehensive health and wellness program.
- Increases by \$512,589 for retiree health insurance allocations.
- Increases by \$308,211 and 4 civilian positions for evidence processing in the Support Bureau.
- Increases by \$290,775 and 47 sworn positions for Patrol Duty, of which 45 Police Officer rank positions are unfunded and to be absorbed with attrition.
- Increases by \$208,000 for the Police purpose towing contract.
- Increases by \$63,406 for pay for performance for appointed ranks.
- Decreases by \$1,801,526 in contract funding for the School Crossing Guard Program in the General Fund due to the program being moved to the Crime Control and Prevention District Fund.
- Decreases by \$136,234 for the transfer of one (1) sworn position to the Crime Control and Prevention District Fund.
- Decreases by \$73,716 for the transfer and reclassification (downgrade) of one (1) civilian position to the Finance and Personnel Bureau in the Crime Control and Prevention District Fund.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Professionalism and Organizational Experience				
Four Strategic Directions were identified during the Police Department's previous Strategic Plan process. They include: Professionalism and Organizational Excellence, Community Engagement and Partnerships, Operational Improvements, and Technology Development and Infrastructure Expansion.				
Match hiring demands associated with expansion and/or attrition by graduating qualified recruits.	88	80	130	130
Increase number of diverse recruits graduated. (race and gender)	69.3%	78.0%	N/A	N/A
Meet or exceed 90% average on both adult and juvenile criminal history dispositions to the Texas Department of Public Safety for the previous 5 years.	96.0%	91.5%	90.0%	90.0%
Number of hours personnel spent on supervisory leadership training courses.	1,330	2,413	1,500	1,500
Community Engagement and Partnerships				
Fostering trust with fellow members of this community is a vital step towards creating sustained crime reductions. Community engagement is working with stakeholders to collaborate and build trusting relationships to reduce crime and improve the health of the community.				
Increase number of active volunteers in Police programs. (COPs, CERT, MAC, CAPA)	686	714	800	800
Increase number of CCPD Community Based Program applications by 25%. (new for FY23)	-	20	28	28
Operational Improvements				
Operational improvements advance the delivery of quality police services and enable the department to meet short and long-term goals. In order to address the emergent challenges that confront all law enforcement agencies, it is critical that FWPD make modifications to the operational structure to address inefficiencies.				
Suppress crime rate for Crimes Against Persons below 3-year average of 1,337.28 offenses per 100,000 population.	1,746.71	1,113.70	1,337.28	1,337.28
Suppress crime rate for Crimes Against Property below 3-year average of 3,563.85 offenses per 100,000 population.	3,474.37	2,559.82	3,563.85	3,563.85
Decrease low-priority, non-violent call load from police officers by increasing the number of calls taken by the Civilian Response Unit.	2,384	5,731	3,600	3,600
Technology Development and Infrastructure Expansion				

General Fund

An expanding reliance upon technology has transformed policing in many ways. New and emergent technologies have increasingly critical roles in the daily work of officers; and largely dictate the probability that a department meets the expectations of citizens.

Number of technological advancements researched and/or implemented that further reduce crime or maximize department efficiencies.	36	30	24	24
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Patrol

The Patrol Bureau consists of six Patrol Divisions, Traffic Division, and Community Alliance Division. The Patrol Bureau answers calls for service and provides proactive services such as community policing, patrolling, self-initiated work, special events, criminal investigations, traffic enforcement, and Neighborhood Police Officers.

Decrease Priority 1 Response Time (Time call received to on scene) citywide average to 8:54 minutes.	10:11	10:39	8:54	8:54
Decrease Priority 2 Response Time (Time call received to on scene) citywide average to 17:18 minutes.	22:39	28:02	17:18	17:18
Decrease Priority 3 Response Time (Time call received to on scene) citywide average to 52:00 minutes.	91:00	138:46	52:00	52:00

Support

The Support Bureau oversees tactical and investigative services including Narcotics, Gang, SWAT, Intelligence, Violent Personal Crime, Special Victims Section, Victim's Assistance, Youth Services, Forensics and Economic Crimes, as well as other support services including Property & Evidence Management and Warrant & Records Management.

Clearance percentage for Homicide.	70.3%	84.3%	72.0%	72.0%
Clearance percentage for Robbery.	28.0%	32.7%	46.0%	46.0%
Clearance percentage for Gun Violence Unit.	60.0%	61.1%	62.0%	62.0%
Provide 30 day turnaround time for 75% of Drug and Blood Alcohol Case requests.	99.7%	99.6%	75.0%	75.0%

Finance/Personnel

The Finance/Personnel Bureau oversees Operational Command consisting of Training, Professional Standards, Communications Division, and Support Services Division, Fiscal Command consisting of Finance, Crime Control and Prevention District Budget, General Fund Budget, Procurement & Contracts, and Asset Management, and the Personnel/Program Support Command consisting of Centralized Payroll, Employment Services, Research & Planning, and Technology Services.

Calls are answered within 15 seconds.	71.4%	77.3%	97%	97%
Number of FWPAL participants.	402	228	400	400
Percentage of Recruit Class Applicants that meet minimum physical fitness standards.	-	37.4%	75%	75%
Accuracy of FM8 General Fund Budget Forecast (FM8 divided by actuals).	99.7%	99.1%	97.5%	97.5%
Accuracy of FM8 CCPD Budget Forecast (FM8 divided by actuals).	99.1%	97.6%	97.5%	97.5%

General Fund

Property Management DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	197,842	201,442	201,442	175,842	(25,600)	-12.71%
Use of Money & Property	1,960,782	2,990,707	2,990,707	2,497,186	(493,521)	-16.50%
Other	59,740	43,470	43,470	89,853	46,383	106.70%
Transfer In	1,413,413	1,341,775	1,341,775	1,349,858	8,083	0.60%
Use of Fund Balance	-	-	5,200,000	-	-	0.00%
Revenue	\$ 3,631,777	\$ 4,577,394	\$ 9,777,394	\$ 4,112,739	\$ (464,655)	-10.15%
Salaries & Benefits	7,657,289	8,293,264	8,293,264	8,704,071	410,807	4.95%
Gen Operating & Maintenance	5,591,903	8,306,327	8,306,327	10,656,051	2,349,724	28.29%
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,958,000	-	0.00%
Transfer Out & Other	6,918,000	7,363,000	12,563,000	8,310,462	947,462	12.87%
Expenses	\$ 22,125,193	\$ 25,920,591	\$ 31,120,591	\$ 29,628,584	\$ 3,707,993	14.31%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	100.00	87.37	100.00	87.37	-	-
Capital Funds	7.00	17.82	7.00	17.82	-	-
Equipment Services	107.00	108.80	107.00	108.80	-	-
Total	214.00	213.99	214.00	213.99	-	-

DEPARTMENT PURPOSE AND GOALS

The Property Management Department consists of four divisions including Facilities Management, Fleet Services, General Services and Real Estate.

The Facilities Management Division is responsible for the planning, development, utilization and maintenance of the majority of city facilities. This includes but is not limited to architectural and construction management services citywide.

The Fleet Services Division is charged with maintaining the city's fleet and is budgeted and accounted for in the Fleet & Equipment Services Fund.

The General Services Division has five sections including Administrative Services, IT Services, Contract Compliance Management, Utility Administration and Fuel Services. The functions of each section include:

- The Administrative Services Section oversees fiscal and administrative responsibilities, including administration, budget, human resources, payroll, revenue, asset management and purchasing.
- The IT Services Section manages all IT related projects such as FASTER WEB, VueWorks, SharePoint, City Map Viewer, etc.

General Fund

- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as all the Facilities Maintenance and the Fleet Services division contractual services. During FY2022, the Fleet Acquisition section was transferred from the Fleet Division to the General Services Division, therefore in addition to the management and monitoring of contracts, the Contract Compliance Management Section will be responsible for procurement and disposal of vehicles and equipment citywide.
- The Utility Administration Section manages the city's conservation initiatives, negotiates and oversees the city's franchise agreements with utility companies that utilize city rights-of-way and addresses issues with non-franchised utilities that utilize the city's rights-of-way.
- Fuel Services oversees 98 total fuel related sites anchored by 6 larger multi-fuel sites; full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund.

The Real Estate Division has five sections including, Real Property, Tax Foreclosed Property, Lease Administration, Mineral Management, and Lake Worth Lease Management. The functions of each section include:

- The Real Property Section is responsible for acquiring land and property interest for the City of Fort Worth as it relates to capital improvement projects through offers, negotiations and administrative processes.
- The Tax Foreclosed Property Section is responsible for managing the sales of tax foreclosed and City surplus properties.
- The Lease Administration Section is responsible for identifying properties, negotiating lease terms and rates for the City of Fort Worth use of private property and coordinating space planning with the Facilities Division for leasing of City-owned property.
- The Mineral Management Section coordinates and manages oil and gas mineral management activities for the City of Fort Worth including revenue, leases, surface agreements, pipeline agreements, and division orders.
- The Lake Worth Lease Management Section coordinates land management activities related to leases, licenses, sales and management of properties owned by the City of Fort Worth.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$895,519 in risk management allocations due to additional insurance premiums on the future city hall.
- Increases by \$582,762 for additional maintenance and contractual services costs for new city facilities opening in FY2023, including Fire Station 43, South Patrol Division, Far Southwest Library, SWAT vehicle storage, and council chambers at the future city hall.
- Increases by \$570,870 due to increased costs for janitorial contracts.
- Increases by \$130,000 due to transfer of funds from the Neighborhood Services Department for facility repair and maintenance at the LVT Rise Facility.
- Increases by \$150,000 for purchases of Fire Department frontline bunker gear extractors.
- Increases by \$500,000 for additional vehicle and equipment replacement funding.
- Increases by \$433,332 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
4				
Facility Planning, Design, & Construction				
Provide services to support vertical facility construction and renovation. Services include: Pre-design Services to help clients define needs and develop conceptual project scope and cost estimates, In house design for small projects, Design management, Construction Management, Space Planning, Programming, Facility Assessment.				
Construction contracts awarded within 4 months of design for all vertical projects in the 2014 and 2018 bond package.	100%	100%	100%	100%
Facility Maintenance				
Provide facility maintenance services for general fund facilities, to include construction and renovation work on small/medium scope projects, preventive maintenance and recurring repair program, building equipment operators and contract custodial services for Municipal Complex, in-house journeyman-level tradesmen for immediate emergency and contingency response, etc.				
Emergency work orders with a response time of one day or less (%)	100%	100%	100%	100%
Preventive maintenance work orders completed (%)	82%	79%	90%	90%
Routine work orders completed within twenty one days (%)	70%	74%	90%	90%
Urgent work orders with a response time of two days or less (%)	99%	100%	90%	90%
Acquisitions - (Right of Way Easements)				
To negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to Federal and State regulations, including the use of eminent domain; provide relocation services in accordance with Federal and State laws; manage the acquisition of infrastructure easements by developers as required by the City subdivision ordinances; facilitate the acquisition of railroad crossing permits and the abandonment of utility easements.				
Parcels for which title commitment, environmental reports, engagement of appraiser(s) are requested within seven (7) business days of project/parcel assignment (%)	62%	53%	100%	100%
Parcels for which initial offer letters are sent within seven days of final acceptance of appraisals. (%)	82%	92%	100%	100%
Parcels acquired within 180 days of project start date (%)	New	48%	75%	75%
Sale of City Owned & Tax Foreclosed Properties				
The CFW is Trustee for the local taxing jurisdictions in the property management and disposition of the tax foreclosed property inventory. Disposition of the inventory is conducted via sealed bid and direct sales processes as allowed by state law. PMD is responsible for the disposition and property management of City Owned Surplus Real Property via sealed bid sale or direct sale as allowed by state law.				
Tax Foreclosed Real Property Inventory Sold Per FY.	50	18	50	50

General Fund

City-owned surplus properties submitted for consideration for disposition.	18	33	50	50
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Lease Management

The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as the Fleet Services division contractual services.

Negotiated new property leases are completed within agreed upon time frame (%)	100%	97%	90%	90%
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Contract Compliance

The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as the Fleet Services division contractual services.

Contracts are renewed prior to expiration date (%)	89%	74%	100%	100%
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Utility Management

Administration associated with energy supply-side expenses, energy demand-side management, and telecommunication franchise fee revenues.

Produce energy reports by month-end for the 6-City departments that use the most energy in order to assist these departments in better-managing their energy budgets.	33%	75%	100%	100%
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Receive, prepare, and forward energy utility bills for payment processing within 2-days of invoice receipt.	100%	99%	100%	100%
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Submit City Utility Service Requests within 2 business days of receipt.	N/A	New	100%	100%
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Fuel Management

Fuel management provides the needed day to day services of fuel delivery and fuel site maintenance for the City of Fort Worth. Furthermore, services in the areas of contract, compliance and systems administration add to the department responsibilities for the City. Fuel management adds design and monitoring system knowledge to facility build outs.

Fuel inventory variance (%)	<1%	<1%	<1%	<1%
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General Fund

Transportation and Public Works

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	12,500	29,709	29,709	29,709	-	0.00%
License & Permits	77,658	60,624	60,624	60,624	-	0.00%
Charge for Service	126,500	161,000	161,000	161,000	-	0.00%
Other	119,256	-	-	3,000	3,000	0.00%
Transfer In	15,100	-	-	-	-	0.00%
Use of Fund Balance	-	-	11,000,000	-	-	0.00%
Revenue	\$ 351,013	\$ 251,333	\$ 11,251,333	\$ 254,333	\$ 3,000	1.19%
Salaries & Benefits	21,157,342	20,973,746	21,227,523	22,940,450	1,966,704	9.38%
Gen Operating & Maintenance	12,579,647	13,818,199	13,862,422	14,556,353	738,154	5.34%
Transfer Out & Other	32,980,000	35,908,455	46,908,455	51,073,574	15,165,119	42.23%
Expenses	\$ 66,716,989	\$ 70,700,400	\$ 81,998,400	\$ 88,570,377	\$17,869,977	25.28%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	228.00	220.80	239.00	231.80	11.00	11.00
Capital Funds	-	8.25	-	8.25	-	-
Stormwater Utility	112.00	110.95	105.00	103.95	(7.00)	(7.00)
Municipal Parking	18.00	18.00	21.00	21.00	3.00	3.00
Capital Projects Service	114.00	114.00	125.00	125.00	11.00	11.00
Crime Control and Prevention District	-	-	2.00	2.00	2.00	2.00
Total	472.00	472.00	492.00	492.00	20.00	20.00

DEPARTMENT PURPOSE AND GOALS

The Transportation & Public Works Department strives to improve the condition of the City's infrastructure by effectively managing the city street system, traffic signals, drainage structures, street lights, street signs, street pavement, and pavement markings. The Department is funded through five different funds: General Fund, Crime Control & Prevention District Fund, Stormwater Utility Fund, Municipal Parking Fund, and the Capital Project Services Fund. Divisional alignment and management of the organization cross funding sources based on functional efficiencies. The divisions within the Department include Business Support, Right-of-Way Management, Streets & Stormwater Operations, Stormwater Management, Regional Transportation and Innovation, Pavement Management, and Transportation Management.

The Business Support Division is responsible for managing and coordinating the Department's business-related activities including capital and operating budgets, capital project fiscal support, fleet management, human resources, information technology administration, and workplace safety.

The Capital Delivery Division is responsible for program management, engineering design, project management, surveying, quality control, and construction inspection services for infrastructure improvement projects.

General Fund

The Right-of-Way (ROW) Management Division is responsible for the following: coordination, permitting, and inspection of private utility work within the ROW; providing communications, utility coordination, project documentation, and process improvement support to project delivery within the ROW, and for performing the City Engineer function including development and maintenance of infrastructure standards, specifications, policies and practices involved in the review and approval of engineering plans in the ROW.

The Regional Transportation and Innovation Division is responsible for Transit Coordination, Railroad Coordination, Regional Coordination, Transportation Planning, and Innovation in Transportation.

The Streets Operations Division is responsible for street infrastructure and network maintenance. Street maintenance includes pavement repairs, pothole repairs, concrete restoration, and pavement preservation techniques. The Division also responds to emergencies resulting from natural disasters, like ice events or other emergencies that require road closures and/or assistance with heavy equipment and personnel.

The Pavement Management Division is responsible for both pavement management planning and delivering contract street maintenance (PayGo) projects. For the planning component, the group provides continual pavement condition assessments as part of the overall priority planning for the entire street network. The Pavement Condition Index is used for the prioritization and programming of capital improvements (reconstruction), Bond Programs, and major maintenance (resurfacing and rehabilitation) of the street network. For the contract maintenance component, the group oversees the procurement and construction of the City's minor and major street maintenance contracts such as County ILA projects, joint seal, concrete restoration, bridge maintenance, and asphalt rehabilitation projects.

The Transportation Management Division is responsible for traffic engineering services, the oversight of traffic safety programs, municipal parking, and the planning, maintenance, and operation of street lights, traffic signals, traffic signs, and roadway markings. The Division is also responsible for sidewalk and ADA projects. Safety programs include Vision Zero, Safe Routes to School, and ground transportation regulation.

FY2023 DISCUSSION

The Adopted Budget:

- Increases by \$2.99 million and seven authorized positions (APs) for Street Light services.
- Increases by \$452,474 and one AP to establish Safety and Compliance Program.
- Increases by \$150,340 and one AP for Right of Way management.
- Increases by \$123,103 and one AP to assist with maintaining asset databases.
- Increased by \$53,592 and one AP transferred from the Development Services Department to assist the TPW permitting team.
- Increases by \$12.9 million for the Pay as You Go (PAYG) portion for Capital items.
- Increases by \$810,905 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$108,123 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$61,703 for adjustments due to inflationary and growth factors as well as contractual commitments.

General Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Street Maintenance				
Manage and maintain street infrastructure. Develop and direct street maintenance programs consisting of rehabilitation and pavement preservation applications while also providing efficient customer service to internal and external customers.				
Apply 18 lane miles of asphalt overlay on an annual basis (new measure for FY 22)	20.28	15.99	18	18
Repair potholes within 48 hours 95% of the time	100%	100%	95%	95%
Stormwater Operations				
To manage and maintain stormwater infrastructure. Stormwater services encompass channel restoration, drainage inlet cleaning and inspection, vegetation management and mowing.				
Maintain or restore 7 miles of the open channel drainage system on an annual basis	7.48	8.12	7	7
Clean and inspect 6,350 drainage inlets on an annual basis	6,638	6,507	6,350	6,350
Mow 1,480 acres of vegetation in drainage easements on an annual basis	1,456	1,342	1,480	>1480
Transportation Engineering				
To plan, program and coordinate multimodal transportation system development by providing professional engineering services and safety program management.				
Retime 1/3 of the City's Signal Intersections annually to optimize traffic flow with changing in traffic patterns and volumes.	192	301	300	300
Conversion of residential street lights to LEDs within the 75% MMA.	867	443	275	275
Installation of 1,000,000 linear foot of additional pavement markings and improvement of aging markings.	N/A	1,924,901	1M	>1M
Transportation Operations				
To actively operate, plan, and maintain the system of streetlights, signs and traffic signals in a manner that provides safety and achieves mobility across all modes of travel.				
Number of instances signals go on flash due to equipment failure.	437	354	300	300
Traffic regulatory sign replacement within 4 hours of damage notification 95% of the time	97%	98%	95%	95%

General Fund

Transportation Planning

To strategically plan multimodal transportation system development by providing development plan review, SmartCity Technology and implementation of Vision Zero.

Provide resolution to citizen requests for Traffic Engineering improvements in less than 60 days.	78%	93%	95%	95%
Install 15,000 linear foot of sidewalk within the 75% Majority Minority Areas (MMAs).	13,750	15,989	15,000	15,000

Transportation Parking Management

The Parking Services Division in the Transportation and Public Works Department maintains and manages six parking garages, 20 surface lots and over 3,000 metered parking spaces citywide.

Provide resolution for all citizen requests related to parking meter operation issues within 24 hours during the operational week.	N/A	97%	85%	85%
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Stormwater Program Development

Provide strategic leadership, direction, coordination, and collaboration with Service Providers for direct implementation of Program maintenance, mitigation, warning, and development review to achieve the mission of the Stormwater Management Program "to protect people and property from harmful stormwater runoff."

Perform condition assessment (CCTV inspection/evaluation) of critical storm drain pipes to understand condition and prioritize project needs.	29.45	37.1	40	40
Perform initial site visits for non-emergencies within 72 hours 95% of the time	99%	97%	95%	95%
Perform initial site visits for emergencies within 24 hours 95% of the time	99%	99%	95%	95%
Respond to all detected flood warning system failures within 1 week.	NA	100%	100%	100%

ROW Management

Responsible for the coordination, permitting and inspection of private utility work within the City's Right-of-Way (ROW); providing support to TPW Capital delivery in the areas of communication, utility coordination, and documentation; and performing the City Engineer "function" including maintaining CFW construction standards within the ROW to protect the public and City assets.

"Utility" Permitting: Respond to 95% of workflow steps in permitting within 3 business days	99%	100%	95%	95%
Utility Coordination: 90% of Critical Projects achieve "cleared status" prior to construction start date	88%	89%	90%	90%
Public Information Request Closeout: Close 90% of PIRs within 14 days of submission	90%	92%	90%	90%

Regional Transportation Planning and Coordination

General Fund

Development of a program of multi-modal prioritized projects that are synced with policy, leverages partnerships with local, state, regional, and federal entities, and are shovel-ready for capital delivery and matched with funding opportunities.

Develop on average 100 miles of pre-engineered arterial corridor over a four-year period. (Measured: linear mileage of planned facilities)	N/A	N/A	3 at 100%	3 at 100%
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Create an easily monitored phased and prioritized 20-year Transportation Master Plan that is synced with all modes and land use policies (MTP, ATP, Transit, and Land Use) that includes a program of projects-ready to move towards capital delivery and funding. (% of plan complete)	N/A	N/A	30% Complete	30% Complete
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Railroad Program

Plan for and implement improved railroad crossings within the city; creating partnerships to improve safety and develop quiet zones for passenger and freight rail that improves the mobility of the city's overall transportation system.

Identify needs of 204 citywide railroad crossings and follow through maintenance as required. Does not include emergency repairs. (# of identified RR crossing maintenance needs met)	N/A	7	20	20
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Identify RR Crossings for noise concerns and mitigation techniques city-wide. (% of impacted areas in quiet zones) (size of buffer needed for areas impacted by RR noise issues, including vulnerable communities)	N/A	N/A	6	6
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Reduce customer complaints related to noise, pavement condition and damaged or malfunctioning equipment.	N/A	N/A	10%	10%
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Capital Delivery

To proactively manage the engineering design and construction of transportation related Capital Improvement Projects

Average Total Contract Amendment Cost as Percentage of the Full Design Agreement Cost	N/A	N/A	15%	15%
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Project Managers provide project updates on-time each month.	N/A	N/A	95%	95%
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Deliver the Bond Program projects on schedule	N/A	N/A	90%	90%
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Construction

To proactively manage the construction inspection of Capital Improvement Projects. As well as, survey and material testing for many City departments.

Keep 3rd party inspection outsource below 25%	N/A	N/A	25%	25%
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Improve service levels by 40% utilizing drone technology saving time and money for survey requests	N/A	N/A	40%	40%
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General Fund

Pavement Management

To manage and maintain street infrastructure. Develop and direct street maintenance programs consisting of rehabilitation and pavement preservation applications while also providing efficient customer service to internal and external customers.

Maintain the overall PCI score of 70% or better	79%	80%	74%	74%
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Fiscal Management

To ensure all business and administrative functions in the department are compliant to the City's Administrative Regulation as well federal state and local regulations.

Pay 95% of all invoices within 30 days	N/A	N/A	95%	95%
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Ensure 95% of all purchases are compliant and prevent "after the fact" purchases.	N/A	N/A	95%	95%
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Manage Inactive and Overdrawn projects to no more than 5% of our active project population.	N/A	N/A	95%	95%
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GIS/Asset Management

To provide support for Transportation & Public Works by creating, tracking, analyzing and mapping infrastructure assets and non-infrastructure related spatial data; providing tools to capture, report and analyze work; and develop, facilitate and improve processes related to assets and technology.

Complete M&C maps within 5 business days of request.	N/A	N/A	95%	95%
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Complete Mailing Lists within 5 days of request.	N/A	N/A	95%	95%
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Complete data requests within 10 business days of request.	N/A	N/A	95%	95%
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Safety & Occupational Health

To ensure that a strong safety program and initiatives are established and maintained to build a strong safety culture throughout the organization.

Properly document and track Incident Rates	N/A	N/A	90%	90%
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Provide 10 safety trainings and ensure they are delivered to 85% of the targeted staff	N/A	N/A	85%	85%
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Track training in the VAIRKKO database	N/A	N/A	90%	90%
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Debt Service Funds



Debt Service Funds

Debt Service Fund Statement

FUND SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	11,527,549	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	365,774,831	132,440,031	431,640,056	136,437,929	3,997,898	3.02%
Total Revenues	494,535,275	256,587,042	555,787,067	278,396,435	21,809,393	8.50%
Use of Fund Balance	-	1,771,999	11,343,058	-	(1,771,999)	-100.00%
Capital Accts	5,587,111	-	-	-	-	-
Debt Service Accts	492,371,471	254,611,148	564,067,144	275,411,715	20,800,567	8.17%
Transfer Out	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Total Expenses	497,958,583	257,586,798	567,042,794	275,411,715	17,824,917	6.92%
Contribution to Fund Balance	-	772,243	87,331	2,984,720	2,212,477	286.50%
Revenues Over(Under) Expenses	\$ (3,423,307)	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

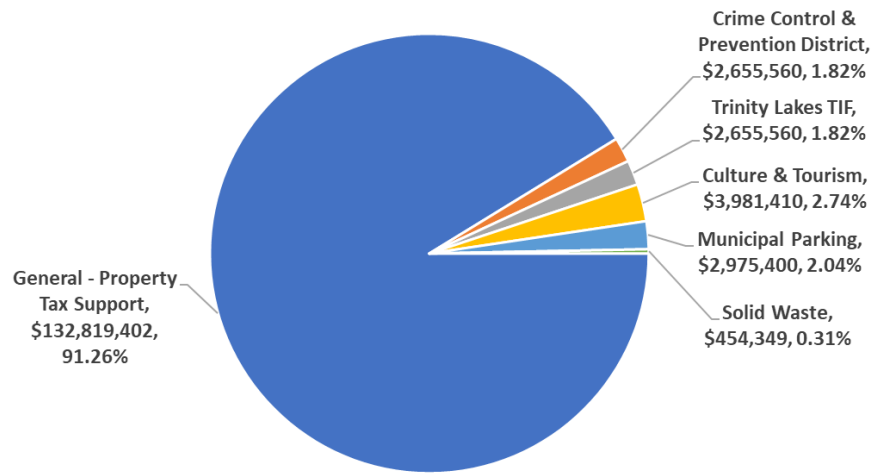
Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and a Water Debt Service Fund. The total FY2023 debt service requirements, for all funds' outstanding debt are \$275,411,715 (does not include capital leases, energy conservation loans, or handling charges).

TOTAL GENERAL OBLIGATION DEBT

Of the total debt amount projected for the upcoming fiscal year (FY2023), \$144,211,071 is for general obligation bonds, certificates of obligation, loans, and tax notes.

Debt Service Funds

Total General Obligation Debt



Ad Valorem Tax Supported Debt

Current property tax collections cover most of the general debt service assisted by delinquent property tax collections. Other revenues include a transfer to the General Debt Service Fund from the Crime Control and Prevention District (CCPD) for CCPD-eligible activities, a transfer from the Trinity Lakes TIF, and interest earnings. Projected revenues for debt service are as follows:

Current Property Tax	\$	137,457,690
Other Revenue	\$	8,481,326
	\$	<u>145,939,016</u>

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (20.14%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2023 the city's combined adopted property tax rate is \$0.7125 per \$100 of assessed valuation with a 98.50% collection rate. This represents a \$0.02 decrease from the prior year's property tax rate. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$137 million which, along with other revenues, will allow the repayment of all current general debt obligations.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax-supported debt. This amount is calculated at the time the bonds are sold and based on a 98.50% collection rate. Self-supporting debt does not count against the \$1.50.

The city's credit ratings are complimentary of strong financial performance, maintaining reserves, and strong financial governance. The city's credit strengths are somewhat offset by the city's unfunded pension liability and fixed cost burden. Moody's Investors Services (Moody's), S&P Global Rating Services (S&P), Fitch Rating Services (Fitch), and Kroll Bond Rating Agency (Kroll) have all assigned ratings to the City of Fort Worth's outstanding debt. The city's general obligation debt is rated 'Aa3' by Moody's, 'AA' by both S&P and Fitch, and 'AA+' by Kroll. The city's water and sewer system revenue bonds are rated 'Aa1' by Moody's, 'AA+' by S&P, and 'AA' by Fitch. The city's drainage utility system revenue bonds are rated 'AA+' by both S&P and Fitch. The city's special tax revenue bonds are not rated by S&P or Kroll, and are rated 'A1' and 'AA' by Moody's and Fitch, respectively.

Debt Service Fund

General Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	6,404,552	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	106,502,752	4,042,431	212,992,456	3,980,510	(61,921)	-1.53%
Revenue	\$ 230,140,199	\$ 128,189,442	\$ 337,439,467	\$ 145,939,016	\$17,749,574	13.85%
Debt Service Accts	231,651,876	125,213,792	334,463,817	145,939,016	20,725,224	16.55%
Transfer Out & Other	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Expenses	\$ 231,651,876	\$ 128,189,442	\$ 337,439,467	\$ 145,939,016	\$17,749,574	13.85%

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for capital necessities including equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source.

Tax-supported debt is shown in the following chart. Not included in the chart in chart is \$100k in handling charges.

FY 2023	Principal	Interest	Total Debt Service
	105,070,000.00	31,820,298.00	136,890,298.00
2012 Combination Tax	4,105,000.00	1,379,125.00	5,484,125.00
2013 General Purpose Ref	565,000.00	245,775.00	810,775.00
2013A Combination Tax	2,480,000.00	62,000.00	2,542,000.00
2013C Combination Tax	920,000.00	432,831.00	1,352,831.00
2014 General Purpose Ref	3,940,000.00	43,340.00	3,983,340.00
2015 General Purpose Ref	380,000.00	21,553.00	401,553.00
2015A General Purpose Ref	10,030,000.00	2,693,488.00	12,723,488.00
2016 General Purpose Ref	8,135,000.00	3,625,075.00	11,760,075.00
2016 Tax Notes	1,440,000.00	10,368.00	1,450,368.00
2017 Tax Notes	2,660,000.00	79,687.00	2,739,687.00
2018 General Purpose	2,250,000.00	1,376,645.00	3,626,645.00
2018 Tax Notes	1,885,000.00	250,375.00	2,135,375.00
2019 General Purpose	4,515,000.00	2,940,600.00	7,455,600.00
2019 Tax Notes	1,220,000.00	233,750.00	1,453,750.00
2020 General Purpose Ref & Imp	7,720,000.00	3,454,650.00	11,174,650.00
2020 Tax Notes	3,430,000.00	801,150.00	4,231,150.00
2021 Combination Tax	800,000.00	524,950.00	1,324,950.00
2021 Gen Purpose Ref (Taxable)	950,000.00	309,475.00	1,259,475.00
2021 General Purpose Ref & Imp	9,965,000.00	3,943,475.00	13,908,475.00
2021C Tax Notes	1,895,000.00	598,375.00	2,493,375.00
2022 Tax Notes	9,785,000.00	1,164,160.00	10,949,160.00
2022 General Purpose Ref & Imp	26,000,000.00	6,775,851.00	32,775,851.00
2022 Gen Purpose Ref (Taxable)	-	853,600.00	853,600.00

Debt Service Fund

Culture and Tourism Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	366,390	-	-	-	-	0.00%
Transfer In	9,784,203	4,988,858	4,988,858	3,891,026	(1,097,832)	-22.01%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 10,150,592	\$ 4,988,858	\$ 4,988,858	\$ 3,891,026	\$(1,097,832)	-22.01%
Debt Service Accts	13,847,852	4,988,858	4,988,858	3,891,026	(1,097,832)	-22.01%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ 13,847,852	\$ 4,988,858	\$ 4,988,858	\$ 3,891,026	\$(1,097,832)	-22.01%

FUND PURPOSE AND GOALS

The Culture & Tourism debt service fund is used to finance upgrades, updates, and construction projects to city-owned facilities that would add to the tourist attractions in the City of Fort Worth. Examples include the Convention Center and the Will Rogers Memorial Coliseum.

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2023.

FY 2023	Principal	Interest	Total Debt Service
	2,920,000.00	971,026.00	3,891,026.00
2013B Combination Tax	510,000.00	9,945.00	519,945.00
2015A General Purpose Ref	820,000.00	156,750.00	976,750.00
2020 General Purpose Ref & Imp	1,455,000.00	710,600.00	2,165,600.00
2021 Gen Purpose Ref (Taxable)	135,000.00	93,731.00	228,731.00

Debt Service Fund

Venue Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	71,513	-	-	-	-	0.00%
Transfer In	12,955,825	15,013,829	15,013,829	15,023,254	9,425	0.06%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 13,027,338	\$ 15,013,829	\$ 15,013,829	\$ 15,023,254	\$ 9,425	0.06%
Debt Service Accts	14,924,498	14,926,498	14,926,498	14,930,243	3,745	0.03%
Transfer Out & Other	-	87,331	87,331	93,011	5,680	6.50%
Expenses	\$ 14,924,498	\$ 15,013,829	\$ 15,013,829	\$ 15,023,254	\$ 9,425	0.06%

FUND PURPOSE AND GOALS

The Venue Debt Service Fund is used to provide funds for Dickies Arena and associated facilities that would add to the tourist attractions in the City of Fort Worth, by servicing the city's portion of debt associated with these facilities.

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2023. Handling charges are included separately from principal and interest depicted in the chart.

FY 2023	Principal	Interest	Total Debt Service
	5,660,000.00	9,268,643.00	14,928,643.00
2017A Special Tax Rev	2,310,000.00	4,023,156.00	6,333,156.00
2017B Special Tax Rev	3,350,000.00	5,245,487.00	8,595,487.00

Debt Service Fund

Municipal Parking Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	17,689	-	-	-	-	0.00%
Transfer In	2,976,525	2,976,525	2,976,525	2,975,400	(1,125)	-0.04%
Revenue	\$ 2,994,214	\$ 2,976,525	\$ 2,976,525	\$ 2,975,400	\$ (1,125)	-0.04%
Debt Service Accts	2,976,525	2,976,525	2,976,525	2,975,400	(1,125)	-0.04%
Expenses	\$ 2,976,525	\$ 2,976,525	\$ 2,976,525	\$ 2,975,400	\$ (1,125)	-0.04%

FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. In FY2022, parking revenues were not sufficient to cover the debt, therefore general debt service supported coverage of the obligation. This was executed by a transfer in of funds from the General Debt Service Fund. In FY2023, parking revenues are expected to be adequate to cover debt obligations.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2023.

FY 2023	Principal	Interest	Total Debt Service
	1,850,000.00	1,125,400.00	2,975,400.00
2016 General Purpose Ref	1,850,000.00	1,125,400.00	2,975,400.00

Debt Service Fund

Rock Creek PID Debt Service

FUND SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ (1,889,432)	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

FUND PURPOSE AND GOALS

Rock Creek Ranch PID continues with development on 1,755-acres located in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed-use and residential, as well as a new 80-acre campus for Tarleton State University. The campus opened in August 2019 and is expected to have 2,500 students. The Rock Creek PID Debt Service Fund was created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures.

During FY2021, it was determined that the Rock Creek PID Debt Service Fund should be classified and accounted for as a fiduciary fund in adherence with GASB. FY2021 debt activity and balances were transitioned to a fiduciary fund mid-year. All future actions will occur in the Rock Creek Debt Trust Fund and can be found in the Fiduciary Fund section of this document.

Debt Service Fund

Solid Waste Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	78,119	-	-	-	-	0.00%
Transfer In	484,620	469,426	469,426	454,349	(15,077)	-3.21%
Revenue	\$ 562,739	\$ 469,426	\$ 469,426	\$ 454,349	\$ (15,077)	-3.21%
Debt Service Accts	484,620	469,426	469,426	454,349	(15,077)	-3.21%
Expenses	\$ 484,620	\$ 469,426	\$ 469,426	\$ 454,349	\$ (15,077)	-3.21%

FUND PURPOSE AND GOALS

The Solid Waste Debt Service Fund is used to pay for street repairs, as well as repairs and upgrades to the city's Eastside Landfill.

The following chart provides the principal and interest by series for each bond issuance that has a payment due in FY2023.

FY 2023	Principal	Interest	Total Debt Service
	430,000.00	24,349.00	454,349.00
2015 General Purpose Ref	430,000.00	24,349.00	454,349.00

Debt Service Fund

Stormwater Debt Service

FUND SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	717,748	-	-	-	-	0.00%
Transfer In	67,604,286	7,727,896	7,727,896	9,640,778	1,912,882	19.84%
Use of Fund Balance	-	1,771,999	1,771,999	-	(1,771,999)	0.00%
Revenue	\$ 68,322,034	\$ 9,499,895	\$ 9,499,895	\$ 9,640,778	\$ 140,883	1.48%
Debt Service Accts	65,924,080	9,499,895	9,499,895	9,503,370	3,475	0.04%
Transfer Out & Other	-	-	-	137,408	137,408	0.00%
Expenses	\$ 65,924,080	\$ 9,499,895	\$ 9,499,895	\$ 9,640,778	\$ 140,883	1.48%

FUND PURPOSE AND GOALS

The Stormwater Debt Service Fund is used to fund projects which update, upgrade, or improve the city's current storm water system. It also includes long-range development planning of the system.

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2023. Handling charges are included separately from principal and interest depicted in the chart.

FY 2023	Principal	Interest	Total Debt Service
	5,245,000.00	4,255,970.00	9,500,970.00
2016 Drainage Rev	995,000.00	438,275.00	1,433,275.00
2019 Drainage Rev Ref	1,495,000.00	993,032.00	2,488,032.00
2020 Drainage Rev Ref	2,755,000.00	2,824,663.00	5,579,663.00

Debt Service Fund

Water Prior Lien Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	3,784,013	-	-	-	-	0.00%
Transfer In	167,356,053	97,221,066	187,471,066	100,472,612	3,251,546	3.34%
Use of Fund Balance	-	-	9,271,059	-	-	0.00%
Revenue	\$ 171,140,066	\$ 97,221,066	\$ 196,742,125	\$ 100,472,612	\$ 3,251,546	3.34%
Debt Service Accts	162,562,021	96,536,154	196,742,125	97,718,311	1,182,157	1.22%
Transfer Out & Other	-	684,912	-	2,754,301	2,069,389	302.14%
Expenses	\$ 162,562,021	\$ 97,221,066	\$ 196,742,125	\$ 100,472,612	\$ 3,251,546	3.34%

FUND PURPOSE AND GOALS

Water & Sewer Prior Lien Debt Service Fund uses revenue debt to fund projects which update, upgrade, or improve the city's current water and sewer system. It also includes long-range development and planning of the systems.

The city's Water & Sewer Enterprise System has outstanding debt service obligations for previously issued water-related debt. Issues include water & sewer revenue bonds and loans from the Texas Water Development Board's State Revolving Loan Fund. The Water & Sewer Operating Fund collects fees for its services to support ongoing operations and its outstanding debt service obligations.

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2023. An additional minimal amount is included in debt service accounts that do not show below. This is due to bond covenant requirements in addition to budgetary needs.

FY 2023	Principal	Interest	Total Debt Service
	61,510,000.00	36,990,551.00	98,500,551.00
2009 W&SS Revenue Bonds	815,000.00	-	815,000.00
2014 W&SS Ref and Imp	5,945,000.00	4,510,925.00	10,455,925.00
2015 W&SS Rev	1,865,000.00	422,714.00	2,287,714.00
2015A W&S Ref and Imp	11,440,000.00	3,735,544.00	15,175,544.00
2015B W&SS Rev	865,000.00	122,506.00	987,506.00
2016 W&SS Ref and Imp	4,655,000.00	2,100,025.00	6,755,025.00
2017 W&SS Rev	475,000.00	185,546.00	660,546.00
2017A W&SS Rev Ref Imp	1,855,000.00	3,544,900.00	5,399,900.00
2017B W&SS Rev	4,095,000.00	634,905.00	4,729,905.00
2018 W&SS Rev	940,000.00	1,799,244.00	2,739,244.00
2019 W&SS Rev	1,750,000.00	3,370,994.00	5,120,994.00
2020 W&SS Rev	3,115,000.00	111,562.00	3,226,562.00
2020A W&SS Rev Ref Imp	10,755,000.00	5,235,400.00	15,990,400.00
2021 W&SS Rev Ref Imp	11,535,000.00	4,078,056.00	15,613,056.00
2021 W&SS Rev Ref Imp	1,405,000.00	7,138,230.00	8,543,230.00

Debt Service Fund

Water Sub Lien Debt Service

FUND SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	12,560	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Revenue	\$ 12,560	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

FUND PURPOSE AND GOALS

In addition to the outstanding general obligation debt, the Water & Sewer Prior Lien Debt Service Fund includes state revolving loan debt used to fund projects which update, upgrade, or improve the city's current water & sewer system. It also includes long-range development and planning of the systems. This debt works in conjunction with the city's other water & sewer debt in that issues are subordinate liens to the primary water & sewer system debt.

All debt obligations were relieved in FY2020 and no outstanding obligations remain for FY2021 and beyond.



Special Revenue Funds



Special Revenue Fund

Alliance Maintenance Facility

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	412,000	437,066	437,066	378,700	(58,366)	-13.35%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,714,608	1,700,668	1,700,668	2,112,317	411,649	24.21%
Special Assesments	-	-	-	-	-	0.00%
Other	3,704,310	2,485,896	2,485,896	1,932,071	(553,825)	-22.28%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	486,386	486,386	3,005,765	2,519,379	517.98%
Revenue	\$ 5,830,918	\$ 5,110,016	\$ 5,110,016	\$ 7,428,853	\$ 2,318,837	45.38%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	5,325,087	5,110,016	5,110,016	6,148,853	1,038,837	20.33%
Capital Accts	1,676,452	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	1,280,000	1,280,000	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 7,001,539	\$ 5,110,016	\$ 5,110,016	\$ 7,428,853	\$ 2,318,837	45.38%

FUND PURPOSE AND GOALS

In February 2015, the Alliance Airport Authority, Inc. transferred ownership of the Alliance Fort Worth Maintenance Base (Facility) to the City of Fort Worth as approved by the City Council (M&C L- 15748).

As part of the transfer of ownership of the Facility, the parties agreed that all contracts and agreements relating to the operations, maintenance, property management, and leases of the Facility would be assigned to the City of Fort Worth. This assignment includes the property management agreement (City Secretary Contract No. 46423) with AFWM Services, LLC, which will be administered under the direction of the Property Management Department.

The property management agreement requires AFWM Services, LLC, to provide the City of Fort Worth an operating budget for the management of the Facility for each Fiscal Year. The budget is used as a guide for the actual operational costs on an annual basis.

The objective and goal each year is to continue to identify, negotiate and execute long term leases to increase lease revenues and utility reimbursements to the City to operate the Facility and; with new leases, increase tenant

Special Revenue Fund

contributions to the Capital Reserve fund for the Central Utility Plant (CUP) to fund capital improvements as needed to the CUP resulting in the reduction of operational expenses.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$1,280,000 for transfers out to capital, including \$500,000 to replace a chilled water pump, and \$780,000 for various capital projects at the fuel farm.
- Increases by \$581,047 for contractual services associated with staffing increases, including higher chiller and boiler maintenance and electrical costs.
- Increases by \$457,790 for electricity and other utility costs.

Special Revenue Fund

Botanic Gardens

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	1,245,962	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	484,996	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	89,561	-	-	-	-	0.00%
Transfer In	3,598,531	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 5,419,050	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,420,675	-	-	-	-	0.00%
Gen Operating & Maintenance	1,999,137	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	261,434	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,681,246	\$ -	\$ -	\$ -	\$ -	0.00%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Botanic Garden	-	-	-	-	-	-
Total	-	-	-	-	-	-

FUND PURPOSE AND GOALS

The Fort Worth Botanic Garden (FWBG), founded in 1934, is the oldest botanic garden in Texas and encompasses 110 acres in Fort Worth’s renowned cultural district. The FWBG includes 22 gardens, a tropical conservatory, important reserves of native plants and trees, and specialty collections (which include a nationally recognized begonia collection). Education and cultural programs, various exhibits, festivals, and activities are also important offerings.

Special Revenue Fund

On May 19, 2020, the City Council authorized a management services agreement (M&C 20-0347) with the Botanical Research Institute of Texas, Inc. (BRIT). The agreement is effective October 1, 2020, with all operations for the Garden transitioning from the City of Fort Worth to management by BRIT.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Under the new management agreement, all revenues, expenses, and budgetary responsibilities were transitioned to BRIT effective October 1, 2020. A new center in the PARD General Fund was established to administer the management fee due to BRIT and track annual operating obligations for insurance, utility maintenance, and personnel costs.

Special Revenue Fund

Community Tree Planting FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	6,391	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	2,228	-	-	-	-	0.00%
Transfer In	-	-	-	588,910	588,910	0.00%
Use of Fund Balance	-	495,282	495,282	4,162	(491,120)	-99.16%
Revenue	\$ 8,619	\$ 495,282	\$ 495,282	\$ 593,072	\$ 97,790	19.74%
Salaries & Benefits	260,138	322,154	322,154	320,978	(1,176)	-0.37%
Gen Operating & Maintenance	98,727	158,128	158,128	137,904	(20,224)	-12.79%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	57,000	15,000	15,000	134,190	119,190	794.60%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 415,864	\$ 495,282	\$ 495,282	\$ 593,072	\$ 97,790	19.74%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	-	4.40	-	4.40	-	-
Total	-	4.40	-	4.40	-	-

FUND PURPOSE AND GOALS

The Community Tree Planting Program (Program), under the direction of the Planning and Resource Management Division of the Park & Recreation Department (PARD), provides a variety of trees on public property that are of exceptional quality, drought-resistant, well adapted to the urban environment, and of superior health and form. Trees are grown and transplanted from the city's tree farm to city facilities, parks, golf courses, parkways, medians, and capital improvement projects. Trees are also provided to residents to be planted on city rights-of-way.

Benefits of the Program include the beautification of the city, improved air quality, reduction of stormwater runoff, and a reduction in energy consumption.

Special Revenue Fund

The Program also provides education and training for the Citizen Forester Program and trains volunteers for tree planting, data collection, and ongoing care and maintenance of the city's tree farm.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 Adopted Budget includes funding for equipment replacement and facility repair and maintenance needs. There are five positions in the General Fund that are partially funded by the Community Tree Planting Fund, which amount to 4.40 FTE.

In the past, the Program was funded by PARD's Fund Balance and by annual disbursements from the PARD's Gas Endowment Fund. For the FY2023 Adopted Budget, the Program is funded by annual disbursements from the PARD's Gas Endowment Fund.

The Adopted Budget:

- Increases by \$119,190 for Capital Interfund Transfer Out for vehicle and equipment replacement purchases.
- Decreases by \$39,070 for Facility Repair & Maintenance.
- Increases by \$13,951 for Agriculture & Botanical Supplies.

Special Revenue Fund

Crime Control and Prevention District FUND SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	6,682,742	6,437,053	6,437,053	6,241,193	(195,860)	-3.04%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	262,854	105,664	105,664	105,664	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	24,580	211,103	211,103	211,103	-	0.00%
Transfer In	2,253,065	187,501	187,501	187,501	-	0.00%
Use of Fund Balance	-	-	32,387,664	8,883,077	8,883,077	0.00%
Revenue	\$ 99,001,757	\$ 94,935,970	\$127,323,634	\$117,702,331	\$22,766,361	23.98%
Salaries & Benefits	44,517,074	51,586,018	51,586,018	58,464,087	6,878,069	13.33%
Gen Operating & Maintenance	17,093,786	25,891,633	23,600,919	28,621,551	2,729,918	10.54%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	17,164,456	17,458,319	52,136,697	30,616,693	13,158,374	75.37%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 78,775,315	\$ 94,935,970	\$127,323,634	\$117,702,331	\$22,766,361	23.98%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	-	-
Police	342.00	329.98	365.00	352.98	23.00	23.00
Park and Recreation	8.00	8.00	10.00	10.00	2.00	2.00
Transportation & Public Works	-	-	2.00	2.00	2.00	2.00
Total	358.00	345.98	385.00	372.98	27.00	27.00

FUND PURPOSE AND GOALS

In the late 1980s, Fort Worth experienced double-digit increases in crime and had one of the highest crime rates in the United States. In 1995, the citizens of Fort Worth voted to establish a Crime Control & Prevention District (CCPD; the District), supported by a half-cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and again in 2020 for a ten-year period.

Special Revenue Fund

Revenue from the ½ cent sales tax provides the necessary resources to effectively implement crime reduction strategies pertaining to the following funding categories: enhanced enforcement; neighborhood crime prevention; partners with a shared mission; recruitment and training; equipment, technology, and infrastructure. These strategies include deploying officers to respond to emerging crime trends, supporting citizen participation and crime prevention programs, replacing vehicles and equipment critical to crime control, increasing security at schools, and providing an adequate number of officers throughout Fort Worth's neighborhoods.

The Fund is administered by the Fort Worth Police Department, and is managed by a nine-member board of directors that establishes the annual budget and policies, oversees expenditures, and evaluates programs funded by the District. Each year, the board adopts a budget that is then submitted to the city council. The council approves or rejects the budget as submitted by the CCPD board.

The CCPD maintains a comprehensive set of financial management policy statements that are administered by city staff on behalf of the Crime Control & Prevention District. These policies aim to ensure that financial resources are available to meet the present and future needs through effective program planning for CCPD revenue.

CCPD Goals:

- Manage the budget based on funding priorities.
- Continue to provide opportunities for citizens to learn about CCPD.
- Support efforts to reduce violent crime and gang-related activities through enhanced enforcement activities and crime prevention programs.
- Support efforts to increase the safety of residents and decrease crime throughout Fort Worth neighborhoods.
- Support efforts to increase the safety of youth and reduce juvenile crime through crime prevention and intervention programs.
- Support efforts to enhance crime-fighting and prevention tools and efforts through diverse recruitment training and retention of high-quality officers; technology and equipment; and capital improvements.

Special Revenue Fund

CCPD – Neighborhood Services

DEPARTMENT SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	541,690	792,257	792,257	822,033	29,776	3.76%
Gen Operating & Maintenance	61,201	81,312	81,312	92,775	11,463	14.10%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 602,891	\$ 873,569	\$ 873,569	\$ 914,808	\$ 41,239	4.72%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	8.00	8.00	8.00	8.00	-	-

DEPARTMENT PURPOSE AND GOALS

The Crime Control & Prevention District (CCPD) Fund is a Special Revenue Fund supported by a voter approved ½ cent sales tax. Approved in 1995 the District has been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods; and again in 2020 for a ten-year period.

The Neighborhood Services Department (NSD) is a participant of the CCPD fund, and partially manages the FW@6 Late Night Initiative. The FW@6 Late Night initiative is offered at the Worth Heights Community Center, Martin Luther King Community Center, Northside Community Center and Southside Community Center. The program creates a safe haven for “at-risk” youth living in high-crime areas of the city. The program’s goal is to decrease youth participation in crime and gangs through enrichment and recreational activities designed to reduce crime, stimulate self-determination and increase community pride.

MAJOR ACCOMPLISHMENTS

The community centers hosted a number of job fairs to allow youth and young adults the opportunity to encourage educational attainment, and obtain leadership and decision making skills that lead to employability. In addition, this year youth were introduced to new classes such as archery, karate, ballet and civic engagement activities. Traditionally, the program focused on youth and young adults starting at age 14, however with children becoming adversely influenced at an earlier age, the program now focuses on youth ages 10 - 17.

Community centers were challenged this year to create additional opportunities for youth engagement, those included enrollment in mentorship programs and volunteer services. Vendors such as US Tennis Association,

Special Revenue Fund

Mentoring & Performing Arts and Community Frontline were brought on as partners to provide community service opportunities or introduce new activities to youth attending community centers.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$29,776 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions; and
- Increases by \$11,525 due to ITS allocations.

Special Revenue Fund

CCPD – Park and Recreation DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	724,869	891,357	891,357	1,161,539	270,182	30.31%
Gen Operating & Maintenance	265,315	237,493	237,493	231,418	(6,075)	-2.56%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	163,500	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,153,684	\$ 1,128,850	\$ 1,128,850	\$ 1,392,957	\$ 264,107	23.40%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	10.00	10.00	2.00	2.00
Total	8.00	8.00	10.00	10.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The Crime Control & Prevention District (CCPD) Fund is a Special Revenue Fund supported by a voter-approved ½ cent sales tax. Approved in 1995 the District has been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and most recently in 2020 for a 10-year period.

The Park & Recreation Department is a participant of the CCPD Fund and manages three CCPD-funded initiatives: Parks Community Policing, Graffiti Abatement Program, and the FW@6 Late Night Program.

The Parks Community Policing initiative provides a safe environment for the public and staff by having an officer present at specific sites and events. In addition, private security is provided at the Diamond Hill Community Center.

Special Revenue Fund

The Graffiti Abatement initiative aids in the removal of graffiti from tagged or vandalized properties.

The FW@6 Late Night initiative is offered at the Sycamore Community Center. The program creates a safe haven for “at-risk” youth living in high-crime areas of the city. The program’s goal is to decrease youth participation in crime and gangs through enrichment and recreational activities designed to reduce crime, stimulate self-determination and increase community pride.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Due to the closure of Forest Park Pool at the end of the 2022 pool season, the need for off-duty police security is expected to be minimal through FY2023. The pool is expected to reopen in FY2024, along with a new pool in the Stop Six neighborhood in FY2026.

The cost of graffiti removal products is expected to increase in the upcoming year. Paint costs have risen by 30% and paint products are hard to supply. Some paint removal products have also increased as much as 112% and will most likely continue to rise in cost. Due to an increase in graffiti over the last 13 months and having to find quality products to abate graffiti, operating supplies expenditures have increased, which may require additional budget adjustments in future years.

The Adopted Budget:

- Increases by \$207,789 and 2 positions to assist with services at FW@6 Site and Chisholm Trail Community Center.
- Increases by \$31,576 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$7,545 in salary and benefits for 2% pay band adjustment.

Special Revenue Fund

CCPD – Police

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	6,682,742	6,437,053	6,437,053	6,241,193	(195,860)	-3.04%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	262,854	105,664	105,664	105,664	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	24,580	211,103	211,103	211,103	-	0.00%
Transfer In	2,253,065	187,501	187,501	187,501	-	0.00%
Use of Fund Balance	-	-	32,387,664	8,883,077	8,883,077	0.00%
Revenue	\$ 99,001,757	\$ 94,935,970	\$127,323,634	\$117,702,331	\$22,766,361	23.98%
Salaries & Benefits	43,250,516	49,902,404	49,902,404	56,256,240	6,353,836	12.73%
Gen Operating & Maintenance	16,767,269	25,572,828	23,282,114	25,635,021	62,193	0.24%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	17,000,956	17,458,319	52,136,697	29,829,160	12,370,841	70.86%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 77,018,741	\$ 92,933,551	\$125,321,215	\$111,720,421	\$18,786,870	20.22%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	342.00	329.98	365.00	352.98	23.00	23.00
Total	342.00	329.98	365.00	352.98	23.00	23.00

DEPARTMENT PURPOSE AND GOALS

The Police Department, under the direction of the Chief of Police, develops and implements programs to deter crime and to protect life and property in Fort Worth. Specific departmental responsibilities are:

- Reduction of violent crime and gang-related activities through enhanced enforcement activities and crime prevention programs.
- Increased safety of residents and decreased crime throughout Fort Worth neighborhoods.
- Increased safety of youth and reduced juvenile crime through crime prevention and intervention programs.
- Enhancement of crime-fighting and prevention tools and efforts through diverse recruitment, training, retention of high-quality officers, technology, equipment, and capital improvements.

Special Revenue Fund

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Support, and Finance/Personnel. Each bureau includes commands, with divisions, sections, and units under each command. The FWPD's use of the CCPD Fund is organized among five initiatives:

- Enhanced Response
- Neighborhood Crime Prevention
- Partners with a Shared Mission
- Recruitment and Training
- Equipment, Technology, and Infrastructure

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$6,000,000 in Capital funding for the purchase of a generator for the Bob Bolen facility.
- Increases by \$3,955,556 for two (2) recruit classes and 1 Lateral Entry Officer class.
- Increases by \$2,706,372 in salary and benefits for approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$2,450,000 in capital funding for vehicles and equipment purchases
- Increases by \$1,562,111 and nine (9) sworn positions for the HOPE and CIT units.
- Increases by \$868,721 to fund twelve (12) "overage" civilian positions in the Communications Division for advanced recruitment and training.
- Increases by \$251,050 and two (2) civilian positions for the Citizen Response Unit.
- Increases by \$231,612 and one (1) civilian Communication/Public Engagement Director position to assist with communications.
- Increases by \$201,312 and three (3) civilian positions for the Finance and Personnel Bureau; of which 1 position is transferred from the General Fund of the Police Department to the Crime Control and Prevention District Fund;
- Increases by \$136,234 and one (1) sworn position transferred from the General Fund to the CCPD fund as a result of moving sworn positions from the School Resource Officer Unit to the Neighborhood Patrol Officer Unit.
- Increases by \$88,847 and one (1) civilian position to provide victim assistance support.
- Increases by five (5) sworn positions for the School Resource Officer program for Keller ISD.

Special Revenue Fund

CCPD – Transportation and Public Works DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	-	-	-	224,275	224,275	0.00%
Gen Operating & Maintenance	-	-	-	2,662,337	2,662,337	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	787,533	787,533	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 3,674,145	\$ 3,674,145	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	-	-	2.00	2.00	2.00	2.00
Total	-	-	2.00	2.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The School Crossing Guard Program is administered by the Transportation Management Division and provides school crossing guard services at elementary schools in 12 districts in the City of Fort Worth.

Section 343.014 of the Texas Local Government Code requires municipalities participate in identifying the need and providing for crossing guards in order to facilitate the safe crossing of streets. FWPD partners with the Transportation and Public Works Department to ensure children can clearly and safely navigate elementary school zones as they are going-to or leaving school by providing crossing guards where they are needed.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 Adopted budget includes funding for (1) the management and expansion of the School Crossing Guard Program, which was previously funded in the General Fund of the Police Department, (2) the addition of two positions in the Transportation and Public Works Department, and (3) capital funding for the purchase of vehicles and school zone infrastructure needs.

FY2023 includes a phased expansion plan to address safety needs in middle school zones.

The Adopted Budget:

- Increases by \$224,275 and 2 civilian positions for administration of the School Crossing Guard program;
- Increases by \$2,662,338 for contracts with 137 elementary and 46 middle schools for crossing guards; and
- Increases by \$787,533 for vehicle/equipment and school zone infrastructure needs.

Special Revenue Fund

Culture and Tourism

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	18,577,172	20,526,113	20,526,113	27,863,939	7,337,826	35.75%
License & Permits	9,300	5,500	5,500	6,000	500	9.09%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,272,921	4,833,487	4,833,487	5,043,250	209,763	4.34%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	7,315,455	9,161,429	9,161,429	8,383,961	(777,468)	-8.49%
Special Assesments	-	-	-	-	-	0.00%
Other	1,711,955	1,859,903	1,859,903	2,142,111	282,208	15.17%
Transfer In	1,832,268	3,691,893	3,781,893	2,927,456	(764,437)	-20.71%
Use of Fund Balance	-	-	404,294	-	-	0.00%
Revenue	\$ 33,719,072	\$ 40,078,325	\$ 40,572,619	\$ 46,366,717	\$ 6,288,392	15.69%
Salaries & Benefits	8,595,688	11,187,048	11,187,048	12,158,327	971,279	8.68%
Gen Operating & Maintenance	20,036,193	25,903,192	25,993,192	30,273,172	4,369,980	16.87%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	1,859,233	2,988,085	3,392,379	3,935,218	947,133	31.70%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 30,491,114	\$ 40,078,325	\$ 40,572,619	\$ 46,366,717	\$ 6,288,392	15.69%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	135.00	135.00	138.00	138.00	3.00	3.00
Total	135.00	135.00	138.00	138.00	3.00	3.00

FUND PURPOSE AND GOALS

The Culture & Tourism Fund is a special revenue fund of the City of Fort Worth established in 1989 to provide funding to enhance tourism and promote, develop, and maintain cultural activities in Fort Worth.

The Culture & Tourism Fund is supported by two primary revenue sources: the Hotel/Motel Occupancy Tax, and the revenues generated by the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC).

Funding is allocated in the Culture & Tourism Fund for the Public Events Department's operations as well as the debt service for the Fort Worth Convention Center, Will Rogers Memorial Center, and insurance premiums on Dickies Arena.

Special Revenue Fund

The fund also provides for the operations of Visit Fort Worth (VFW), formerly known as the Convention & Visitor's Bureau (CVB), and the Fort Worth Herd.

In FY2010, the Public Events Department (PED) moved from the General Fund to the Culture & Tourism Fund. This was completed to align the department's revenues and expenditures, particularly with regard to the relational impact PED's activities have on the Hotel Occupancy Tax.

The Hotel Occupancy Tax captures revenues collected from hotels, motels, bed & breakfasts, inns, short-term rentals, as well as condominiums, apartments, and houses rented for less than 30 consecutive days. The current hotel occupancy tax rate of 15% levied on every room night charge is split 7% for the City, 6% for the State, and the remaining 2% is primarily for capital improvements and to meet existing debt service obligations for the Fort Worth Convention Center, Will Rogers Memorial Center, and if necessary Dickies Arena.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Culture and Tourism Fund is a Special Revenue Fund that requires revenues and expenses to balance. When comparing FY2023 to the FY2022 budget, the major contributor to the 13% increase in the expenditure budget is associated with the increased cost of routine operating expenses such as commercial insurance premiums and other allocations, staff salary and benefits, utilities, temporary labor and operating and maintenance goods and supplies.

The recovery of the travel and tourism industry directly impacts the 16% increase in revenues with the anticipated collection of HOT in FY2023 exceeding pre-pandemic levels. As the majority of recoverable business lost during the pandemic was recaptured during FY2022 for the Fort Worth Convention Center. Revenue is expected to be slightly lower in FY2023, returning to pre-pandemic levels, while business at Will Rogers Memorial Center, which increased from FY2019 to FY2022 is anticipated to grow in FY2023 with the addition of new events.

The 7% portion of HOT generates 60% of the operating fund revenue for FY2023. Additionally, economic development grant rebates for the Omni and Sheraton hotels will increase in FY2023 including the addition of the Kimpton Hotel. Finally, the Culture and Tourism Fund continue to manage the contract with Visit Fort Worth and will also continue to reimburse Trail Drive Management Company for the Dickies Arena commercial liability insurance (estimated to be \$491K in FY2023).

In FY2023, with the financial impact of the COVID-19 pandemic behind it, the challenge for the Public Events Department will be to build debt capacity for future large capital projects while continuing to maintain the venues under its management and deliver "Best in Class" experiences to our clients.

The Adopted Budget:

- Increases by \$249,422 and three authorized positions to assist with facility management. The cost is offset by the reduction in Contribution to Fund Balance.
- Increases by \$2.66 million for adjustments due to inflationary and growth factors as well as contractual commitments.
- Increases by \$1.69 million in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$518,196 in salary and benefits for previously approved costs associated with pay for performance, group health, and pension.

Special Revenue Fund

- Increased by \$133,328 in salary and benefits for 2% Pay Band Adjustment. The cost is offset by reduction to Contribution to Fund Balance.
- Increases by \$42,104 as a transfer out to the Park and Recreation Department for one Safety Officer position that will be shared among Park and Recreation, Municipal Court, and the Public Events departments. The cost is offset by reduction to Contribution to Fund Balance.

Special Revenue Fund

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Customer Experience				
Average Net Promotor Score achieve average for PED (%)	WRMC: 74% FWCC: 61%	74%	75%	75%
Customer Service score for ODE (%)	100%	100%	90%	90%
Customer Service score for ETF (%)	52%	93%	90%	90%
Social Media presence across all platforms by WRMC (%)	29%	14.27%	20%	20%
Social Media presence across all platforms for FWCC (%)	17%	9.28%	20%	20%
Financial Performance				
Reliance on hotel occupancy tax revevue for PED operations %)	27.89%	24.9%	Under 35%	Under 35%
Process Improvement				
Revise/Review/Improve at least four (4) business processes per fiscal year (#) WRMC-4; FWCC-4;Fin/Admin-4; ODE-2; ETF-2	80%	100%	100%	100%
People Development				
Team members engaged in professional development activity per fiscal year (WRMC %)	100%	100%	100%	100%
Team members engaged in professional development activity per fiscal year (FWCC %)	100%	100%	100%	100%
Team members engaged in professional development activity per fiscal year (Admin %)	100%	100%	100%	100%

Special Revenue Fund

Culture and Tourism 2% Tax

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	5,265,416	5,843,175	5,843,175	7,939,697	2,096,522	35.88%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 5,265,416	\$ 5,843,175	\$ 5,843,175	\$ 7,939,697	\$ 2,096,522	35.88%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,461,757	5,843,175	5,843,175	7,939,697	2,096,522	35.88%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 3,461,757	\$ 5,843,175	\$ 5,843,175	\$ 7,939,697	\$ 2,096,522	35.88%

FUND PURPOSE AND GOALS

Culture & Tourism promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and Will Rogers Memorial Center.

On November 18, 1997, the City Council increased the Hotel Occupancy Tax Rate to 9%. 2% of the tax collected is to be used only for the construction of an expansion of an existing convention center facility or for pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

The Culture and Tourism 2% Tax Fund was created in FY2016 to separate the 2% portion of the Hotel Occupancy Tax dedicated to the debt of facilities and expansion and improvements associated with the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC) from the other revenue sources of the Culture & Tourism Fund, to more accurately track the uses of the different revenue sources.

Special Revenue Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

With the significant uncertainty of when or if pre-pandemic levels of tax generation might resume, revenue estimates for FY2022 were very conservative and use of new tax revenue for the Public Events Department's capital improvement program continued to be suspended. By mid-year FY2022, HOT collections began showing signs of recovery, with collections steadily reaching pre-pandemic levels and year-end projections exceeding the FY2022 adopted budget by approximately 28%.

The Convention Center Legacy debt will be fully covered by revenue generated in FY2023, \$2.7M is proposed for debt obligations on Dickies Arena covering 18% of the total \$15M payment, and approximately \$3.3M is proposed for capital improvements in FY2023 and an additional \$851K is anticipated for contribution to the fund balance.

The Adopted Budget:

- Increases by \$3.37 million in Capital Interfund Transfer Out for existing projects.
- Decreases by (\$2.03) million due to the decreases in debt obligation schedule.

Special Revenue Fund

DFW Revenue Sharing FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	4,907,201	5,500,000	5,500,000	7,297,215	1,797,215	32.68%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	2,200,000	2,200,000	-	(2,200,000)	-100.00%
Revenue	\$ 4,907,201	\$ 7,700,000	\$ 7,700,000	\$ 7,297,215	\$ (402,785)	-5.23%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,662,825	7,700,000	7,700,000	7,297,215	(402,785)	-5.23%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 2,662,825	\$ 7,700,000	\$ 7,700,000	\$ 7,297,215	\$ (402,785)	-5.23%

FUND PURPOSE AND GOALS

In 1998, the City of Fort Worth entered into an agreement with the Cities of Euless (and subsequently Coppell and Grapevine) and Dallas to provide for the sharing of Rental Car taxes generated at DFW International Airport. There are additional agreements with cities where incremental tax revenues generated by economic development projects within the geographical boundaries of the DFW Airport are remitted to the City of Fort Worth.

In 2009, the City Council amended the Financial Management Policy Statements providing that the revenues from DFW Revenue Sharing be dedicated to facility improvements at the Fort Worth Convention Center, Will Rogers Memorial Center, and the new Dickies Arena.

This fund was established in FY2016 to separate the revenues of the DFW Revenue Sharing from the other revenue sources in the Culture & Tourism Fund. Revenues received in this fund remain dedicated to the debt and improvements associated with the Fort Worth Convention Center, the Will Rogers Memorial Center, and the new Dickies Arena. With the addition of the new Dickies Arena, the debt associated will take precedence for this revenue source.

Special Revenue Fund

This fund is restricted to covering scheduled debt and contributing to cash funded capital projects at the above facilities.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Consistent with increases in HOT, as post-pandemic stability continues to be established in the travel and tourism industry, DFW Revenue share collections are proposed to increase by 32% for FY2023 as compared to the FY2022 adopted budget.

Like FY2021, this Fund performed better than anticipated in FY2022, with collections exceeding budget by \$1.2M, reducing the planned use of fund balance from \$2.2M to \$913K to meet debt obligations.

The Will Rogers Memorial Center Legacy debt will be fully covered by revenue generated in FY2023, approximately \$1.9M is proposed for capital improvements in FY2023 and an additional \$2.8M is anticipated for contribution to the fund balance.

The Adopted Budget:

- Decreases by (\$5.13) million due to the decreases in debt obligation schedule.
- Increases by \$1.87 million in Capital Interfund Transfer Out for existing projects.

Special Revenue Fund

Culture and Tourism Proj Fin Zone

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	4,407,846	4,407,846	8,229,763	3,821,917	86.71%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	14,490	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	1,189,334	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 1,203,824	\$ 4,407,846	\$ 4,407,846	\$ 8,229,763	\$ 3,821,917	86.71%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	450,000	600,000	600,000	-	(600,000)	-100.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,022,807	3,807,846	3,807,846	8,229,763	4,421,917	116.13%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 2,472,807	\$ 4,407,846	\$ 4,407,846	\$ 8,229,763	\$ 3,821,917	86.71%

FUND PURPOSE AND GOALS

Culture & Tourism promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and the Will Rogers Memorial Center.

This Fund is restricted to paying the debt associated with facility improvements and/or capital facility enhancements. This fund was established in FY2016 to separate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone (PFZ) #1 was designated by Ordinance No. 21011-10-2013 in October 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax, and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. Currently, the two qualified projects are the Fort Worth Convention Center expansion and Dickies Arena. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

Special Revenue Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The addition of new hotels in the PFZ also creates a significant driver for anticipated increases in the Fund's growth as the State does not retain any portion of taxes generated from those establishments opened after 2013. FY2022 revenue is projected to exceed the adopted budget by 62%, providing an estimated \$4.3M contribution to the fund balance. For FY2023, \$6.5M is proposed for debt obligations on Dickies Arena covering 44% of the total \$15M payment with an additional estimated contribution to fund balance of \$1.6M.

The performance will continue to be monitored and new hotels in the zone will be captured as they come on board. Four hotels were added to the zone in the calendar year 2021 with two new properties opening up in FY2023.

The Adopted Budget:

- Increases by \$4.36 million due to the increases in the debt obligation schedule.
- Decreases by \$600,000 due to state payments having been paid off.

Special Revenue Fund

Arena Operating FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	2,831,183	4,323,995	4,323,995	5,955,240	1,631,245	37.73%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,522	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 2,836,705	\$ 4,323,995	\$ 4,323,995	\$ 5,955,240	\$ 1,631,245	37.73%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,640,264	4,323,995	4,323,995	5,955,240	1,631,245	37.73%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,640,264	\$ 4,323,995	\$ 4,323,995	\$ 5,955,240	\$ 1,631,245	37.73%

FUND PURPOSE AND GOALS

Chapter 334 of the Texas Local Government Code (LGC) authorizes the City to designate various sports and community-related capital improvements as a “venue project”. In July 2014, the City Council adopted a resolution (No. 4327-07-2014) to authorize a new Multipurpose Arena designated as the venue project. In November 2014, a special election was held and the majority voted in favor of authorizing these specific taxes to assist in the financing of the venue project.

The special venue taxes are:

- Stall Taxes – each stall or pen that a person can use or occupy in connection with a Livestock Event, at a rate of \$1.00 per stall or pen per day, with the aggregate total not to exceed \$20.00 per stall or pen.
- Admission (Ticket) Taxes – the rate of 10% of the price paid for an Admission ticket(s) to or in connection with an event at the Venue project.
- Parking Taxes – each motor vehicle parked at a Venue Parking Facility at the rate of 50% of the charge imposed, but not to exceed \$5.00.

Special Revenue Fund

This fund was established to separate the venue taxes that become effective with the opening of the Dickies Arena in November 2019.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The revenues generated from venue taxes are used to meet debt obligations for Dickies Arena.

The consistent return of events to the venue in the spring of 2022 resulted in the FY2022 year-end projection for revenue to exceed budget by 48%, creating a \$2.8M restoration of the fund balance that was exhausted in FY2021 to meet debt obligations.

FY2023 proposed budget increases by 37%. \$5.2M is proposed for debt obligations on Dickies Arena covering 35% of the total \$15M payment with an additional estimated contribution to fund balance of \$700K.

The Adopted Budget increases by \$1.71 million due to the increases in the debt obligations schedule.

Special Revenue Fund

Economic Incentives

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,049,387	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	2,000,000	2,000,000	2,000,000	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 1,049,387	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	2,000,000	2,000,000	2,000,000	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%

DEPARTMENT PURPOSE AND GOALS

The Economic Incentives Fund was started with an initial deposit of \$4,575,896.00, which was transferred to the City from the LDC following the sale by the LDC of the 250 Lancaster project and the second deposit of \$400,000.00 also from the LDC from 250 Lancaster sales proceeds. On May 18, 2021, the LDC adopted a resolution authorizing the transfer of a portion of net proceeds from the Blue Mound Road Complex sale in the amount of \$1,000,000.00 to the City of Fort Worth to provide additional funding to the Economic Incentives Fund.

The Economic Incentives Fund is available as an incentive tool for all industries, but strong consideration will be given to applicants that drive the majority of its revenues from the Target Sectors outlined in Section 4, in the Economic Development Program Policy for Grants Authorized by Chapter 380, as approved by City Council. Per the adopted Chapter 380 Incentive policy, the City may have cash reserves designated to incentivize businesses that commit to increasing employment levels at salary levels desired by the City. These cash reserves will be utilized to make cash grants, either upfront or following the attainment of certain performance metrics, or loans. Existing Businesses will only be eligible for 380 Grants under this Section if the City is able to verify that they are receiving competing offers to relocate their operations outside of the City.

Special Revenue Fund

The following table reflects the maximum level of 380 Grants available to a qualifying business based on the required minimum salaries for net new full-time permanent jobs. All jobs must be filled and maintained for a minimum of 3 years in order to qualify. Remedies for enforcement of this requirement will be established in the Economic Development Program Grant Agreement.

Minimum Annual Wage Rate	Maximum Amount Per New Position
\$65,800 - \$80,389	\$1,000
\$80,390 - \$94,949	\$1,500
\$94,950 - \$109,499	\$2,000
\$109,500 or above	\$2,500

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The fund has approved four awards since inception for a total amount of \$2,090,750 which will be paid after verification of job commitments has occurred.

These approved awards include: \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs, \$218,750 to Watts/PVI for the creation of 243 jobs, \$212,000 to Ariat International for the creation of 450 jobs, and \$660,000 to Smart Action for the creation of 81 jobs. Since these funds were provided by the Local Development Corporation, there is no impact to the general fund.

Service levels remain unchanged in the FY2023 Adopted

Special Revenue Fund

Environmental Protection FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,870,821	4,834,542	4,834,542	15,074,528	10,239,986	211.81%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	29,020	56,000	56,000	56,000	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	45,785	-	-	-	-	0.00%
Transfer In	770	-	-	1,000,000	1,000,000	0.00%
Use of Fund Balance	-	-	-	2,334,512	2,334,512	0.00%
Revenue	\$ 4,946,396	\$ 4,890,542	\$ 4,890,542	\$ 18,465,040	\$13,574,498	277.57%
Salaries & Benefits	2,018,824	2,028,400	2,028,400	6,862,410	4,834,010	238.32%
Gen Operating & Maintenance	1,320,840	1,497,566	1,497,566	6,205,173	4,707,607	314.35%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	778,905	1,364,576	1,364,576	5,397,457	4,032,881	295.54%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,118,569	\$ 4,890,542	\$ 4,890,542	\$ 18,465,040	\$13,574,498	277.57%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	24.00	21.82	86.00	83.82	62.00	62.00
Grant Funds	5.00	7.68	5.00	7.68	-	-
Total	29.00	29.50	91.00	91.50	62.00	62.00

FUND PURPOSE AND GOALS

Formally established in 1995, the Environmental Protection Fund (EPF) assists the city in paying for regulated environmental quality programs, projects, and services which are designed to address air, land and water pollution and generally improve public health, welfare, and safety. Environmental programs ensure that the city and community achieve compliance with local, state and federal environmental rules and regulations. For examples, the Environmental Protection Division has historically deployed and applied the following types of services aimed to reduce or prevent pollution in Fort Worth:

- Surface water pollutant monitoring in local creeks, rivers and lakes
- Litter control (community cleanups, public education, operational planning)

Special Revenue Fund

- Soil/groundwater pollution remediation projects and site cleanup projects
- Hazardous materials management and disposal (e.g., asbestos abatement)
- Air pollutant monitoring
- Municipal environmental compliance
- Environmental compliance inspection and audits
- Environmental compliance outreach and technical education
- Environmental emergency responses

The Environmental Protection Division staff examines and verifies the scope of each project request from other city departments. Examples of environmental services may include environmental site assessments, help with pollution remediation on city property, disposal of environmental wastes from city operations, etc. The division maintains due diligence studies and oversees a variety of environmental capital improvement projects (CIP). These efforts support a common goal for a clean, safe, and livable city.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Important organizational changes from the prior budget include transferring the following programs from the Solid Waste Fund to the Environmental Protection Fund: Illegal Dumping Investigation and Enforcement, Illegal Dumping Abatement, Litter Abatement Street Sweeping, and Keep Fort Worth Beautiful. Moving these programs to the Environmental Protection Fund provides a more equitable allocation for related expenses among Fort Worth industrial, commercial, governmental/non-profit, and residential account holders. It also supports the financial sustainability of the Solid Waste Fund.

To accommodate these program transfers and enhance related services to meet goals for a clean and safe city, rate adjustments will be effective on January 1, 2023, across all account types: residential, commercial, industrial, and governmental/non-profit. As a result of fee schedule changes, the annual Environmental Protection Fund revenue increases by \$10 million in revenue in FY2023.

The program transfers result in the following significant changes to the FY2023 Adopted Budget:

- Increases by \$1.63 million and 10 authorized positions (APs) due to transfer of Litter Abatement Program and Downtown Big Belly Container Service from the Solid Waste to Environmental Protection Fund.
- Increases by \$1.34 million and 12 APs due to transfer of Illegal Dumping Abatement from the Solid Waste to Environmental Protection Fund.
- Increases by \$576,367 and six APs to transfer Illegal Dumping Investigation & Enforcement Unit from the Solid Waste to Environmental Protection Fund.
- Increases by \$469,551 and three APs due to transfer of Keep Fort Worth Beautiful program from the Solid Waste to Environmental Protection Fund.
- Increases by \$222,382 and two APs due to transfer of Street Sweeping Program from the Solid Waste to Environmental Protection Fund.
- Increases by \$159,658 and two APs due to transfer of Keep Fort Worth Beautiful program from the Solid Waste to Environmental Protection Fund. The transfer was offset by decrease in General Operating & Maintenance.

The following program improvements result in the following significant changes to the FY2023 Adopted Budget:

Special Revenue Fund

- Increases by \$1.77 million and 20 authorized positions (APs) to support street sweeping operations.
- Increases by \$493,478 and four APs to deliver services to city including the ability to address litter on construction sites and waterways.
- Increases by \$342,069 and three APs to monitor and audit contracted litter clean-up crews, street sweeping route contracts.
- Increases by \$5.25 million to purchase street sweeping equipment and contracted services. This increase is partially offset by transfer of \$1 million from Stormwater fund to Environmental fund to help fund street sweeper purchase.
- Increased by \$1.33 million and seven additional litter abatement crews for a total of 10 contracted abatement crews.
- Increases by \$109,345 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$30,605 in salary and benefits for 2% Pay Band Adjustment.

Special Revenue Fund

Municipal Golf FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	5,462,717	5,248,344	5,788,344	6,070,042	821,698	15.66%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	14,246	4,000	4,000	4,000	-	0.00%
Transfer In	395,000	395,000	395,000	320,000	(75,000)	-18.99%
Use of Fund Balance	-	-	330,000	-	-	0.00%
Revenue	\$ 5,871,963	\$ 5,647,344	\$ 6,517,344	\$ 6,394,042	\$ 746,698	13.22%
Salaries & Benefits	2,609,606	2,836,841	2,777,386	3,233,959	397,118	14.00%
Gen Operating & Maintenance	2,102,883	2,193,263	2,847,718	2,791,321	598,058	27.27%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	133,056	123,891	68,891	123,891	-	0.00%
Transfer Out & Other	378,882	493,349	823,349	244,871	(248,478)	-50.37%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,224,427	\$ 5,647,344	\$ 6,517,344	\$ 6,394,042	\$ 746,698	13.22%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	53.03	78.00	53.03	(3.00)	-
Total	81.00	53.03	78.00	53.03	(3.00)	-

FUND PURPOSE AND GOALS

The City of Fort Worth Municipal Golf Fund, managed by the Golf and Athletics Division of the Park & Recreation Department, provides enjoyable, safe, and comprehensive golf programs through three municipally-owned golf courses: Pecan Valley, Meadowbrook, and Rockwood Park. On October 1, 2019, the Sycamore Creek location ceased operations as a golf course and was converted to public parkland.

Pecan Valley Golf Course is a 36-hole facility located in the southwest part of the city with a fully-equipped pro shop, snack shop, and driving range. An expansive outdoor pavilion is also available to handle large tournaments and corporate outings.

Special Revenue Fund

Meadowbrook Golf Course is an 18-hole facility located on the east side of the city. It has a fully-equipped pro shop and features a full snack bar and grill service.

Rockwood Park Golf Course is an 18-hole facility with a driving range, pro shop, snack shop, and six-hole practice course. Rockwood Park has the distinction of serving as the host site to The First Tee of Fort Worth and the Ben Hogan Learning Center. The 18-hole course received an extensive renovation and reopened in June 2017. The newly constructed clubhouse opened in May 2021. The course is located in the near northwest part of the city.

Municipal Golf Fund expenditures are financed primarily from charges-for-service, classified as taxable and non-taxable revenue, in the form of green fees, cart rentals, and other fees at all golf courses. In August 2014, the City Council approved a resolution providing an annual subsidy to the Municipal Golf Fund beginning in FY2015. In July 2015, the Municipal Golf Fund was changed from an Enterprise Fund to a Special Revenue Fund.

In FY2016, the annual subsidy was apportioned to pay previous Peoplesoft FINS Phase II debt, while also continuing to support the Municipal Golf Fund.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The new Rockwood Park Golf Course clubhouse provides an elevated level of food service and offers community meeting space and catering. Snack Shop revenues at Rockwood Park continue to grow from actual revenue of \$209,821 in FY2019—the last full-year of operation pre-pandemic and before the new clubhouse was completed—to a budgeted revenue amount of \$414,477 in FY2023.

The FY2023 Adopted Budget includes an overall increase in earned revenues of \$629,409 (12%) over the FY2022 Adopted Budget. The increase in revenues will largely fund equipment replacement and deferred preventative maintenance and capital improvement projects.

The Municipal Golf Fund is currently planning for a renovation of Meadowbrook Golf Course. Due to the 2022 Bond Program – Proposition B that passed in May of 2022, Meadowbrook Golf Course will be closed in the fall of 2023 through spring of 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of a closure and the financial performance when the facility reopens following the renovation.

The Adopted Budget:

- Increases by \$127,054 and 1 position to fund a Marketing Coordinator.
- Increases by \$24,797 and decreases by 2 part-time positions as a result of increasing the FTE on two existing positions making them benefits-eligible at the Rockwood Park Golf Course Snack Shop.
- Increases by \$9,890 and decreases by 1 part-time position as a result of increasing the FTE on one existing position making it benefits eligible at the Rockwood Park Golf Course.
- Decreases by (\$43,036) and transfers 1 position to the General Fund of the Park and Recreation Department as part of a re-organization in the Centralized Purchasing team

Special Revenue Fund

Special Donation

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	389,470	2,000,000	2,021,600	-	(2,000,000)	-100.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	62,649	-	-	0.00%
Revenue	\$ 389,470	\$ 2,000,000	\$ 2,084,249	\$ -	\$(2,000,000)	-100.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	37,286	2,000,000	2,084,249	-	(2,000,000)	-100.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 37,286	\$ 2,000,000	\$ 2,084,249	\$ -	\$(2,000,000)	-100.00%

FUND PURPOSE AND GOALS

The Special Donations Fund was created in FY2016 to capture and track monetary donations received by various departments within the City. Each year some departments receive donations or revenues from private entities on a regular basis. These revenues may be limited in use by the donor. In the past, these funds were commingled with other types of revenue, and the Special Donations Fund was set up to budget for these cash/monetary donations only.

The budget is based on the anticipated revenue from each General Fund department that receives donations and is included in the budget appropriation for the fiscal year. Revenues and expenditures are budgeted in a Non-Departmental center within the Special Donations Fund and once a donation is received, both the revenue and expenditure budget will be transferred to the applicable center for the department receiving the donation within the fund.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Removes appropriations as part of the annual operating budget process. Revenues and expenditures will be amended via M&C throughout the year.



Public Improvement District Funds



Public Improvement District Fund

PID #1 – Downtown

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	2,392,364	-	2,554,208	2,741,826	2,741,826	0.00%
Use of Money & Property	7,960	-	-	-	-	0.00%
Other	320,166	2,707,980	153,772	150,000	(2,557,980)	-94.46%
Transfer In	360,803	457,150	457,150	451,402	(5,748)	-1.26%
Use of Fund Balance	-	60,528	60,528	41,247	(19,281)	-31.85%
Revenue	\$ 3,081,293	\$ 3,225,658	\$ 3,225,658	\$ 3,384,475	\$ 158,817	4.92%
Gen Operating & Maintenance	3,075,213	3,162,355	3,162,355	3,317,610	155,255	4.91%
Transfer Out & Other	64,777	63,303	63,303	66,865	3,562	5.63%
Expenses	\$ 3,139,990	\$ 3,225,658	\$ 3,225,658	\$ 3,384,475	\$ 158,817	4.92%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #1 - Downtown Fort Worth was established in 1986 and was the first improvement district in the State of Texas. The Downtown Fort Worth PID was re-established by petition of the property owners on June 23, 2009 for a term period of 20 years and consists of 380 acres.

The funds are utilized primarily in the areas of maintenance and landscaping, promotions and marketing, an ambassador program, transportation and planning, trash removal, and administration (management of the PID).

Public Improvement District Fund

PID #6 – Park Glen FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	1,648,269	-	1,718,368	1,934,022	1,934,022	0.00%
Use of Money & Property	11,201	-	-	-	-	0.00%
Other	51,976	1,718,368	-	-	(1,718,368)	-100.00%
Transfer In	199,556	199,556	199,556	206,453	6,897	3.46%
Use of Fund Balance	-	78,664	343,564	-	(78,664)	-100.00%
Revenue	\$ 1,911,002	\$ 1,996,588	\$ 2,261,488	\$ 2,140,475	\$ 143,887	7.21%
Gen Operating & Maintenance	1,639,497	1,958,230	2,223,130	2,091,665	133,435	6.81%
Transfer Out & Other	36,285	38,358	38,358	48,810	10,452	27.25%
Expenses	\$ 1,675,782	\$ 1,996,588	\$ 2,261,488	\$ 2,140,475	\$ 143,887	7.21%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #6 - Park Glen was established by petition of the property owners in perpetuity and was created on September 28, 1998. It is in a primarily residential neighborhood located in far northeast Fort Worth, just outside Loop 820 and consists of approximately 1,124 acres. The Park Glen PID has two assessment rates, one for residential and another for commercial properties within the PID.

The funds are utilized primarily for landscaping, maintenance of grounds, trash pick-up, security, administration, and capital improvements including a new stormwater detention and pond maintenance.

Public Improvement District Fund

PID #7 – Heritage

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	1,825,828	-	1,771,828	1,860,543	1,860,543	0.00%
Use of Money & Property	16,729	-	-	-	-	0.00%
Other	18,610	1,771,828	-	-	(1,771,828)	-100.00%
Transfer In	191,096	191,096	191,096	207,812	16,716	8.75%
Use of Fund Balance	-	443,334	478,334	267,033	(176,301)	-39.77%
Revenue	\$ 2,052,263	\$ 2,406,258	\$ 2,441,258	\$ 2,335,388	\$ (70,870)	-2.95%
Gen Operating & Maintenance	2,321,927	2,367,000	2,402,000	2,294,021	(72,979)	-3.08%
Transfer Out & Other	39,862	39,258	39,258	41,367	2,109	5.37%
Expenses	\$ 2,361,789	\$ 2,406,258	\$ 2,441,258	\$ 2,335,388	\$ (70,870)	-2.95%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #7 – Heritage was established by petition of the property owners in perpetuity on September 26, 2000. It encompasses 927 acres of primarily residential neighborhoods located in far northeast Fort Worth, east of I35W and north of Loop 820. The Heritage PID has two assessment rates, one for residential, and another for commercial properties within the PID.

The funds are utilized for landscaping, maintenance of grounds, utilities, administration, and capital improvements including a new irrigation system, low maintenance landscaping, benches, picnic tables, and lighting.

Public Improvement District Fund

PID #11 – Stockyards

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	196,787	-	213,615	345,399	345,399	0.00%
Use of Money & Property	1,685	-	-	-	-	0.00%
Other	1,434	213,615	-	-	(213,615)	-100.00%
Transfer In	-	-	-	7,743	7,743	0.00%
Use of Fund Balance	-	86,300	86,300	16,369	(69,931)	-81.03%
Revenue	\$ 199,905	\$ 299,915	\$ 299,915	\$ 369,511	\$ 69,596	23.21%
Gen Operating & Maintenance	161,036	295,643	295,643	362,448	66,805	22.60%
Transfer Out & Other	3,862	4,272	4,272	7,063	2,791	65.33%
Expenses	\$ 164,898	\$ 299,915	\$ 299,915	\$ 369,511	\$ 69,596	23.21%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #11 – Stockyards was established on February 23, 2003 and it encompasses 192 acres of the Historic Stockyards area on the north side of Fort Worth. The Stockyards PID was created to promote tourism in the area, increase marketing efforts, and support special events for this historic district.

The funds are utilized for website maintenance and marketing initiatives, promotion of special events, litter abatement, various small capital improvements, and administration.

Public Improvement District Fund

PID #12 – Chapel Hill

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	79,707	-	92,877	196,349	196,349	0.00%
Use of Money & Property	819	-	-	-	-	0.00%
Other	1,434	92,877	-	-	(92,877)	-100.00%
Use of Fund Balance	-	-	58,360	-	-	0.00%
Revenue	\$ 81,960	\$ 92,877	\$ 151,237	\$ 196,349	\$ 103,472	111.41%
Gen Operating & Maintenance	48,412	90,877	149,237	174,933	84,056	92.49%
Transfer Out & Other	2,000	2,000	2,000	21,416	19,416	970.80%
Expenses	\$ 50,412	\$ 92,877	\$ 151,237	\$ 196,349	\$ 103,472	111.41%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #12 - Chapel Hill was established on March 23, 2004 to encompass the Chapel Hill neighborhood which includes approximately 1,346 acres. The Chapel Hill PID was created to support the anticipated economic development of the area and to provide additional neighborhood amenities.

The funds are utilized primarily for utility expenditures, management fees, and pond maintenance.

Public Improvement District Fund

PID #14 – Trinity Bluff

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	73,049	-	81,050	94,270	94,270	0.00%
Use of Money & Property	441	-	-	-	-	0.00%
Other	1,195	81,050	-	-	(81,050)	-100.00%
Use of Fund Balance	-	7,900	12,200	-	(7,900)	-100.00%
Revenue	\$ 74,685	\$ 88,950	\$ 93,250	\$ 94,270	\$ 5,320	5.98%
Gen Operating & Maintenance	71,340	86,950	91,250	92,270	5,320	6.12%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
Expenses	\$ 73,340	\$ 88,950	\$ 93,250	\$ 94,270	\$ 5,320	5.98%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #14 – Trinity Bluff was established on June 16, 2009 for a 20-year term and encompasses 30.9 acres in the Trinity Bluff area at the north end of Downtown. The Trinity Bluff PID has one assessment rate for residential properties only within the PID.

The funds are utilized primarily for landscaping and maintenance, an ambassador program, litter abatement, and management costs.

Public Improvement District Fund

PID #15 – Sun Valley FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	98,039	-	128,314	141,410	141,410	0.00%
Use of Money & Property	850	-	-	-	-	0.00%
Other	478	128,314	-	-	(128,314)	-100.00%
Use of Fund Balance	-	19,452	19,452	12,360	(7,092)	-36.46%
Revenue	\$ 99,367	\$ 147,766	\$ 147,766	\$ 153,770	\$ 6,004	4.06%
Gen Operating & Maintenance	102,687	145,200	145,200	150,942	5,742	3.95%
Transfer Out & Other	2,000	2,566	2,566	2,828	262	10.21%
Expenses	\$ 104,687	\$ 147,766	\$ 147,766	\$ 153,770	\$ 6,004	4.06%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #15 – Sun Valley was established on August 21, 2012 for a 20-year term, and is located in southeast Fort Worth, just east of Loop 820. The Sun Valley PID has one assessment rate for commercial properties only within the PID.

The Sun Valley PID funds are utilized for security services and administration.

Public Improvement District Fund

PID #16 – Walsh Ranch/Quail Valley

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	966,730	856,961	1,693,961	837,000	(19,961)	-2.33%
Use of Fund Balance	-	10,840	1,351,467	25,984	15,144	139.70%
Revenue	\$ 966,730	\$ 867,801	\$ 3,045,428	\$ 862,984	\$ (4,817)	-0.56%
Gen Operating & Maintenance	1,278,004	867,801	3,045,428	862,984	(4,817)	-0.56%
Expenses	\$ 1,278,004	\$ 867,801	\$ 3,045,428	\$ 862,984	\$ (4,817)	-0.56%

FUND PURPOSE AND GOALS

Public Improvement District #16 – Walsh Ranch/Quail Valley was created by resolution by the Mayor and City Council on September 27, 2016 to provide a mechanism to fund infrastructure associated with the Walsh Ranch development. The Walsh Ranch/Quail Valley PID shall continue in effect until all obligations of indebtedness have been fully satisfied and discharged. Comprising 1,703.57 acres of land, the PID is generally located north of the intersection of Interstate Highway 20 and Interstate Highway 30, east of Farm to Market Road 1187, south of Old Weatherford Road, and west of the Parker County – Tarrant County boundary line.

The funds collected during the fiscal year will be paid to the developer as part of the city’s commitment to acquire the infrastructure previously installed within the development.

Public Improvement District Fund

PID #17 – Rock Creek Ranch FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	1,677,000	1,750,000	3,485,000	1,735,000	(15,000)	-0.86%
Use of Fund Balance	-	23,867	66,467	42,600	18,733	78.49%
Revenue	\$ 1,677,000	\$ 1,773,867	\$ 3,551,467	\$ 1,777,600	\$ 3,733	0.21%
Gen Operating & Maintenance	79,360	1,773,867	3,551,467	1,777,600	3,733	0.21%
Expenses	\$ 79,360	\$ 1,773,867	\$ 3,551,467	\$ 1,777,600	\$ 3,733	0.21%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #17 - Rock Creek Ranch was established for a 20-year term in 2016, expiring in 2037 as a means to assist in financing infrastructure costs associated with Tarleton State University. It is anticipated that the property will be developed to include approximately 4,917 single-family residential homes; 2,520 multi-family residential units; 3,780,000 square feet of commercial space and 960,000 square feet of public university space.

The Rock Creek Ranch PID funds collected during the fiscal year will be used to pay debt obligations associated with the financings issued by the City for infrastructure.

Due to the separation of the adoption process and proceedings for Public Improvement Districts from the City, Rock Creek Ranch PID #17 was not yet officially adopted as of the date of publication of the FY2021 Adopted Budget and Program Objectives Document. The data shown above is the latest estimate available at the time of publication and is provided for transparency purposes. Additional information may be obtained upon request from the City of Fort Worth.

Public Improvement District Fund

PID #18 – Tourism FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	0	3,950,000	-	-	(3,950,000)	-100.00%
Other Tax	3,503,948	-	3,950,000	5,455,000	5,455,000	0.00%
Revenue	\$ 3,503,948	\$ 3,950,000	\$ 3,950,000	\$ 5,455,000	\$ 1,505,000	38.10%
Gen Operating & Maintenance	2,450,625	3,895,000	3,895,000	5,400,000	1,505,000	38.64%
Transfer Out & Other	55,000	55,000	55,000	55,000	-	0.00%
Expenses	\$ 2,505,625	\$ 3,950,000	\$ 3,950,000	\$ 5,455,000	\$ 1,505,000	38.10%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #18 - Tourism was established in August 2017 for a 10-year term, expiring in 2027. The goals of the proposed Tourism PID focus on increasing the economic impact and enhancing competitiveness in conventions, meetings, leisure and sports tourism, and increasing tourism-related economic activity at all times, including economic downturns and as inventory grows.

The Tourism PID projects include incentives and sales efforts, convention and sports marketing and promotion, site visits and familiarization tours, community arts grants, convention services, event funding application, operations, research, and administration, all of which benefit the hotels within the Tourism PID. The boundaries include noncontiguous areas authorized under the Act, consisting only of hotel properties with 100 or more rooms ordinarily used for sleeping within the City of Fort Worth.

Public Improvement District Fund

PID #19 – Historic Camp Bowie

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	417,799	-	446,156	469,352	469,352	100.00%
Use of Money & Property	2,969	-	-	-	-	0.00%
Other	4,629	446,156	-	-	(446,156)	-100.00%
Transfer In	17,791	17,791	17,791	17,791	-	0.00%
Use of Fund Balance	-	83,460	93,460	64,171	(19,289)	-23.11%
Revenue	\$ 443,189	\$ 547,407	\$ 557,407	\$ 551,314	\$ 3,907	0.71%
Gen Operating & Maintenance	444,248	538,128	548,128	541,571	3,443	0.64%
Transfer Out & Other	9,396	9,279	9,279	9,743	464	5.00%
Expenses	\$ 453,644	\$ 547,407	\$ 557,407	\$ 551,314	\$ 3,907	0.71%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #19 - Historic Camp Bowie was created on August 19, 2018, for a 10-year term and will expire on September 30, 2028. The PID includes 238.76 acres of land generally consisting of all commercial properties along the Camp Bowie Boulevard from Montgomery (on the east) to Irene (on the west); and all commercial land use areas along West 7th Street from University to Montgomery. Services to be provided by the PID include landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements.

The funds are utilized primarily for beautification, litter abatement, and maintenance. Required reserves for the fund will also be established within the initial year of operation.

Public Improvement District Fund

PID #20 – East Lancaster Avenue

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	261,534	-	257,384	291,898	291,898	100.00%
Use of Money & Property	1,374	-	-	-	-	0.00%
Other	-	257,384	-	-	(257,384)	-100.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	24,000	39,000	-	(24,000)	-100.00%
Revenue	\$ 262,908	\$ 281,384	\$ 296,384	\$ 291,898	\$ 10,514	3.74%
Gen Operating & Maintenance	244,380	276,236	291,236	283,800	7,564	2.74%
Transfer Out & Other	5,129	5,148	5,148	8,098	2,950	57.30%
Expenses	\$ 249,509	\$ 281,384	\$ 296,384	\$ 291,898	\$ 10,514	3.74%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #20 - East Lancaster was established on February 12, 2019, for a period of 10 years and will expire on September 30, 2029. It is approximately 243 acres of land generally described as: All properties fronting onto East Lancaster Avenue starting from the east curb of Riverside Drive eastward to the western edge of Interstate Loop 820, including properties in and parallel to the addresses in the 1800 to 6000 blocks of East Lancaster Avenue. Services to be provided by the PID include landscaping, security enhancements, lighting, and various other streetscape and capital improvements.

The funds are utilized primarily for security services and administration. Required reserves for the fund will also be established within the initial year of operation.

Public Improvement District Fund

PID #21 – Las Vegas Trail

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	311,851	387,066	387,066	100.00%
Other	-	311,851	-	-	(311,851)	-100.00%
Revenue	\$ -	\$ 311,851	\$ 311,851	\$ 387,066	\$ 75,215	24.12%
Gen Operating & Maintenance	-	247,987	247,987	372,325	124,338	50.14%
Transfer Out & Other	-	63,864	63,864	14,741	(49,123)	-76.92%
Expenses	\$ -	\$ 311,851	\$ 311,851	\$ 387,066	\$ 75,215	24.12%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #21 – Las Vegas Trail was established on June 22, 2021, for a period of 8 years and will expire on September 30, 2029. It is approximately 839 acres of land generally consisting of the area bound by Highway 820 on the west, Interstate Highway 30 on the north, South Cherry Lane on the East, and certain parcels fronting or adjacent to the south side of Camp Bowie Boulevard.

The general nature of the proposed improvements and services to be provided in the Las Vegas Trail PID, include, without limitation, landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements, including streets, sidewalks, roadways, and rights-of-way. These improvements support public safety, community enhancements, and supplement the standard level of improvements and services provided by the City.



Special Project Funds



Special Project Funds

Library Special Revenue Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	5,200	-	-	-	-	0.00%
Use of Money & Property	523,750	-	528,951	-	-	0.00%
Other	321,156	-	671,099	-	-	0.00%
Transfer In	-	-	13,400	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 850,106	\$ -	\$ 1,213,450	\$ -	\$ -	0.00%
Salaries & Benefits	121,771	-	-	-	-	0.00%
Gen Operating & Maintenance	376,727	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	1,213,450	-	-	0.00%
Expenses	\$ 498,498	\$ -	\$ 1,213,450	\$ -	\$ -	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-

FUND PURPOSE AND GOALS

The Library Special Revenue Fund was established in 1986 for funding of the library’s integrated library system. The Fort Worth Public Library provides services to six local libraries by sharing the integrated library system, courier services, and systems support. The libraries are Benbrook, Burleson, Haltom City, Keller, Richland Hills, and Watauga. These participating cities pay into the fund for the services provided. Funds in this account are reserved to offset the costs associated with operating and improving library system operations.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Although the Library Special Revenue is inactive, it is included in the FY2023 Adopted book due to having fiscal activity over the past three years.

Special Project Funds

Municipal Court Special Revenue Fund Statement FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	3,086,265	-	-	1,847,095	1,847,095	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 3,086,265	\$ -	\$ -	\$ 1,847,095	\$1,847,095	0.00%
Salaries & Benefits	43,250	-	-	72,502	72,502	0.00%
Gen Operating & Maintenance	188,278	-	-	1,774,593	1,774,593	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 231,528	\$ -	\$ -	\$ 1,847,095	\$1,847,095	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	1.00	1.00	1.00	1.00	-	-

FUND PURPOSE AND GOALS

The Municipal Court Special Revenue Fund manages the department's programs and projects. These funds make up the \$14 local consolidated fee collected on all non-jailable misdemeanor offenses, including criminal violations of a municipal ordinance authorized in Sec. 134.103 Local Government Code. The money in the accounts may only be used for the purposes provided by law.

Court Security Project. The Court Security Project of the Special Purpose Fund was established under the authority of Article 102.017 of the Texas Code of Criminal Procedure to finance security personnel, and purchase services and items related to building that house the operations of the Municipal Court.

Special Project Funds

Court Technology Project. The Court Technology Project of the Special Purpose Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure to finance the purchase and maintenance of technological enhancements for the Municipal Court.

Juvenile Case Manager Project. The Juvenile Case Management Project of the Special Purpose Fund was established under the authority of Article 102.0174 of the Texas Code of Criminal Procedure to pay for costs related to juvenile case manager positions. The statute authorizing this fee was repealed beginning with any case with an offense date after December 31, 2019. Collection of the fee is permitted to continue on cases with an offense date of December 31, 2019, and prior.

Truancy Prevention & Diversion Project. The Truancy Prevention & Diversion Project of the Special Purpose Fund was established under the authority of Section 134.156, Texas Local Government code, and may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of the juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not a juvenile case manager.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

These projects remain active, and previously recognized revenue is appropriated in FY2023. Prior to FY2020 the Court experienced a decline in filings year over year. A drastic drop began in March 2020 due to the COVID pandemic. Filings have trended back up in FY2021 and FY2022, but are still below pre-pandemic levels in FY2019. This has impacted the available funds in these projects. The fund balance for each project is assessed annually to monitor sustainability.

Special Project Funds

CCPD Community Based Fund – Police FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	1,199,869	-	2,392,714	2,735,308	2,735,308	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 1,199,869	\$ -	\$ 2,392,714	\$ 2,735,308	\$2,735,308	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	2,735,308	2,735,308	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	2,392,714	-	-	0.00%
Expenses	\$ -	\$ -	\$ 2,392,714	\$ 2,735,308	\$2,735,308	0.00%

FUND PURPOSE AND GOALS

The CCPD Community Based Fund, a life-to-date fund created to track multi-year funding awards, provides financial support for crime prevention or intervention programs of local, registered non-profit agencies. These programs are to supplement the current crime prevention strategies funded by the District. These programs must address at least one of the following goals: reduce violent crime and gang related activities, support efforts to increase the safety of residents and to support effort to increase the safety of youth as well as reduce juvenile crime through crime prevention and intervention programs.

Agencies submit proposals to the Fort Worth Police Department (FWPD), outlining the details of their crime prevention programs, including a project overview, budget summary, outcomes, and activity measures. Agencies are encouraged to integrate evidence-informed strategies and describe how their project impacts the District’s mission.

All proposals are reviewed and scored by a committee. The Scoring Committee makes recommendations to the CCPD Board, and programs are awarded funding on a competitive basis based on the amount of funds allocated towards community-based programming each fiscal year.

Special Project Funds

The award of CCPD Community Based Funds can be expended on personnel costs (including benefits), travel, supplies, equipment, contracts/consultants and indirect costs as laid out in each awarded agency's budget summary. Indirect costs cannot exceed 10 percent of the funds requested in the total program budget. Awarded agencies must submit monthly reports to FWPD staff that outline fund expenditures and performance results prior to reimbursement.

The CCPD Community Based Fund will retain the same policy requirements as the Crime Control and Prevention District Fund (operating). Appropriations within the CCPD Community Based Fund, allow the Police Fiscal Command staff the ability to monitor expenditures to ensure compliance with CCPD Financial Policy and individual agency agreements.

FY2023 DISCUSSION

The Adopted Budget includes funding for agencies making competitive application to the Fort Worth Police Department to receive grant funds in two areas:

1. Development Grants (1-Year/\$50,000 max) these grants are designed to strengthen agencies that are involved in impacting crime/safety. These grants are broken into 3-project categories.
 - a. Capacity Building Projects are for eligible agencies to build capacity to effectively address community identified crime/safety problems. Funds are available to build on and establish the agency's capacity to perform daily operations.
 - b. Planning Projects are for eligible agencies to plan and develop a strategy to address a crime/safety problem. Funds are available to evaluate a proposed crime/safety problem, develop a viable programmatic response, and develop the agency's ability to respond to those problems.
 - c. Strategic Enhancements Projects are for eligible agencies that propose to address at least one CCPD Goal. Funds are available to enhance current programs that are likely to be sustained beyond the project period.
2. Program Grants (3-Year/\$300K Max) – The grants are for agencies that have a high likelihood of success based on the agency's documented performance and an established strategy that will result in a change to a relevant crime/safety problem.

Special Project Funds

Special Purpose Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	-	-	(201,934)	-	-	0.00%
Charge for Service	(2,718,941)	-	610,903	-	-	0.00%
Use of Money & Property	-	-	469,870	-	-	0.00%
Other	-	-	10,000	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ (2,718,941)	\$ -	\$ 888,839	\$ -	\$ -	0.00%
Salaries & Benefits	4,121	-	-	-	-	0.00%
Gen Operating & Maintenance	36,881	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	888,839	-	-	0.00%
Expenses	\$ 41,002	\$ -	\$ 888,839	\$ -	\$ -	0.00%

Note: These project funds are life to date; therefore appropriation adjustments may carry over fiscal years.

FUND PURPOSE AND GOALS

The Special Purpose Fund is used to manage funds associated with various city programs and projects. Projects held in this fund are life to date.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Increases in appropriations for projects in this fund are contingent upon availability and need. No funds are appropriated in FY2023.

Special Project Funds

Specially Funded Projects List

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
ANIMAL ADOPTION CENTER P_S00026	82,276	-	100,000	-	-	0.00%
GREER ISLAND P_S00031	1,028	-	-	-	-	0.00%
NORTHSIDE COMMUNITY CENTER P_S00051	32,657	-	120,153	-	-	0.00%
COURT TECHNOLOGY FEES P_S00095	226,776	-	188,169	1,891,114	1,891,114	0.00%
JUVENILE CASE MANAGER FUNDS P_S00096	21,968	-	-	597,102	597,102	0.00%
	23,785	-	30,374	705,286	705,286	0.00%
TRUANCY PREVENTION & DIVERSION P_S00097						
ENERGY AID P_S00104	1,054	-	-	-	-	0.00%
RESOURCE CONSERVATION PROGRAM P_S00109	2,500	-	-	-	-	0.00%
LIBRARY AUTO SYSTEMS P_S00141	437,929	-	-	-	-	0.00%
Total Project	\$ 829,973	\$ -	\$ 438,696	\$3,193,502	\$3,193,502	0.00%

Note: These projects are life to date and may receive supplemental appropriations during FY2023.



Proprietary Funds



Enterprise Funds



Enterprise Funds

Enterprise Fund Statement FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	1,291,969	1,430,931	1,430,931	1,524,507	93,576	6.54%
Charge for Service	591,706,240	584,595,245	629,195,245	605,732,373	21,137,128	3.62%
Use of Money & Property	14,536,228	14,322,777	14,322,777	15,535,230	1,212,453	8.47%
Other	18,829,560	12,445,988	14,945,988	15,411,531	2,965,543	23.83%
Transfer In	22,276,462	20,218,279	23,003,331	26,908,861	6,690,582	33.09%
Total Revenues	648,640,460	633,013,220	682,898,272	665,112,502	32,099,282	5.07%
Use of Fund Balance	-	2,928,095	2,928,095	2,479,941	(448,154)	-15.31%
Salaries & Benefits	104,577,294	107,835,303	107,535,303	111,464,737	3,629,434	3.37%
Gen Operating & Maintenance	258,058,009	269,544,263	303,364,263	290,975,634	21,431,371	7.95%
Debt Service Accts	2,291,054	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out	250,703,150	252,172,735	267,587,787	258,961,009	6,788,274	2.69%
Total Expenses	615,629,507	631,326,015	681,211,067	662,305,186	30,979,171	4.91%
Contribution to Fund Balance	-	4,615,300	4,615,300	5,287,257	671,957	14.56%
Revenues Over(Under) Expenses	\$ 33,010,952	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Enterprise funds provide direct deliverables to customers who receive goods or services in exchange for payment. The City charges rates for these services and deposits the revenue into separate operating funds. This revenue pays for the delivery of each service or product. Each operation is intended to be a self-supporting business, therefore employing the enterprise financial model. The City currently operates five funds on this basis: Water and Sewer, Municipal Airports, Municipal Parking, Stormwater Utility, and Solid Waste.

The Municipal Airports Fund supports the operations of Alliance, Meacham, and Spinks Airports through the collection of revenue primarily generated by land and terminal building leases, as well as landing fees, hangar rental, and fuel flowage.

The Municipal Parking Fund is managed by the Transportation and Public Works Department and maintains six parking garages, twenty surface lots, and more than 3,000 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages, and street metered parking spaces, the lease of office and retail space, and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

The Solid Waste Fund is responsible for the collection of refuse and recycling throughout the city. Operations are financed by monthly residential refuse collection rates, service charges for special bulk/brush collection, residential recycling rates, and other miscellaneous fees. These comprehensive solid waste service charges are collected from residents through a monthly fee added to their water bill.

Enterprise Funds

The Stormwater Utility Fund has the responsibility of providing stormwater management to approximately 244,000 residential, commercial and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent. Residential units charges are collected from residents through a monthly fee added to their water bill.

The Water and Sewer Fund is responsible for providing water, wastewater, and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. The fund serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers every month. Debt is issued for large capital projects.

Enterprise Funds

Municipal Airports FUND SUMMARY

	FY2021	FY2022		FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	48,745	51,946	51,946	54,063	2,117	4.08%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	5,742,792	6,944,978	6,944,978	6,325,400	(619,578)	-8.92%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	6,562,478	7,664,019	7,664,019	8,017,733	353,714	4.62%
Special Assesments	-	-	-	-	-	0.00%
Other	1,869,158	225,684	225,684	190,647	(35,037)	-15.52%
Transfer In	178,363	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 14,401,536	\$ 14,946,128	\$ 14,946,128	\$ 14,647,344	\$ (298,784)	-2.00%
Salaries & Benefits	2,095,274	2,657,913	2,657,913	2,953,971	296,058	11.14%
Gen Operating & Maintenance	6,041,755	8,279,045	8,279,045	8,988,050	709,005	8.56%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,728,358	4,009,170	4,009,170	2,705,323	(1,303,847)	-32.52%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 11,865,387	\$ 14,946,128	\$ 14,946,128	\$ 14,647,344	\$ (298,784)	-2.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	28.00	27.48	29.00	28.48	1.00	1.00
Total	28.00	27.48	29.00	28.48	1.00	1.00

FUND PURPOSE AND GOALS

The Aviation Department oversees a system of airports, which includes: Fort Worth Meacham International Airport (Meacham), Fort Worth Spinks Airport (Spinks), and Fort Worth Alliance Airport (Alliance). The Department is responsible for airport operations, budget administration, grant administration, facility and land leasing, and capital project planning for all airports. Airport management oversees and maintains the airport infrastructure in compliance with Federal Aviation Administration (FAA) regulations.

Meacham, constructed in 1925, was the first airport in the Fort Worth system and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham, who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation's Aviation Division. Meacham has two runways, precision instrument approaches, and an FAA

Enterprise Funds

control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

Spinks became a part of the system in 1988 when the Oak Grove Airport was acquired from a private operator, Maurice Hunter "Pappy" Spinks, a renowned aerobatic competitor/promoter and aviation manufacturer. Spinks has two runways, a precision instrument approach, and an FAA contract control tower. A variety of companies that provide aviation services have chosen Spinks as a base of operations.

Alliance, constructed in 1989, is one component of a master-planned mixed-use community known as Alliance Texas developed by Hillwood. The airport serves as an inland logistics port with air, rail, and trucking. Alliance has two runways, precision instrument approaches, and a 24-hour FAA control tower. Airport management, operations, and maintenance and repair of infrastructure at Alliance are conducted by Alliance Air Management through a management agreement with the City of Fort Worth.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by one authorized position to assist with grant processes and reviews. The costs were offset by reduction in other expenses.
- Decreases by \$451,122 as a result of decrease in aircraft landing fee revenues. The decrease in Other Contractual Services and Capital Intrafund Transfer out is to account for the decrease in projected revenue. Per management contract, 65% of expected revenue goes back to Alliance Air Services for managing Alliance Airport and 10% to Capital Intrafund Transfer Out for projects to maintain existing infrastructure as well as to expand the facilities available for aviation users.
- Increases by \$121,177 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$34,527 for costs associated with the implementation of a 2% across-the-board salary increase for general employees.

Enterprise Funds

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Management				
Manage, supervise and coordinate the activities and operations of all Airports - Spinks, Meacham, and Alliance.				
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Spinks)	\$ 2,275,000	\$ 3,176,000	\$ 1,500,000	\$ 1,500,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Mecham)	\$ 3,261,000	\$ 2,769,000	\$ 1,500,000	\$ 1,500,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Alliance)	\$ 6,681,000	\$ 1,611,000	\$ 1,500,000	\$ 1,500,000
Operations				
Perform direct monitoring and evaluation of the airside and landside operational, safety and security functions. Administer all applicable federal, state and local rules, regulations and procedures; perform community relations functions.				
% of time airport status is 'open' (Spinks)	100%	100%	98%	98%
% of time airport status is 'open' (Meacham)	100%	100%	98%	98%
% of time airport status is 'open' (Alliance)	100%	100%	98%	98%
Maintenance				
Provide a well maintained airport environment through proper planning and scheduling of routine and unscheduled maintenance.				
% of work orders addressed within 24 hours (Spinks)	100%	100%	100%	100%
% of work orders addressed within 24 hours (Meacham)	100%	100%	100%	100%
% of work orders addressed within 24 hours (Alliance)	100%	100%	100%	100%
Business Development				
Attract businesses to the Airport and increase revenue through ground and hangar leases.				
Hangar occupancy rate (Spinks)	100%	100%	100%	100%
Hangar occupancy rate (Meacham)	100%	100%	100%	100%
Hangar occupancy rate (Alliance)	100%	100%	100%	100%
Business Development				

Enterprise Funds

Attract businesses to the Airport and increase revenue through ground and hangar leases.

Airport Systems revenue growth at 10% or greater from previous year (Spinks)	24.20%	(54.50%)	10.00%	10.00%
Airport Systems revenue growth at 10% or greater from previous year (Meacham)	54.70%	(23.70%)	10.00%	10.00%
Airport Systems revenue growth at 10% or greater from previous year (Alliance)	84.20%	54.10%	10.00%	10.00%

Enterprise Funds

Municipal Parking FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	18,981	14,500	14,500	31,000	16,500	113.79%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,708,829	5,960,753	5,960,753	7,001,763	1,041,010	17.46%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	202,644	201,519	201,519	251,519	50,000	24.81%
Special Assesments	-	-	-	-	-	0.00%
Other	575	-	-	-	-	0.00%
Transfer In	-	600,000	600,000	600,000	-	0.00%
Use of Fund Balance	-	-	-	248,657	248,657	0.00%
Revenue	\$ 4,931,028	\$ 6,776,772	\$ 6,776,772	\$ 8,132,939	\$ 1,356,167	20.01%
Salaries & Benefits	1,143,177	1,292,318	1,292,318	1,555,765	263,447	20.39%
Gen Operating & Maintenance	2,264,041	2,827,255	2,827,255	3,547,875	720,620	25.49%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,085,917	2,657,199	2,657,199	3,029,299	372,100	14.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,493,135	\$ 6,776,772	\$ 6,776,772	\$ 8,132,939	\$ 1,356,167	20.01%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	18.00	18.00	21.00	21.00	3.00	3.00
Total	18.00	18.00	21.00	21.00	3.00	3.00

FUND PURPOSE AND GOALS

The Parking Services Division within the Transportation and Public Works Department maintains and manages six parking garages, 20 surface lots and, over 3,200 metered parking spaces citywide.

The city garages are located at 10th and Taylor Street, 1200 Houston Street, 1301 Commerce Street, 1401 Gendy Street, 246 West 15th Street, and 8th and Main Street, which is under a long-term lease to the Hilton Hotel. These facilities provide parking for the general public, especially as it relates to the Will Rogers Memorial Center, Museum of Science and History, Amon Carter Exhibits Hall, the Community Arts Center in the Cultural District, the Fort Worth Convention Center, City Hall, and the Central Business District in Downtown. They also allocate space for city vehicles and the personal vehicles of city employees.

Enterprise Funds

Metered parking exists throughout the Downtown Central Business District, the Texas Christian University/BerryStreet area, the West 7th Urban Village, the Cultural District, and the Hospital District.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$867,180 and three authorized positions to assist with parking compliance.
- Increases by \$65,038 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increased by \$17,406 in salary and benefits for 2% Pay Band Adjustment
- Increases by net \$372,100 that is a result of increase by \$2.9 million in debt service principal and interest costs and offsetting it by \$2.6 million in contribution to fund balance.

Enterprise Funds

Solid Waste FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	8,045	18,785	18,785	18,785	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	62,037,547	65,032,513	65,032,513	67,761,987	2,729,474	4.20%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,826,771	5,218,736	5,218,736	5,547,592	328,856	6.30%
Special Assesments	-	-	-	-	-	0.00%
Other	3,621,406	2,335,304	4,835,304	3,152,884	817,580	35.01%
Transfer In	54,210	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 71,547,979	\$ 72,605,338	\$ 75,105,338	\$ 76,481,248	\$ 3,875,910	5.34%
Salaries & Benefits	7,947,502	9,061,763	8,761,763	6,753,294	(2,308,469)	-25.47%
Gen Operating & Maintenance	53,874,809	55,663,650	58,433,650	57,208,763	1,545,113	2.78%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,992,826	7,879,925	7,909,925	12,519,191	4,639,266	58.87%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 68,815,137	\$ 72,605,338	\$ 75,105,338	\$ 76,481,248	\$ 3,875,910	5.34%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	116.00	116.00	81.00	81.00	(35.00)	(35.00)
Total	116.00	116.00	81.00	81.00	(35.00)	(35.00)

FUND PURPOSE AND GOALS

The Solid Waste Fund provides residential solid waste collection, recycling processing, and waste disposal, as well as numerous other solid waste management-related services within the city. It fulfills these duties through the internal staff responsible for key program elements and by using and managing contractors for operational solid waste services.

The Solid Waste Fund has six functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations, the environmental collection center, provide illegal dump investigation and clean up, litter abatement, street sweeping of key strategic roadways and dead animal collections;

Enterprise Funds

Community Education provides public education and outreach; Planning & Research develops and oversees long-term plans for Solid Waste and other areas within the Code Compliance Department. In addition, Solid Waste Administration oversees the various programmatic areas, revenues sources for a sustainability funding plan, and long-term landfill disposal capacity for the City's residential and commercial waste streams; and the Neighborhood Stability Section, part of the Code Enforcement Neighborhood Investigations Division, conducts Safe Neighborhood Initiatives, presents nuisance abatement cases to the Building Standards Commission, and coordinates the Code Ranger Program.

The Solid Waste Fund pays for the collection of sidewalk containers, mitigates and investigates all illegal dumping activity, and litter abatement throughout the city. Additionally, Solid Waste pays a percentage of Code Enforcement costs (based on solid waste enforcement hours). Currently 50% of revenues collected under the grant of privilege are passed through to Transportation and Public Works to offset road wear and tear from commercial service providers, with the remaining 50% staying in the Solid Waste Fund to help align and fund the related commercial sector benefits.

The Solid Waste Fund strives to operate cost-effective, financially sound, and award-winning programs that continually serve as a role model for managing garbage, recycling, and waste reduction services for the residents of Fort Worth, while supporting the City's six Core Values with an exceptional level of customer service.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

There are significant organizational changes from the prior budget, which include the transfer of the following programs from the Solid Waste Fund to the Environmental Fund:

- Decreases by \$1.63 million and 10 authorized positions (APs) due to transfer of Litter Abatement Program and Downtown Big Belly Container Service from the Solid Waste to Environmental Protection Fund.
- Decreases by \$1.34 million and 12 APs due to transfer of Illegal Dumping Abatement from the Solid Waste to Environmental Protection Fund.
- Decreases by \$576,367 and six APs to transfer Illegal Dumping Investigation & Enforcement Unit from the Solid Waste to Environmental Fund.
- Decreases by \$469,551 and three APs due to transfer of Keep Fort Worth Beautiful program from the Solid Waste to Environmental Protection Fund.
- Decreases by \$222,382 and two APs due to transfer of Street Sweeping Program from the Solid Waste to Environmental Protection Fund.
- Decreases by \$159,658 and two APs due to transfer of Keep Fort Worth Beautiful program from the Solid Waste to Environmental Protection Fund. The transfer is offset by increase in General Operating & Maintenance.

The changes above resulted in a total reduction of 35 approved positions and were offset by \$4.23 million increase to contribution to Fund Balance.

Other Solid Waste programs had the following significant changes to the Adopted Budget:

- Increases by \$2.5 million in contractual services for residential collections contract based on volume increases in both the number of collections and amount of solid waste collected.

Enterprise Funds

- Increases by \$574,000 for transfers out. The increase will support enhancements in Code Compliance and reimburse the Water Department for the cost of Solid Waste Fund bills that are not associated with a water bill.
- Increases by \$424,168 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$109,957 in salary and benefits for 2% Pay Band Adjustment.
- Increases by \$116,000 in repair and maintenance costs for vehicle, and equipment repair.
- Increases by \$99,000 in Fuel Oil & Lubricants as a result in raising cost.

Enterprise Funds

Stormwater Utility FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	47,084,916	47,030,941	47,030,941	50,023,168	2,992,227	6.36%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	115,016	72,000	72,000	72,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	553,000	553,000	0.00%
Transfer In	348,032	-	-	-	-	0.00%
Use of Fund Balance	-	2,928,095	2,928,095	2,231,284	(696,811)	-23.80%
Revenue	\$ 47,547,964	\$ 50,031,036	\$ 50,031,036	\$ 52,879,452	\$ 2,848,416	5.69%
Salaries & Benefits	9,364,019	10,145,521	10,145,521	9,888,172	(257,349)	-2.54%
Gen Operating & Maintenance	5,207,182	7,222,857	7,222,857	6,515,421	(707,436)	-9.79%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	335,939	-	-	-	-	0.00%
Transfer Out & Other	29,368,388	32,662,658	32,662,658	36,475,859	3,813,201	11.67%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 44,275,529	\$ 50,031,036	\$ 50,031,036	\$ 52,879,452	\$ 2,848,416	5.69%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	112.00	110.95	105.00	103.95	(7.00)	(7.00)
Total	112.00	110.95	105.00	103.95	(7.00)	(7.00)

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 255,400 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

Enterprise Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$146,193 and one authorized position (AP) to assist with Accela configuration and GIS mapping. The cost is offset by Grading Permit Fee increase.
- Increases by \$141,110 and one AP for floodplain team and development support. The cost is offset by Grading Permit Fee increase.
- Decreases by nine APs transferred to the Development Services Department due to the movement of the water and stormwater development functions. The cost is offset by \$3.5 million in Interfund Transfer out. There is no financial impact to FY2023 budget as a result of this transaction.
- Increases by \$1.3 million in other operating costs including supplies, contractual and other professional services due to inflationary and growth factors as well as contractual commitments.
- Increases by \$1 million due to transfer of funds from Stormwater Utility Fund to Environmental Fund to provide funding for increased street sweeping.
- Decreases by a net (\$912,138) in Capital Intrafund Transfer Out for existing projects.
- Increases by \$491,672 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increased by \$124,046 in salary and benefits for 2% Pay Band Adjustment
- Increases by \$105,454 for Interfund transfer out to fund one AP as a Development Project Coordinator in Development Services department. The cost is offset by Grading Permit Fee increase.
- Increases by \$79,393 for Interfund transfer out to fund one AP as a Sr. Customer Services Representative in Development Services department. The cost is offset by Grading Permit Fee increase.
- Increases by \$15,033 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

Enterprise Funds

Water and Sewer FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	1,216,198	1,345,700	1,345,700	1,420,659	74,959	5.57%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	472,132,157	459,626,060	504,226,060	474,620,055	14,993,995	3.26%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,829,320	1,166,503	1,166,503	1,646,386	479,883	41.14%
Special Assesments	-	-	-	-	-	0.00%
Other	13,338,421	9,885,000	9,885,000	11,515,000	1,630,000	16.49%
Transfer In	21,695,857	19,558,778	22,343,830	26,249,360	6,690,582	34.21%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$510,211,953	\$491,582,041	\$538,967,093	\$515,451,460	\$23,869,419	4.86%
Salaries & Benefits	84,027,322	84,677,788	84,677,788	90,313,535	5,635,747	6.66%
Gen Operating & Maintenance	190,670,222	195,551,456	233,101,456	214,715,525	19,164,069	9.80%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	1,955,115	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out & Other	207,527,661	209,579,083	218,464,135	209,518,594	(60,489)	-0.03%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$484,180,321	\$491,582,041	\$538,967,093	\$515,451,460	\$23,869,419	4.86%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	999.00	974.05	1,002.00	977.05	3.00	3.00
W&S Capital Projects	-	24.95	-	24.95	-	-
Total	999.00	999.00	1,002.00	1,002.00	3.00	3.00

FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. Fort Worth Water (the Utility) serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the

Enterprise Funds

Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

The Water Department is responsible for providing safe, clean drinking water to Fort Worth residents and customer cities. The Sewer Department collects, monitors, treats and processes domestic and industrial waterborne waste from Fort Worth and other contracting communities. The Reclaimed Water Department provides highly treated effluent from Fort Worth's water reclamation facility. Reclaimed water is distributed through a separate system to wholesale and retail reclaimed water customers for non-potable uses such as irrigation and industrial cooling towers.

The Customer Care Division performs metering services as well as billing and collection functions for water, sewer, reclaimed water, stormwater, environmental, and solid waste services for wholesale and retail customers; processes orders for new services; collects delinquent payments and investigates complaints. The division also manages programs to encourage efficient water use, provides educational programming to the public, and is responsible for internal and external communications. In addition, the division provides backflow prevention services, as well as industrial pretreatment by permitting and monitoring businesses and industries that produce a high level of concentrated waste to reduce the impact to the sewer system. The division also coordinates development activities for the Utility with the Development Services Department.

The Management Services Division develops and monitors operating budgets and capital improvement programs, determines rates, and coordinates all fiscal and administrative functions for the Utility, including procurement activities and capital improvement project accounting. The division also provides capital project support, organizational development, information technology services, environmental health and safety program administration, security and emergency planning, records management and workforce development.

The Strategic Operations Division is responsible for developing a master plan for all water and sewer capital projects. This division provides infrastructure and facility planning, asset management, technical support, and SCADA systems management for the Utility. The regulatory affairs section serves as the departmental liaison on all intergovernmental and regulatory issues related to water and sewer services. The laboratory section provides water and sewer sampling and laboratory analysis.

The Capital Delivery Division is responsible for engineering and construction of facilities and pipeline projects including water and sewer mains, new development infrastructure, treatment facilities, storage tanks, pump stations and lift stations. The division provides in-house design, construction inspection services and coordination of projects with the City's street bond program.

The Plant Operations Division treats and distributes a safe water supply to meet customer needs and operates five water treatment plants and various water storage and pumping facilities located throughout the city. It is responsible for the metering of all the wholesale customer cities' water and sewer services. The division also provides wastewater treatment services for Fort Worth and its customer cities through a regional water reclamation facility. Furthermore, this facility dewateres and treats Class AB biosolids for beneficial re-use. The facility sells biogas produced in its onsite digesters for RIN credit to MAS Energy (Renovar). The water reclamation facility generates about 45% of its energy using natural gas turbines.

The Field Operations Division is responsible for the maintenance and repair of more than 7,000 miles of water distribution and sewer collection system pipelines. The division handles main break and leak repairs, line location services, sewer overflows, inspection and cleaning of sewer lines, water and sewer taps, and fire hydrant and valve maintenance.

Enterprise Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 Adopted Budget of \$515.5 million is an increase of \$23 million. This increase is achieved with no retail water or sewer rate increase.

The Adopted Budget increases for the addition of 12 positions to provide data analysis, customer service, financial management, system implementation, and regulation reporting support.

Additionally, 9 positions move from the Water and Sewer Fund to the Development Services Department in the General Fund. The Water & Sewer Fund continues to fund these 9 positions as a transfer out to the General Fund. This results in a net increase of 3 positions.

The Adopted Budget:

- Decreases by \$1.16 million and nine authorized positions (APs) transferred to the Development Services Department due to the movement of the water and stormwater development functions.
- Increases by \$239,668 and three APs to manage the IE Apprenticeship Program.
- Increases by \$199,368 and two APs to assist with customer services and wholesale operations.
- Increases by \$151,672 and one AP to assist with Horizontal Assets.
- Increases by \$148,093 and one AP to assist with SCADA projects.
- Increases by \$144,592 and one AP assist with PMIS.
- Increases by \$116,560 and one AP to assist with Customer Care Conservation.
- Increases by \$95,437 and one AP to assist with purchasing.
- Increases by \$88,747 and one AP to assist with Industrial Pretreatment.
- Increases by \$40,476 and one AP to assist with Management Services.
- Increases by \$8,972,235 in Chemicals due to commodity increases.
- Increases by \$3.98 million in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$3.53 million in Raw Water Purchases due to a 3% Tarrant Regional Water District rate increase.
- Decreases by \$3.58 million in transfer to Water/Sewer Fund to partially offset the cost of the expenses listed.
- Increases by \$3.25 million in required debt payments due to the sale of \$150M in debt in the summer of 2022.
- Increases by \$2.97 million in Commercial and Residential Meter/Valve Supply, Minor Equipment, Operating Supplies, paving materials and Uniforms due to commodity increases and supply chain cost increases.
- Decreases by \$2.12 million in equipment and vehicle purchases due to pre-funding of capital purchases in the summer of 2022.
- Increases by \$1.65 million in Salaries & Benefits associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$1.6 million in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$1.37 million in Gas Utility Service due to commodity increases.
- Decreases by \$869,908 in Energy Savings principal and interest payments due to retirement of the debt in FY23.
- Increases by \$749,149 due to increase in Administrative cost and ITS Services allocations.

Enterprise Funds

- Increases by \$687,520 in Bank Charges due to growth of the customer base and customer payment type preferences.
- Increases by \$244,394 in Interfund transfer out to fund two APs in the Purchasing Division. These positions help Water department with procurement needs on a daily basis.

Enterprise Funds

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Street Maintenance				
Manage and maintain street infrastructure. Develop and direct street maintenance programs consisting of rehabilitation and pavement preservation applications while also providing efficient customer service to internal and external customers.				
Apply 18 lane miles of asphalt overlay on an annual basis (new measure for FY 22)	20.28	15.99	18	18
Repair potholes within 48 hours 95% of the time	100%	100%	95%	95%
Stormwater Operations				
To manage and maintain stormwater infrastructure. Stormwater services encompass channel restoration, drainage inlet cleaning and inspection, vegetation management and mowing.				
Maintain or restore 7 miles of the open channel drainage system on an annual basis	7.48	8.12	7	7
Clean and inspect 6,350 drainage inlets on an annual basis	6,638	6,507	6,350	6,350
Mow 1,480 acres of vegetation in drainage easements on an annual basis	1,456	1,342	1,480	>1480
Transportation Engineering				
To plan, program and coordinate multimodal transportation system development by providing professional engineering services and safety program management.				
Retime 1/3 of the City's Signal Intersections annually to optimize traffic flow with changing in traffic patterns and volumes.	192	301	300	300
Conversion of residential street lights to LEDs within the 75% MMA.	867	443	275	275
Installation of 1,000,000 linear foot of additional pavement markings and improvement of aging markings.	N/A	1,924,901	1M	>1M
Transportation Operations				
To actively operate, plan, and maintain the system of streetlights, signs and traffic signals in a manner that provides safety and achieves mobility across all modes of travel.				
Number of instances signals go on flash due to equipment failure.	437	354	300	300
Traffic regulatory sign replacement within 4 hours of damage notification 95% of the time	97%	98%	95%	95%

Enterprise Funds

Transportation Planning

To strategically plan multimodal transportation system development by providing development plan review, SmartCity Technology and implementation of Vision Zero.

Provide resolution to citizen requests for Traffic Engineering improvements in less than 60 days.	78%	93%	95%	95%
Install 15,000 linear foot of sidewalk within the 75% Majority Minority Areas (MMAs).	13,750	15,989	15,000	15,000

Transportation Parking Management

The Parking Services Division in the Transportation and Public Works Department maintains and manages six parking garages, 20 surface lots and over 3,000 metered parking spaces citywide.

Provide resolution for all citizen requests related to parking meter operation issues within 24 hours during the operational week.	N/A	97%	85%	85%
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Stormwater Program Development

Provide strategic leadership, direction, coordination, and collaboration with Service Providers for direct implementation of Program maintenance, mitigation, warning, and development review to achieve the mission of the Stormwater Management Program "to protect people and property from harmful stormwater runoff."

Perform condition assessment (CCTV inspection/evaluation) of critical storm drain pipes to understand condition and prioritize project needs.	29.45	37.1	40	40
Perform initial site visits for non-emergencies within 72 hours 95% of the time	99%	97%	95%	95%
Perform initial site visits for emergencies within 24 hours 95% of the time	99%	99%	95%	95%
Respond to all detected flood warning system failures within 1 week.	NA	100%	100%	100%

ROW Management

Responsible for the coordination, permitting and inspection of private utility work within the City's Right-of-Way (ROW); providing support to TPW Capital delivery in the areas of communication, utility coordination, and documentation; and performing the City Engineer "function" including maintaining CFW construction standards within the ROW to protect the public and City assets.

"Utility" Permitting: Respond to 95% of workflow steps in permitting within 3 business days	99%	100%	95%	95%
Utility Coordination: 90% of Critical Projects achieve "cleared status" prior to construction start date	88%	89%	90%	90%
Public Information Request Closeout: Close 90% of PIRs within 14 days of submission	90%	92%	90%	90%

Regional Transportation Planning and Coordination

Development of a program of multi-modal prioritized projects that are synced with policy, leverages partnerships with local, state, regional, and federal entities, and are shovel-ready for capital delivery and matched with funding opportunities.

Enterprise Funds

Develop on average 100 miles of pre-engineered arterial corridor over a four-year period. (Measured: linear mileage of planned facilities)	N/A	N/A	3 at 100%	3 at 100%
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Create an easily monitored phased and prioritized 20-year Transportation Master Plan that is synced with all modes and land use policies (MTP, ATP, Transit, and Land Use) that includes a program of projects-ready to move towards capital delivery and funding. (% of plan complete)	N/A	N/A	30% Complete	30% Complete
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Railroad Program

Plan for and implement improved railroad crossings within the city; creating partnerships to improve safety and develop quiet zones for passenger and freight rail that improves the mobility of the city's overall transportation system.

Identify needs of 204 citywide railroad crossings and follow through maintenance as required. Does not include emergency repairs. (# of identified RR crossing maintenance needs met)	N/A	7	20	20
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Identify RR Crossings for noise concerns and mitigation techniques city-wide. (% of impacted areas in quiet zones) (size of buffer needed for areas impacted by RR noise issues, including vulnerable communities)	N/A	N/A	6	6
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Reduce customer complaints related to noise, pavement condition and damaged or malfunctioning equipment.	N/A	N/A	10%	10%
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Capital Delivery

To proactively manage the engineering design and construction of transportation related Capital Improvement Projects

Average Total Contract Amendment Cost as Percentage of the Full Design Agreement Cost	N/A	N/A	15%	15%
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Project Managers provide project updates on-time each month.	N/A	N/A	95%	95%
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Deliver the Bond Program projects on schedule	N/A	N/A	90%	90%
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Construction

To proactively manage the construction inspection of Capital Improvement Projects. As well as, survey and material testing for many City departments.

Keep 3rd party inspection outsource below 25%	N/A	N/A	25%	25%
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Improve service levels by 40% utilizing drone technology saving time and money for survey requests	N/A	N/A	40%	40%
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Pavement Management

Enterprise Funds

To manage and maintain street infrastructure. Develop and direct street maintenance programs consisting of rehabilitation and pavement preservation applications while also providing efficient customer service to internal and external customers.

Maintain the overall PCI score of 70% or better	79%	80%	74%	74%
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Fiscal Management

To ensure all business and administrative functions in the department are compliant to the City's Administrative Regulation as well federal state and local regulations.

Pay 95% of all invoices within 30 days	N/A	N/A	95%	95%
Ensure 95% of all purchases are compliant and prevent "after the fact" purchases.	N/A	N/A	95%	95%
Manage Inactive and Overdrawn projects to no more than 5% of our active project population.	N/A	N/A	95%	95%

GIS/Asset Management

To provide support for Transportation & Public Works by creating, tracking, analyzing and mapping infrastructure assets and non-infrastructure related spatial data; providing tools to capture, report and analyze work; and develop, facilitate and improve processes related to assets and technology.

Complete M&C maps within 5 business days of request.	N/A	N/A	95%	95%
Complete Mailing Lists within 5 days of request.	N/A	N/A	95%	95%
Complete data requests within 10 business days of request.	N/A	N/A	95%	95%

Safety & Occupational Health

To ensure that a strong safety program and initiatives are established and maintained to build a strong safety culture throughout the organization.

Properly document and track Incident Rates	N/A	N/A	90%	90%
Provide 10 safety trainings and ensure they are delivered to 85% of the targeted staff	N/A	N/A	85%	85%
Track training in the VAIRKKO database	N/A	N/A	90%	90%



Internal Service Funds



Internal Service Funds

Internal Service Fund Statement

FUND SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Charge for Service	44,611,702	44,987,575	44,987,575	94,777,643	49,790,068	110.68%
Use of Money & Property	6,140,259	3,883,269	3,883,269	3,658,202	(225,067)	-5.80%
Other	82,673,172	89,225,899	91,985,559	95,986,986	6,761,087	7.58%
Transfer In	32,537	10,663	10,663	6,712	(3,951)	-37.05%
Total Revenues	133,457,670	138,107,406	140,867,066	194,429,543	56,322,137	40.78%
Use of Fund Balance	-	87,597	20,048,670	7,446,110	7,358,513	8400.42%
Salaries & Benefits	22,799,427	23,391,129	22,587,606	46,661,735	23,270,606	99.48%
Gen Operating & Maintenance	102,631,909	114,033,015	133,144,904	154,279,646	40,246,631	35.29%
Transfer Out	3,134,388	770,859	5,183,226	934,272	163,413	21.20%
Total Expenses	128,565,724	138,195,003	160,915,736	201,875,653	63,680,650	46.08%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 4,891,946	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and services provided by one department of the City of Fort Worth to another. Departments utilizing services provided in-house are charged a fee by the Internal Service Fund department providing the service. The Internal Service Fund departments depend upon revenue generated from those fees to support all departmental functions. The city currently operates four funds on this basis: Capital Projects Service, Fleet and Equipment Services, Group Health and Life Insurance, and the Risk Financing Fund. Information Systems, previously categorized as an internal service fund, is now included as a department within the General Fund.

The Capital Projects Service Fund, through the Transportation & Public Works Department and the Property Management Department, provides engineering services for other city departments. Engineering services provided include project design and management, surveying, quality control testing, and construction inspection for all water, storm drain, sidewalk, and other infrastructure projects.

The Fleet and Equipment Services Fund enables the Property Management Department to procure and manage fuel and acquire, maintain, repair, and dispose of vehicles and equipment in the city fleet.

The Group Health and Life Insurance Fund coordinate the health insurance programs for active employees and their dependents. It also provides basic life insurance and manages the Employees' Wellness Program.

The Risk Financing Fund, which manages the Risk Management and Workers' Comp Divisions, is responsible for property and liability insurance and claims management, coordinating loss identification, reduction, and prevention programs, and providing workers' compensation benefits.

Internal Service Funds

Capital Projects Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	15,068,522	14,954,248	14,954,248	15,652,944	698,696	4.67%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	87,445	100,000	100,000	100,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	2,519	-	-	-	-	0.00%
Transfer In	12,980	-	-	-	-	0.00%
Use of Fund Balance	-	38,513	2,121,206	1,647,793	1,609,280	4178.54%
Revenue	\$ 15,171,465	\$ 15,092,761	\$ 17,175,454	\$ 17,400,737	\$ 2,307,976	15.29%
Salaries & Benefits	11,135,498	11,606,487	11,606,487	13,818,086	2,211,599	19.05%
Gen Operating & Maintenance	3,077,818	2,924,437	3,598,437	3,034,264	109,827	3.76%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,783,088	561,837	1,970,530	548,387	(13,450)	-2.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 16,996,405	\$ 15,092,761	\$ 17,175,454	\$ 17,400,737	\$ 2,307,976	15.29%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	125.00	125.00	11.00	11.00
Total	114.00	114.00	125.00	125.00	11.00	11.00

FUND PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management

Internal Service Funds

Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

FY2023 DISCUSSION

The Adopted Budget:

- Increases by \$397,261 and three authorized positions (APs) to assist with capital delivery.
- Increases by \$380,743 and four APs to assist with construction inspections.
- Increases by \$176,627 and two APs to provide administrative support.
- Increases by \$162,779 and two APs positions to provide capital project accounting specialists.
- Increases by \$571,528 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increased by \$152,206 in salary and benefits for 2% Pay Band Adjustment.
- Increases by \$115,000 for utility coordination support.
- Decreases by \$27,126 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

Internal Service Funds

Capital Projects Service – City Attorney

DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	421,941	421,941	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 421,941	\$ 421,941	0.00%
Salaries & Benefits	-	-	-	421,941	421,941	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 421,941	\$ 421,941	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	50.00	50.00	51.00	51.00	1.00	1.00
Capital Projects Service	4.00	4.00	4.00	4.00	-	-
Total	54.00	54.00	55.00	55.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The City Attorney's Office, under the direction of the city attorney, is responsible for the administration of all legal affairs of the city; city representation in all lawsuits, litigation and hearings; preparation of ordinances, contracts, and all other legal documents; and the rendering of legal advice and opinions to the city council, city manager, and city departments.

The City Attorney's Office has two divisions: Transactional and Litigation. The Transactional Division provides transactional and advisory services as general counsel, whereas the Litigation Division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a senior assistant city attorney who acts as the section chief. In addition, two section chiefs serve on the

Internal Service Funds

executive team, along with the city attorney and deputy city attorneys. Support Services provide clerical and other assistance to the attorneys in all sections of the department.

The Transactional Division is comprised of three sections: Real Estate and Finance, Land Use and Regulatory Compliance, and General Services. This division handles all city contracts, advises almost all city boards and commissions and counsels the city council and city staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting. Outside counsel is retained only in those instances where specialized expertise is needed, workload constraints are present, or a conflict exists.

The Litigation Division is comprised of three sections: Employment and Human Resources, Public Safety, and General Litigation. Attorneys in this division represent the city in cases in which the City of Fort Worth is a party. This division also handles civil rights, code compliance, employment, general litigation and prosecution in municipal court.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$421,941 and 4 positions for legal assistance on capital projects.

Internal Service Funds

Capital Projects Service – Transportation and Public Works

DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	15,068,522	14,954,248	14,954,248	15,652,944	698,696	4.67%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	87,445	100,000	100,000	100,000	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	2,519	-	-	-	-	0.00%
Transfer In	11,735	-	-	-	-	0.00%
Use of Fund Balance	-	38,513	2,121,206	1,225,852	1,187,339	3082.96%
Revenue	\$ 15,170,220	\$ 15,092,761	\$ 17,175,454	\$ 16,978,796	\$ 1,886,035	12.50%
Salaries & Benefits	11,135,498	11,606,487	11,606,487	13,396,145	1,789,658	15.42%
Gen Operating & Maintenance	3,077,818	2,924,437	3,598,437	3,034,264	109,827	3.76%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,783,088	561,837	1,970,530	548,387	(13,450)	-2.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 16,996,405	\$ 15,092,761	\$ 17,175,454	\$ 16,978,796	\$ 1,886,035	12.50%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	125.00	125.00	11.00	11.00
Total	114.00	114.00	125.00	125.00	11.00	11.00

DEPARTMENT PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

Internal Service Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$115,000 for utility coordination support.
- Increases by \$191,938 and 3 positions to assist with capital delivery.
- Increases by \$176,627 and 2 positions to provide administrative support.
- Increases by \$162,779 and 2 positions to provide capital project accounting specialists.
- Increases by \$380,743 and 4 positions to assist with construction inspections.

Internal Service Funds

Fleet and Equipment Services

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service Fines & Forfeitures	28,075,717	28,501,354	28,501,354	32,145,610	3,644,256	12.79%
Use of Money & Property	40,741	83,279	83,279	59,522	(23,757)	-28.53%
Special Assesments Other	-	-	-	-	-	0.00%
Transfer In	127,319	16,708	2,776,368	19,741	3,033	18.15%
Use of Fund Balance	6,713	10,663	10,663	6,712	(3,951)	-37.05%
	-	-	2,012,996	-	-	0.00%
Revenue	\$ 28,250,489	\$ 28,612,004	\$ 33,384,660	\$ 32,231,585	\$ 3,619,581	12.65%
Salaries & Benefits	8,779,352	9,113,717	8,613,717	9,412,080	298,363	3.27%
Gen Operating & Maintenance	18,209,419	19,296,493	24,569,149	22,687,281	3,390,788	17.57%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	94,072	201,794	201,794	132,224	(69,570)	-34.48%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 27,082,843	\$ 28,612,004	\$ 33,384,660	\$ 32,231,585	\$ 3,619,581	12.65%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	107.00	108.80	107.00	108.80	-	-
Total	107.00	108.80	107.00	108.80	-	-

FUND PURPOSE AND GOALS

The Fleet & Equipment Services Fund, an Internal Service Fund, is managed by the Fleet Services division of the Property Management Department. The Fleet Services division is responsible for the maintenance, servicing and accident repair of the entire City's fleet. The Fleet & Equipment Services Fund also accounts for funding related to fuel services, asset acquisition and asset disposition for the entire city fleet although these functions are the responsibility of the General Services Division of the Property Management Department.

The Equipment Services Fund is principally sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of Equipment Services' operating funds come from interdepartmental charges from other city departments for fuel, parts, and other vehicle and equipment-related services provided. The application of an overhead charge to all vehicle repair parts, fuel, and outside

Internal Service Funds

services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department specific administrative functions.

Fleet Services operates the following five locations throughout the city of Fort Worth: James Avenue Service Center, Southside Service Center, Water Service Center, North Service Center and Brennan Avenue body shop. Each of the Service Centers provides repair and replacement of all fleet asset maintenance support. The Brennan Avenue body shop location provides accident repair along with asset auction/salvage processing.

Fleet services not only operates service and maintenance functions, but all centers provide onsite fueling stations. Petroleum availability includes; unleaded fuel, low Sulphur diesel, DEF additive, and propane. In addition, Fleet Services operates a non-manned fueling site in Southeast Fort Worth which includes a slow-fill compressed natural gas station.

In a continuing effort to provide the best possible fleet services, the Fleet Services division also contracts a wide variety of fleet-related services to outside entities when contracting is deemed the most efficient and effective means to provide the required service. Maintenance and repair services are contracted out for the following reasons:

- The required expertise is not available in-house including proprietary diagnostic needs.
- Substantial capital investment would be necessary to perform the service in-house.
- The service could be performed less expensively by an outside vendor.
- Workload overflow relief as needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2023 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a robust vehicle replacement plan. As part of the plan, the Fleet Acquisition section, which during FY2022 was transferred to the General Services Division, analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, mileage, downtime, along with other determining factors to determine a replacement rating. Based on this yearly analysis, the vehicles and equipment are prioritized for replacement. The Fleet Acquisition section subsequently meets with each department to review and fine-tune the replacement rankings. The replacement lists are consolidated to determine replacement vehicle priorities for the coming fiscal year.

Additionally, to stabilize budgeting for major purchases in vehicles and equipment, the city created a Vehicle and Equipment Replacement Fund (VERF) in FY2014. This provides a systematic, citywide approach to procurement and disposition of fleet, as well as ensures adequate funds are available to purchase vehicles and equipment.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$3,217,037 due to increased fuel costs.
- Increases by \$100,642 for a 2% set aside for salary market adjustments.
- Increases by \$108,628 for Risk Management Allocation costs.
- Increases by \$130,915 in the Administrative Cost Allocation.

Internal Service Funds

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
Fleet Maintenance				
Perform or coordinate, with outside vendor services, preventative maintenance, up fitting and de-fleet, service and body repairs, parts installation, and mobile services of all City fleet vehicles and equipment.				
Fleet availability (%)	94%	92%	95%	95%
Preventive maintenance compliant within the fiscal year	45%	39%	80%	80%
Preventive maintenance completed within the fiscal year	46%	43%	80%	80%
Customers who indicate the service provided meets or exceeds expectations	98%	99%	95%	95%
Asset Management				
This area provides equipment specification writing, new unit acquisition, in-fleeting, de-fleeting, and disposal of city-owned vehicles and equipment.				
Budget-approved vehicles placed on purchase orders within budgeted fiscal year.	71%	16%	75%	75%
Units delivered within promised delivery date	7%	5%	60%	60%
Cost recovery based on purchase price	10%	34%	10%	10%

Internal Service Funds

Group Health and Life Insurance

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	1,467,463	1,531,973	1,531,973	1,564,193	32,220	2.10%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,707,361	3,300,000	3,300,000	3,100,000	(200,000)	-6.06%
Special Assesments	-	-	-	-	-	0.00%
Other	62,495,400	66,861,802	66,861,802	69,365,750	2,503,948	3.74%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	18,732	5,318,732	5,287,797	5,269,065	28128.68%
Revenue	\$ 69,670,224	\$ 71,712,507	\$ 77,012,507	\$ 79,317,740	\$ 7,605,233	10.61%
Salaries & Benefits	1,200,968	946,422	946,422	1,078,359	131,937	13.94%
Gen Operating & Maintenance	63,294,378	70,766,085	76,066,085	78,239,381	7,473,296	10.56%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 64,495,345	\$ 71,712,507	\$ 77,012,507	\$ 79,317,740	\$ 7,605,233	10.61%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	10.00	7.75	11.00	8.25	1.00	0.50
Total	10.00	7.75	11.00	8.25	1.00	0.50

FUND PURPOSE AND GOALS

The Group Health & Life Insurance Fund administers health insurance for employees and their dependents in addition to basic life insurance for employees. Since FY2002, the Group Health & Life Insurance Fund has included budget for the Employees' Wellness Program. Fund revenues come from active employees, contributions from city funds, and interest on investments.

The Group Health & Life Insurance Fund is comprised of the Benefits & Wellness Divisions, which were combined into the Benefits/Wellness division in FY2021.

Internal Service Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Due to the spike and increase in claims trends predicted, the FY2023 Adopted Budget includes a 5% increase from the City and a 3% increase from the employees. Claims costs and trends have jumped up due to long-term COVID conditions and delay of care. This increase in premium will align the budget with the new trend in healthcare expenses.

The Adopted Budget:

- Increases by \$49,227 and one authorized position to assist leave related needs. This position is partially allocated to the Risk Financing Fund and Group Health Fund.
- Increases by \$5.7 million in Clime Payments/Settlements due to City's claims costs to rise significantly.
- Increases by \$1.56 million in Group Health Internal Service Fund. The increase is required to the Fire department's administrative service charge, as mandated in the Collective Bargaining Agreement.
- Increases by \$150,000 in consultant and other professional Services
- Increases by \$48,376 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$14,160 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$13,970 in salary and benefits for 2% Pay Band Adjustment.

Internal Service Funds

Information Technology Solutions

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	45,414,896	45,414,896	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 45,414,896	\$45,414,896	0.00%
Salaries & Benefits	-	-	-	20,202,509	20,202,509	0.00%
Gen Operating & Maintenance	-	-	-	24,962,928	24,962,928	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	249,459	249,459	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 45,414,896	\$45,414,896	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Information Technology Systems	158.00	156.98	160.00	158.98	2.00	2.00
Total	158.00	156.98	160.00	158.98	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The Information Technology Solutions (IT Solutions or ITS) Department provides for the management of the City's information technology infrastructure, systems and services.

IT Solutions is responsible for coordinating all information technology resources to support the strategic vision of the City of Fort Worth by providing quality service to the community. This coordination of technology is accomplished through services such as planning and project management, administrative support, technical services, software application development and acquisition, and telecommunications.

Internal Service Funds

All City departments are customers of IT Solutions. ITS receives the bulk of its revenue from the allocations made to these customers. The Department's expenditures include personnel costs, operating supplies, contractual/consulting services, licensing, maintenance and equipment such as servers, hardware and software.

IT Solutions operates and maintains the Fort Worth Regional Radio System. The system supports more than 39,000 subscribers throughout more than 168 jurisdictions. Revenue from this system offsets annual operating costs.

IT Solutions is organized into the following functional areas/bureaus: Infrastructure, Applications and Project Management, and FERS.

The Infrastructure Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations and Support Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the City's data network and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the City IT systems and infrastructure. Support Services include desktop and hardware divisions that manage the city's computing functions and devices. This bureau also leverages Help Desk support to provide IT technical assistance and services for all city departments. A new division within this bureau is the formation of the Asset Management Division. This Division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets to include software and licenses across the City.

The Applications and Project Management Bureau consists of the following divisions: Distributed Applications, Applications Public Safety, Database, GIS and Project Management Office. This bureau is responsible for application development and implementation of software systems together with the public safety specific systems for Police and Fire. This bureau also contains the Database and Geographic Information systems support functions. The Project Management Office division provides for portfolio management and project management to other city departments for technology related needs.

The FERS Bureau is responsible for the operations and maintenance of the following divisions: Finance, ERP, Radio Services and Information Security. The IT Finance team handles financial and budget management functions, allocations, procurement of technology equipment and services for all city departments, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The Radio Services Division manages and operates the city's public safety and public works radio systems. The Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Information Technology Solutions (IT Solutions or ITS) Department moved from the General Fund to the Information Technology Systems Fund.

The Adopted Budget:

- Increases by \$255,717 and two authorized positions to assist with contracts and IT support. The cost is offset by reducing the cost of Operating & Maintenance.
- Increases by \$28.8 million due to the Contra Expense accounts no longer reducing expenditures.
- Decreases by \$4.75 million in Capital Intrafund Transfer Out for existing projects.

Internal Service Funds

- Increases by \$2.66 million for adjustments due to inflationary and growth factors as well as contractual commitments.
- Increases by \$792,842 in salary and benefits for previously approved costs associated with pay-for-performance, rising health care costs, and pension contributions.
- Increases by \$361,800 in salary and benefits for pay band adjustment, rising health care costs, and pension contributions.

Internal Service Funds

Summary of Services and Performance Measures

Key Measures	FY21 Actual	FY22 Actual	FY23 Target	Desired Level
1.1 Analysis and Planning				
The Information Technology Solutions Project Management Office partners with City of Fort Worth departments to understand business needs and facilitate delivery of value-added solutions to support enterprise goals and objectives: business analysis, project oversight and liaison services.				
Each active project has a weekly status report (%)	78%	62%	95%	95%
Projects are completed on or before the Original Planned Completion Date (%)	N/A	97%	70%	70%
Each project that is completed has 2 or fewer Project Change Requests associated with the project. -- Quarterly	N/A	92%	80%	80%
Capital Projects that are approved by October 1 are initiated by April 1 of the following year (%)	N/A	N/A	85%	85%
Secure Socket Layer (SSL) Certificates are renewed at least 30 days prior to expiration (%)	53%	35%	80%	80%
1.2 Applications and Databases				
This division provides application and database design, web and client server applications, Geographic Information System (GIS) design, development and support, Computer Aided Dispatch (CAD) support, and Enterprise Resource Planning (ERP).				
HEAT Tickets met Service Level Objectives Incident Tickets severity 0 and 1 --- explain importance - high priority items, review for entire document	100%	100%	100%	100%
HEAT Tickets met Service Level Objectives Incident Tickets severity 2 and 3 resolved within 2 business days.	N/A	99%	99%	99%
HEAT Tickets met Service Level Objectives Incident Tickets severity 4 resolved within 4 business days	97	99%	99%	99%
HEAT Service Requests met Service Level Objectives	N/A	81%	95%	95%
1.3 ITS Finance				
This division provides four focus areas; Contract Compliance Unit, Purchasing Unit, Chargeback Unit and Human Resources Unit. The first unit is the Contract Compliance Unit which provides for the execution and management of technology related contracts. The Purchasing Unit performs the transactions of requisitions, purchasing orders, and the receiving task for the paying of invoices. The Chargeback Unit handles the tasks related to wireless connectivity such as cell phones, sims for laptops and cameras along with hotspots. This unit also provides for video cable services and managed print services. The last Unit is the Human Resource function which provides direction and guidance for payroll and other human relation activities.				
Ensure contracts are compliant with renewal's expiration	N/A	New	75%	75%

Internal Service Funds

Ensure that invoices are compliant with State law by being paid within 30 days.	N/A	New	75%	75%
Ensure that chargebacks are processed and submitted to FMS by the 5th of each month.	N/A	New	80%	80%
Ensure that payroll corrections and ePARs are submitted within one day of notification of incident.	N/A	New	80%	80%

2.1 Infrastructure Support & Disaster Recovery

Provisions, maintains, and supports technology infrastructure including telephones, network services, storage, email, and servers.

Core Internet Availability	99.41%	99.97%	99.99%	99.99%
Public Safety Internet Availability	99.98%	99.98%	99.99%	99.99%
All other Intranet Availability	99.91%	99.92%	99%	99%
Server Patching	91.00%	89.00%	90.0%	90.0%
Server Uptime	99.97%	99.79%	99.50%	99.50%

2.2 Data Center Management

Our mission is to furnish and maintain data center facilities and services while providing accurate, timely, and responsive customer support through the monitoring and alerting of processes and infrastructure related to information technology.

Safety and Security - badge access requests completed within 24 hours	N/A	86%	90%	100%
Safety and Security - Incidents resolved within 7 days	N/A	85%	90%	100%
Initial outage communication distributed within 15 minutes of an outage.	100%	100%	90%	100%
Execution of After Action Reports for outages within 3 days after event.	80%	83%		
Storage is backed-up on schedule	N/A	95%	90%	100%

2.3 Customer Service & End User Experience

Provides technical call center support and end point solutions/management for City Department staff and external customers that use City of Fort Worth technologies including hardware, software, systems, and infrastructure.

Customers satisfied with response to IT requests/tickets.	94%	93%	95%	95%
Completion of computer unit refreshes on schedule.	100%	79%	90%	90%
Average Abandonment rate not higher than 7.5%	8.18%	11.22%	7.5%	7.5%
Patch Management - Endpoints	N/A	91%	90%	90%
Reopening Tickets - % of tickets reopened	N/A	0.62%	2%	2%

Internal Service Funds

2.4 Radio Services

Provisions, maintains and supports the North Texas Interoperable Radio Network.

Availability for the North Texas Interoperable Radio Network	99.999%	100.000%	99.999%	99.999%
Meet service level targets for response to incident tickets	96%	94%	95%	95%
Communications availability of all Outdoor Warning Sirens	N/A	99.866%	99.81%	99.81%

3.1 Cybersecurity

Provide service required to protect the confidentiality and integrity of the City of Fort Worth's information assets.

Employees have completed cyber security awareness training (%)	97%	97%	95%	95%
# of security risk assessments performed on City systems	51	51	18	no limit

Internal Service Funds

Risk Financing FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	304,713	399,990	399,990	398,680	(1,310)	-0.33%
Special Assesments	-	-	-	-	-	0.00%
Other	20,047,935	22,347,389	22,347,389	26,601,495	4,254,106	19.04%
Transfer In	12,845	-	-	-	-	0.00%
Use of Fund Balance	-	30,352	10,595,736	510,520	480,168	1582.00%
Revenue	\$ 20,365,493	\$ 22,777,731	\$ 33,343,115	\$ 27,510,695	\$4,732,964	20.78%
Salaries & Benefits	1,683,609	1,724,503	1,420,980	2,150,701	426,198	24.71%
Gen Operating & Maintenance	18,050,295	21,046,000	28,911,233	25,355,792	4,309,792	20.48%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	257,228	7,228	3,010,902	4,202	(3,026)	-41.86%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 19,991,132	\$ 22,777,731	\$ 33,343,115	\$ 27,510,695	\$4,732,964	20.78%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	15.00	15.00	17.00	17.50	2.00	2.50
Total	15.00	15.00	17.00	17.50	2.00	2.50

FUND PURPOSE AND GOALS

The Risk Financing Fund is responsible for maintaining the commercial and self-insurance programs, claims management, and safety risks for the city. The Risk Financing Fund is comprised of two functions: Workers' Compensation and Risk Management. The Risk Management Function is comprised of the Property & Casualty Division and the Employee Health & Safety Division. Within these functions, there are personnel who promote return to work, safety, and subrogation interests.

The Workers' Compensation division is responsible for providing statutorily-mandated benefits to city employees who are injured in the course and scope of employment, provided the claims are deemed compensable under the Texas Workers' Compensation Act. The division also harbors specialists responsible for employee return to work efforts.

Internal Service Funds

The Property & Casualty (P&C) division maintains all other aspects of the city's insurance program. Utilizing both self-insured and outside commercial insurance programs, the P&C division focuses on controlling costs from property and casualty claims and/or litigation. It also strives to preserve and protect the city's assets through loss prevention, loss control, and risk financing mechanisms.

The Employee Health & Safety Division helps to educate our city's workforce on the importance of maintaining safety processes and controls. Both Workers' Compensation and Risk Management pursue subrogation when possible, recovering funds from third parties who are liable for losses paid by the city.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$213,556 and one authorized positions (APs) to assist with safety training. The positions are offset by a reduction in Operating and Maintenance cost.
- Increases by \$49,227 for the partial funding of one AP position in the Group Health Fund to assist leave related needs. This position is offset by a reduction in Operating and Maintenance cost and counted in Group Health Insurance Fund.
- Increases by \$3.58 million due to Commercial Insurance policy increases.
- Increases by \$849,404 due to Workers' Compensation claim administration and cost.
- Increases by \$48,376 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$46,775 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.

Fiduciary Funds



Fiduciary Funds

Retiree Healthcare Trust

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	573,852	569,525	569,525	569,925	400	0.07%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,644,987	1,000,005	1,000,005	1,000,000	(5)	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	27,508,136	30,414,438	30,414,438	30,547,350	132,912	0.44%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 29,726,975	\$ 31,983,968	\$ 31,983,968	\$ 32,117,275	\$ 133,307	0.42%
Salaries & Benefits	142,771	275,321	275,321	295,240	19,919	7.23%
Gen Operating & Maintenance	25,415,067	28,246,118	28,246,118	28,310,116	63,998	0.23%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	3,462,529	3,462,529	3,511,919	49,390	1.43%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 25,557,838	\$ 31,983,968	\$ 31,983,968	\$ 32,117,275	\$ 133,307	0.42%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	-	2.25	-	2.25	-	-
Total	-	2.25	-	2.25	-	-

FUND PURPOSE AND GOALS

The Retiree Healthcare Trust fund was created to aid in financial management activities, demonstrate legal compliance, and allow for the separation of functions and activities related to the administration of retirees. The Retiree Healthcare Trust Fund accounts for revenue generated and expenditures incurred in administering retired employees' group benefits. Fund revenues come from retiree contributions, contributions from city funds, and interest on investments.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increased by \$67,828 in General Operating & Maintenance for Medicare Part A-B penalty cost.
- Increases by \$13,169 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.

Fiduciary Funds

- Increases by \$7,658 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increased by \$3,965 in salary and benefits for 2% Pay Band Adjustment.

Fiduciary Funds

Rock Creek Trust

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,304,039	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	1,574,425	1,574,425	-	(1,574,425)	-100.00%
Transfer In	1,889,432	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	1,578,925	1,578,925	0.00%
Revenue	\$ 3,193,471	\$ 1,574,425	\$ 1,574,425	\$ 1,578,925	\$ 4,500	0.29%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	1,645,358	1,574,425	1,574,425	1,578,925	4,500	0.29%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,645,358	\$ 1,574,425	\$ 1,574,425	\$ 1,578,925	\$ 4,500	0.29%

FUND PURPOSE AND GOALS

Rock Creek Ranch PID continues with development on 1,755-acres located in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed-use and residential, as well as a new 80-acre campus for Tarleton State University. The campus opened in August 2019 and is expected to have 2,500 students. The Rock Creek PID Debt Service Fund was originally created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties, or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures. Beginning FY2022, the Rock Creek debt is presented in the Rock Creek Trust Fund.

Previously, debt for Rock Creek Ranch PID was budgeted as a governmental debt service fund. During FY2021, it was determined that the Rock Creek PID Debt Service Fund should be classified and accounted for as a fiduciary fund in adherence with GASB. FY2021 debt activity and balances were transitioned from the Rock Creek PID Debt Fund to the Rock Creek Trust Fund mid-year. All current and future actions will occur in the Rock Creek Debt Trust Fund, while prior activity can be found in the Governmental Fund - Debt Service section of this document.

Fiduciary Funds

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2023. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 710,000	\$ 864,425	\$ 1,574,425
2017 Special Assessment Rev	505,000	616,425	1,121,425
2018 Special Assessment Rev	205,000	248,000	453,000

Ordinances



ORDINANCE NO. 25773-09-2022

AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; AND APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2023 CAPITAL IMPROVEMENT PROGRAM, INCLUDING CAPITAL PLANS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PROGRAM; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND APPROVING THE CAPITAL IMPROVEMENT PROGRAM; AND ACKNOWLEDGING APPROVAL OF LEAVE; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLICATION; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on August 9, 2022, the City Manager submitted the recommended Fiscal Year 2023 (“FY2023”) capital improvement program and operating budget to the City Council, respectively;

WHEREAS, in a series of budget work sessions the City Council met with the City Manager and staff to review the recommended budget and capital improvement program and make revisions; and

WHEREAS, this ordinance includes all appropriations necessary to implement the FY2023 operating budget which contains personnel costs including the various costs and capital improvement program as recommended by the City Manager and revised by the City Council.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS

that the operating budget appropriation and appropriations for the capital improvement program for the ensuing fiscal year, beginning October 1, 2022 and ending September 30, 2023, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as detailed below, supporting a budget that includes 7,877 total authorized positions.

SECTION 1. GENERAL FUND

The **General Fund** is a governmental fund for managing ordinary operations financed primarily from property tax, general-use sales tax, and other general revenues and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Property Tax	\$531,785,972
Sales Tax	\$212,147,461
Payment in Lieu of Taxes	\$7,143,204
Street Rental	\$26,515,336
Other Tax	\$54,146,726
License & Permits	\$20,686,694
Intergovernmental Revenue	\$505,442
Charge for Service	\$33,886,591
Fines & Forfeitures	\$7,311,062
Use of Money & Property	\$2,931,561
Other Revenue	\$3,262,825
Sale of Abandoned Property	\$707,867
Salvage Sales	\$1,515
Transfer from Solid Waste	\$5,567,936
Transfer from Culture Tourism	\$943,581
Transfer from Water (Public Art)	\$480,712
Transfer from Gen Endow Gas Ls (Public Art)	\$265,542
Transfer from FW Local Development Corporation (Economic Development Strategic Plan)	\$317,000
Transfer from Taxing Increment Reinvestment Zone (TIRZ)	\$438,270
Transfer from PACS Dedication	\$177,574
Transfer from Public Improvement Districts (PIDs)	\$230,031
Transfer from Stormwater Util	\$3,751,541
Transfer from Water and Sewer	\$1,573,264
Other Interdepartmental Transfers	\$563,174
	\$915,340,881

EXPENDITURES

City Attorney's Office	\$7,937,225
City Auditor's Office	\$2,337,683
City Manager's Office	\$10,740,253
City Secretary's Office	\$2,518,393
Code Compliance	\$27,156,256
Transfer to the General Capital Fund	\$174,000
Communications & Public Engagement	\$5,513,485
Diversity & Inclusion Department	\$2,435,259
Development Services	\$29,331,458
Economic Development	\$38,513,321
Subsidy to Culture and Tourism (380 Agreement)	\$2,927,456
Transfer to PIDs	\$326,791
Transfer to Economic Incentive Fund	\$2,000,000
Financial Management Services	\$13,758,733
Fire	\$193,213,414
Transfer to Municipal Airport Fund (Fire Lease)	\$59,501
Human Resources	\$6,283,156
Library	\$26,075,266
Municipal Court	\$14,708,281
Transfer to the Municipal Parking	\$600,000
Transfer to the Park and Recreation for shared Safety Position	\$42,104
Neighborhood Services	\$10,212,010
United Way	\$199,500
Transfer to Neighborhood Improvement Strategies project (Paygo)	\$3,887,650
Transfer to the General Capital Fund	\$45,000
Park and Recreation	\$57,498,942
Transfer to the General Capital Fund (Paygo)	\$3,265,763
Transfer to the PIDs and TIRZ	\$571,406
Transfer for YMCA Contract	\$12,000
Transfer to Vehicle and Equipment Replacement Fund	\$522,403
Planning and Data Analytics	\$6,963,958
Public Art	\$1,786,370
Police	\$298,551,538
Property Management	\$21,318,122
Transfer to the General Capital Fund (Paygo)	\$4,810,462
Transfer to Vehicle and Equipment Replacement Fund	\$3,500,000
Transportation and Public Works	\$37,496,803
Transfer to the General Capital Fund	\$2,170,298
Transfer to the General Capital Fund (Paygo)	\$48,903,276
Non-Departmental	\$370,000
Separation Pay	\$8,060,037
Employee Recruitment and Retention Fund	\$4,767,575
Fire Contingency Overtime Fund	\$4,000,000

Contractual Services	\$3,465,149
Tuition Reimbursement	\$172,478
Training Initiative	\$250,000
Transfer to the General Capital Fund (Paygo) - IT Capital	\$3,617,007
Transfer to the General Capital Fund (Paygo) - Community Partnerships	\$750,000
Transfer to IT Refresh Capital	\$1,201,099
Transfer to Municipal Golf (Operating Subsidy)	\$320,000
	\$915,340,881

SECTION 2. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **Alliance Maintenance Facility Fund** is a special revenue fund for managing revenues generated from a City-owned facility that AllianceTexas, a Hillwood entity, manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
Charges for Services		\$378,700
Use of Money and Property		\$2,112,317
Other – Recovery of Utilities		\$1,932,071
Use of Fund Balance/Net Position		\$3,005,765
		\$7,428,853
EXPENDITURES		
Property Management		\$6,148,853
Transfer to Capital Fund		\$1,280,000
		\$7,428,853

The **Community Tree Planting Program Fund** is a special revenue fund for managing revenues generated primarily from tree removal fees and gas revenues and used for planting trees on public property in partnership with third parties and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
Transfers from Park Gas Lease Revenue		\$588,910
Use of Fund Balance/Net Position		\$4,162
		\$593,072
EXPENDITURES		
Park and Recreation		\$458,882
Transfer to Capital Fund		\$134,190
		\$593,072

The **Crime Control and Prevention District Fund** is a special revenue fund for managing revenues generated primarily by a voter-approved special dedicated sales tax and used for programs aimed at crime control and prevention in accordance with Chapter 363 of the Texas Local Government Code and for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Sales Tax	\$102,073,793
Intergovernmental Revenue	\$6,241,193
Use of Money & Property	\$105,664
Other	
Miscellaneous Revenue	\$11,455
Auto Scrap Metal Sales	\$1,054
Recovery of Labor Costs	\$198,594
Transfer in	
Sales of Capital Assets	\$159,300
Salvage Sales	\$28,201
Use of Fund Balance/Net Position	\$8,883,077
	\$117,702,331

EXPENDITURES	
Police	\$81,891,261
Transfer to CCPD Capital Projects Fund	\$21,665,235
Transfer to IT Refresh Capital	\$2,132,409
Transfer to Community Based Fund	\$2,735,308
Transfer to Grant (COPS)	\$640,648
Transfer to General Debt Service Fund	\$2,655,560
Park and Recreation	\$1,392,957
Neighborhood Services	\$914,808
Transportation and Public Works	\$2,886,612
Transfer to CCPD Capital Projects Fund	\$756,360
Transfer to Vehicle and Equipment Replacement Fund	\$31,173
	\$117,702,331

The **CCPD Community Based Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs associated with community-based programs, and for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Transfer from CCPD	\$2,735,308
	\$2,735,308

EXPENDITURES

CCPD Community Based Programs P_S00171	\$2,735,308
	\$2,735,308

The **Culture and Tourism Fund** (7% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 7% Hotel Occupancy Tax, by operation of the City's public venues, and from a General Fund transfer for 380 agreement payments, and used primarily for purposes of operating the Fort Worth Convention Center, the Will Rogers Memorial Complex, and the Cowtown Coliseum, funding a contract with the Fort Worth Convention and Visitors Bureau, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$27,863,939
License and Permits	\$6,000
Charges for Services	\$5,043,250
Use of Money and Property	\$8,383,961
Other	
Miscellaneous Revenue	\$88,500
Recovery of Labor Costs	\$642,611
Recovery of Supplies	\$1,196,000
Recovery of Utilities	\$215,000
Transfer from General Fund (380 Agreement)	\$2,927,456
	\$46,366,717

EXPENDITURES

Culture and Tourism	\$42,431,499
Transfer to General Fund	\$943,581
Transfer to Capital Fund	\$500,000
Transfer to Vehicle and Equipment Replacement Fund	\$179,155
Transfer to IT Refresh Capital	\$44,054
Transfer to Debt Fund	\$798,907
Contribution to Fund Balance/Net Position	\$1,469,521
	\$46,366,717

The **Culture and Tourism 2% Hotel Fund** (2% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 2% Hotel Occupancy Tax and used, in accordance with the Texas Tax Code Section, for construction or debt-financing of convention center facilities and qualified projects and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
	Hotel Occupancy Taxes	\$7,939,697
		\$7,939,697
EXPENDITURES		
	Transfer to Capital Fund	\$3,371,000
	Transfer to Debt Fund	\$3,717,367
	Contribution to Fund Balance/Net Position	\$851,330
		\$7,939,697

The Culture and Tourism **DFW Revenue Sharing Fund** is a special revenue fund for managing revenues generated from revenue sharing at the Dallas/Fort Worth International Airport in accordance with Chapter 22 of the Texas Transportation Code and used to maintain and improve facilities at the Convention Center and Will Rogers Memorial Complex, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
	DFW Revenue Sharing	\$7,297,215
		\$7,297,215
EXPENDITURES		
	Transfer to Capital Fund	\$1,875,000
	Transfer to Debt Fund	\$2,570,904
	Contribution to Fund Balance/Net Position	\$2,851,311
		\$7,297,215

The **Culture and Tourism Project Finance Zone Fund** is a special revenue fund for managing and segregating revenues generated from Project Finance Zone #1. Funding is used to maintain and improve facilities at qualified projects, including the Convention Center, Will Rogers Memorial Complex, and the Dickies Arena, as well as assist in the payment of Arena debt and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Intergovernmental Revenue	\$8,229,763
	\$8,229,763

EXPENDITURES

Transfer to Debt Fund	\$6,571,554
Contribution to Fund Balance/Net Position	\$1,658,209
	\$8,229,763

The Culture and Tourism **Venue Operating Fund** is a special revenue fund for managing and segregating the venue taxes that become effective with the opening of the Dickies Arena in November 2019. Funding is used to maintain and improve facilities at the new Multipurpose Arena designated as the venue project and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Other Taxes	
Stall Tax Revenue	\$274,067
Ticket Tax Revenue	\$3,633,704
Parking Tax Revenue	\$2,047,469
	\$5,955,240

EXPENDITURES

Transfer to Venue Debt Fund	\$5,255,547
Contribution to Fund Balance/Net Position	\$699,693
	\$5,955,240

The **Economic Incentives Fund** is a special revenue fund for managing revenues generated from various projects that meet eligibility under Section 9, Technology Company Projects, and Section 14, Employment Designated Project Fund, in the Economic Development Program Policy for Grants Authorized by Chapter 380 of the Texas Local Government Code.

REVENUES

Transfer from General Fund	\$2,000,000
	\$2,000,000

EXPENDITURES

Economic Development	\$2,000,000
	\$2,000,000

The **Environmental Protection Fund** is a special revenue fund for managing revenues generated primarily from collection of an environmental fee and used to fund the cost of complying with state and federally mandated environmental regulations and programs and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$15,074,528
Use of Money and Property	\$56,000
Transfer from Stormwater Utilities	\$1,000,000
Use of Fund Balance/Net Position	\$2,334,512
	\$18,465,040

EXPENDITURES

Code Compliance	\$13,067,583
Transfer to Water and Sewer Fund	\$495,476
Transfer to Grant	\$215,000
Transfer to Energy Savings Program	\$4,657
Transfer to IT Refresh Capital	\$13,324
Transfer to Capital Fund	\$4,669,000
	\$18,465,040

The **Municipal Golf Fund** is a special revenue fund for managing revenues generated by the municipal golf courses and from a partial subsidy from the General Fund and used for funding maintenance and operations of the golf facilities and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$6,070,042
Other Revenue	\$4,000
Transfer from General Fund (Operating Subsidy)	\$320,000
	\$6,394,042

EXPENDITURES

Park and Recreation	\$6,149,171
Transfer to Capital Fund	\$243,739
Transfer to IT Refresh Capital	\$1,132
	\$6,394,042

The **Special Revenue Municipal Court Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs of the department’s programs and projects in accordance with various articles of Chapter 102 of the Texas Code of the Criminal Procedure and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Court Security Project - Charge for Service	\$250,344
Court Technology Project - Charge for Service	\$945,557
Juvenile Case Manager Project - Charge for Service	\$298,551
Truancy Prevention and Diversion Project - Charge for Service	\$352,643
	\$1,847,095

EXPENDITURES

Court Security Project P_S00094	\$250,344
Court Technology Project P_S00095	\$945,557
Juvenile Case Manager Project P_S00096	\$298,551
Truancy Prevention and Diversion Project P_S00097	\$352,643
	\$1,847,095

SECTION 3. DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on outstanding debt obligations as shown below.

The **General Debt Service Fund** is a debt service fund utilized to manage revenues from the debt portion of property tax assessments and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City and for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Property Tax	\$138,508,506
Use of Money and Property	\$3,450,000
Transfer from CCPD	\$2,655,560
Transfer from TIRZ #14 Trinity Lakes	\$1,324,950
	\$145,939,016

EXPENDITURES	
Financial Management Services (Debt Obligation)	\$145,939,016
	\$145,939,016

The **Culture and Tourism Debt Service Fund** is a debt service fund utilized to manage hotel occupancy tax revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers Memorial Complex for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Transfer from Culture and Tourism	\$343,372
Transfer from Culture and Tourism 2% Hotel	\$976,750
Transfer from DFW Revenue Share	\$2,570,904
	\$3,891,026

EXPENDITURES	
Financial Management Services (Debt Obligation)	\$3,891,026
	\$3,891,026

The **Venue Debt Service Fund** is a debt service fund utilized to manage revenues from venue taxes, hotel occupancy taxes and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for the designated venue in accordance with Chapter 334 of Texas Local Government Code, including Dickies Arena, and for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Transfer from Culture and Tourism	\$455,535
Transfer from Culture Tourism 2% Hotel	\$8,508,535
Transfer from Culture and Tourism Project Finance Zone	\$803,637
Transfer from Culture and Tourism Venue	\$5,255,547
	\$15,023,254
EXPENDITURES	
Financial Management Services (Debt Obligation)	\$14,930,243
Contribution to Fund Balance/Net Position	\$93,011
	\$15,023,254

The **Municipal Parking Debt Service Fund** is a debt service fund utilized to manage revenues from commercial off-street parking and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to municipal parking infrastructure and for FY2023 shall have receipts and appropriations as follows:

REVENUES	
Transfer from Municipal Parking Fund	\$2,975,400
	\$2,975,400
EXPENDITURES	
Financial Management Services (Debt Obligation)	\$2,975,400
	\$2,975,400

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service fees and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Solid Waste Fund	\$454,349
		\$454,349
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$454,349
		\$454,349

The **Stormwater Debt Service Fund** is a debt service fund utilized to manage stormwater service revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to stormwater infrastructure and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Stormwater Utility	\$9,640,778
		\$9,640,778
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$9,503,370
	Contribution to Fund Balance/Net Position	\$137,408
		\$9,640,778

The **Water Priority Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on first lien, parity debt obligations of the Water and Sewer Systems and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Water andSewer	\$100,472,612
		\$100,472,612
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$97,718,311
	Contribution to Fund Balance/Net Position	\$2,754,301
		\$100,472,612

SECTION 4. ENTERPRISE FUNDS

Enterprise funds are proprietary funds that are used for services provided to external customers on an exchange-based, user charge basis, in which customers receive a benefit equivalent to the amount being paid and which is similar to the operation of a commercial enterprise.

The **Municipal Airports Fund** is an enterprise fund used to manage funds associated with the maintenance, management, operations, development and promotion of Alliance, Meacham International, and Spinks Airports and for FY2023 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$54,063
Charges for Services	\$6,325,400
Use of Money and Property	\$8,017,733
Other Revenue	\$190,647
Transfer from General Fund (Fire Lease)	\$59,501
	\$14,647,344

EXPENDITURES

Aviation	\$11,942,021
Transfer to General Fund (Fire Services)	\$59,501
Transfer to Municipal Airport Capital Projects Fund	\$1,320,664
Transfer to Grant	\$150,000
Transfer to IT Refresh Capital	\$14,651
Contribution to Fund Balance/Net Position	\$1,160,507
	\$14,647,344

The **Municipal Parking Fund** is an enterprise fund used to manage funds associated with the City's parking operations, including metered spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility-impaired street parking, and shared departmental responsibility of parking enforcement and for FY2023 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$31,000
Charges for Services	\$7,001,763
Use of Money and Property	\$251,519
Transfer from General (Municipal Court)	\$600,000
Use of Fund Balance/Net Position	\$248,657
	\$8,132,939

EXPENDITURES

Transportation and Public Works	\$5,103,640
Transfer to Municipal Parking Debt Service Fund	\$2,975,400
Transfer to General Fund	\$9,066
Transfer to IT Refresh Capital	\$9,833
Transfer to Capital	\$35,000
	\$8,132,939

The **Solid Waste Fund** is an enterprise fund used to manage funds associated with the solid waste and recyclable materials collection and disposal service provided to Fort Worth residents and for FY2023 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$18,785
Charges for Services	\$67,761,987
Use of Money and Property	\$5,547,592
Other	
Miscellaneous Revenue	\$39,065
Bad Debts Recovered	\$116,327
Compliant Brush/Bulk	\$24,453
Cont Reqd Educ Pymts	\$1,176,455
Landfill Closure Revenue	\$720,000
Yard Cart Sales	\$147,966
Non-Compliant Brush/Bulk	\$75,038
Recycling Waste Revenue	\$853,580
	\$76,481,248

EXPENDITURES

Code Compliance	\$63,962,057
Transfer to General Fund	\$5,567,936
Transfer to Water and Sewer Fund	\$1,399,239
Transfer to Solid Waste Capital Fund	\$800,000
Transfer to IT Refresh Capital	\$28,403
Payment in Lieu of Taxes	\$142,515
Transfer to Solid Waste Debt Service Fund	\$454,348
Contribution to Fund Balance/Net Position	\$4,126,750
	\$76,481,248

The **Stormwater Utility Fund** is an enterprise fund used to manage funds generated from the stormwater utility fee, which funds projects to protect people and property from harmful stormwater runoff and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$50,023,168
Use of Money and Property	\$72,000
Other Revenue	\$553,000
Use of Fund Balance/Net Position	\$2,231,284
	\$52,879,452

EXPENDITURES

Transportation and Public Works	\$16,403,593
Transfer to General Fund	\$3,751,541
Transfer to Environmental Protection Fund	\$1,000,000
Transfer to Water and Sewer Fund	\$1,268,956
Transfer to Stormwater Capital Projects Fund	\$17,077,206
Payment in Lieu of Taxes	\$1,208,750
Transfer to IT Refresh Capital	\$51,474
Street Rental	\$2,477,155
Transfer to Stormwater Debt Service Fund	\$9,640,777
	\$52,879,452

The **Water and Sewer Fund** is an enterprise fund used to manage funds generated from water and wastewater service fees provided to retail and wholesale customers and for FY2023 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$1,420,659
Charges for Services	\$474,620,055
Use of Money and Property	\$1,646,386
Other Revenue	\$11,515,000
Sale of Capital Asset	\$80,000
Salvage Sales	\$25,000
Transfer from Water Impact	\$14,669,420
Transfer from Sewer Impact	\$8,311,270
Transfer from Environ Protection Fund	\$495,475
Transfer from Stormwater Utility Fund	\$1,268,956
Transfer from Solid Waste Fund	\$1,399,239
	\$515,451,460

EXPENDITURES

Water	\$196,654,144
Reclaimed Water	\$119,164
Wastewater	\$109,159,558
Transfer to Capital Fund	\$120,000
Transfer to Water Capital Fund	\$2,999,000
Transfer to General Fund for Public Art	\$480,712
Transfer to General Fund for Energy Savings Program	\$27,116
Transfer to Dev Services for Positions	\$1,060,221
Transfer to Financial Management Services for Purchasing Positions	\$244,394
Transfer to Water and Sewer Capital Fund	\$74,102,103
Payment in Lieu of Taxes	\$5,791,939
Street Rental	\$24,038,181
Transfer to Water Debt Funds	\$100,472,611
Transfer to IT Refresh Capital	\$182,317
	\$515,451,460

SECTION 5. INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis, in which customer departments and funds pay on a pro rata, per-employee basis for operating costs of the department or fund that is providing services.

The **Capital Projects Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services associated with the implementation of capital projects and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$15,652,944
Use of Money and Property	\$100,000
Use of Fund Balance/Net Position	\$1,647,793
	\$17,400,737

EXPENDITURES

Transportation and Public Works	\$16,430,409
Transfer to General Fund	\$3,291
Transfer to Capital Fund	\$513,000
Transfer to IT Refresh Capital	\$32,096
City Attorney	\$421,941
	\$17,400,737

The **Fleet and Equipment Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services and costs associated with maintenance of the City's fleet of motor vehicles and associated equipment and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$32,145,610
Use of Money and Property	\$59,522
Other Revenue	\$19,741
Sale of Capital Asset	\$1,563
Salvage Sales	\$5,149
	\$32,231,585

EXPENDITURES

Property Management	\$32,099,361
Transfer to General Fund	\$74,869
Transfer to Capital Fund	\$35,000
Transfer to IT Refresh Capital	\$22,355
	\$32,231,585

The **Group Health Insurance Fund** is an internal service fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating individuals for services and costs associated with employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued retirement benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$1,564,193
Use of Money and Property	\$3,100,000
Other – Payment for Services from Other Funds	\$69,365,750
Use of Fund Balance/Net Position	\$5,287,797
	\$79,317,740

EXPENDITURES

Human Resources	\$79,317,740
	\$79,317,740

The **Information Technology Systems Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for services and costs associated with centralized information technology services and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Charge for Service	\$45,414,896
	\$45,414,896

EXPENDITURES

Information Technology Systems	\$45,165,437
Transfer to IT Refresh Capital	\$249,459
	\$45,414,896

The **Risk Financing Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for implementation of statutorily mandated workers' compensation benefits for City employees and services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto and for FY2023 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$398,680
Other – Payment for Allocated Services from Other Funds	\$26,601,495
Use of Fund Balance/Net Position	\$510,520
	\$27,510,695

EXPENDITURES

Human Resources	\$27,506,493
Transfer to IT Refresh Capital	\$4,202
	\$27,510,695

SECTION 6. FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held in trust for third parties.

The **Retiree Healthcare Trust** is a fiduciary fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating retired individuals for services and costs associated with retired employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued pension benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
Charge for Service		\$569,925
Use of Money and Property		\$1,000,000
Other – Payment for Allocated Services from Other Funds		\$30,547,350
		\$32,117,275
EXPENDITURES		
Human Resources		\$28,605,356
Contribution to Fund Balance/Net Position		\$3,511,919
		\$32,117,275

The **Rock Creek Trust** is a fiduciary fund to manage Rock Creek PID assessment revenues and other resources allocated to pay principal and interest on the Rock Creek PID bonds. In accordance with Chapter 372 of the Texas Local Government Code and for FY2023 shall have receipts and appropriations as follows:

REVENUES		
Use of Fund Balance/Net Position		\$1,578,925
		\$1,578,925
EXPENDITURES		
Financial Management Services (Debt Obligation)		\$1,578,925
		\$1,578,925

SECTION 7. CAPITAL IMPROVEMENTS

The capital appropriations are intended to be life-of-project/life-of-program appropriations and are considered encumbered and available until the associated project or program has been fully completed.

That there shall be appropriations for the Capital Improvement Program of the City of Fort Worth for FY2023, including Capital Projects and Capital Plans, as follows:

GENERAL CAPITAL IMPROVEMENT PLAN

The General Capital Improvement Plan is used to complete activities such as acquisition of land or construction of infrastructure consistent with governmental activities of the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below, and for FY2023 shall have General Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Assessments	Online Credit Card Fees P_103532	35,000
Business Applications	Business Applications-IT P_P00037	1,239,000
Comm Facilities Agrmts	CFA Bucket P_P00001	7,455,000
Community Partnerships	William McDonald (SE) YMCA P_102349	12,000
	Future Community Partnerships P_P00047	750,000
	FWPA Collection Management P_P00056	120,000
	Transit Initiatives P_P00129	1,692,000
Education	Public Education and Governmen P_P00023	124,000
Equipment	Parking Garages P_P00008	35,000
	Equipment-Police P_P00033	212,500
	EQUIPMENT REPAIR P_P00040	35,000
Facility Improvements	Alliance Arpt Facilities Maint P_P00081	1,280,000
	PARD Rec Fitness Equipment P_P00109	93,150
	Nature Center Improvements P_P00122	235,613
	PARD New Enhancements P_P00132	9,216,570
	PARD Maintenance & Replacement P_P00133	2,230,624
	NS Equipment Replacement P_P00139	45,000
Hardware	PC Refresh - General - IT P_P00090	1,201,099
	PC Refresh - Other Funds - IT P_P00091	1,089,927
	Radio Refresh-OF P_P00145	1,695,782
Ped St Enh/Urban Villages	UV Tree Planting Prgmbl P_P00146	56,000
Redevelopment/Reno	First Flight Park P_102903	16,500
	Recurring Facility Mtn & Rpr P_P00049	2,039,214
	Facility Renovation/Exp - Poli P_P00050	6,000,000

	Neighborhood Improv. Strat. P_P00080	3,887,650
	Roof Repair & Replace Citywide P_P00082	1,951,147
	Minor Repair & Renovate Cityw P_P00083	820,101
	Golf Improvements P_P00096	383,739
	Existing City Hall Reno P_104374	30,220,627
Sidewalk Infrastructure	Sidewalk Improvements P_P00127	2,679,615
Street Light Infrastructure	Street Lighting Programmable P_P00124	3,563,885
Street Maint	Contract Bridge Maintenance P_P00017	1,899,225
	Contract Street Maintenance P_P00020	25,980,460
	Pavement Mgmt - Reclamation P_P00125	528,885
	Pavement Markings P_P00126	6,527,980
Studies	PARC Studies P_P00119	390,000
Technology Infrastructure	Technology Infrastructure-IT P_P00038	4,394,003
	ERP IT P_P00093	401,007
	Capital Projects Svcs Business P_P00111	113,000
Traffic Signals	Traffic System Maintenance P_P00021	7,031,226
Vehicles	Culture & Tourism-VERF P_P00025	179,155
	Vehicles-Police P_P00035	13,035,732
	Vehicles-Capital Proj Svcs P_P00073	400,000
	General VERF P_P00097	5,366,701
	Community Tree Planting VERF P_P00134	134,190
	Crossing Guard Vehicle - TPW P_104373	31,173
Neighborhood Street Imp	Crossing Guard Infrastructure P_P00147	756,360
		147,584,840

MUNICIPAL AIRPORTS CAPITAL IMPROVEMENT PLAN

The Municipal Airports Capital Improvement Plan is used to complete enhancements to the City's airports. Appropriations for Capital Projects and Plans are outlined below and for FY2023 shall have Municipal Airports Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Equipment	Meacham Equipment - Vehicles P_P00011	345,000
	Spinks Equipment - Vehicles P_P00012	22,403
	Meacham Maintenance Reserve P_P00140	125,500
	FTW Meacham Building P_P00141	31,700
Facility Improvements	Meacham Maintenance P_P00112	250,000
	Spinks Maintenance P_P00113	22,404
Rehabilitation	Eastside Hangar (Design)-Spinks P_104372	150,000
		947,007

PUBLIC EVENTS CAPITAL IMPROVEMENT PLAN

The Public Events Capital Improvement Plan ensures that the city public events facilities are developed, maintained and upgraded to meet the needs of facility users and provide an environment for exceptional customer service. Appropriations for Capital Projects and Plans are outlined below and for FY2023 shall have Public Events Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Community Partnerships	PED Agreement Risk Reserve P_104368	250,000
Equipment	Portable Meeting Room Chairs (11,000) P_104369	1,600,000
	Coliseum Transformer Replacement P_104371	1,100,000
Facility Improvements	Dickies Arena (Programmable Project) P_P00143	9,452,847
Redevelopment/Reno	New WRMC Arena P_C40004	-9,202,847
	FWCC Minor Renovation & Repair P_P00053	1,211,000
	WRMC Minor Renovation & Repair P_P00054	775,000
	FWCC Lobby Renovation P_104370	710,000
		5,896,000

SOLID WASTE CAPITAL IMPROVEMENT PLAN

The Solid Waste Capital Improvement Plan is used to complete projects to enhance the management of residential and commercial solid waste, and recycling, within the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below and for FY2023 shall have Solid Waste Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Facility Improvements	Petrol Storage Tank Imp P_103662	120,000
	Projects for removal of hazard P_P00042	450,000
Studies	Asbestos Abatement P_103663	75,000
Vehicles	Vehicles & Equipment-Solid Was P_P00041	800,000
	Vehicles & Equipment - Environ P_P00117	4,024,000
		5,469,000

STORMWATER CAPITAL IMPROVEMENT PLAN

The Stormwater Capital Improvement Plan is used to complete projects to enhance the management of stormwater runoff. Appropriations for Capital Projects and Plans are outlined below and for FY2023 shall have Stormwater Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Business Applications	GIS Data Mgmt P_P00013	390,000
Drainage Improvements	FWCC 5th St Greenleaf Sump P_103260	2,325,261
	FWCC Bazaar Outfall P_103261	1,830,397
	FWCC University P_103263	1,384,666
	FWCC Viola P_103264	1,830,663
	FWCC Cemetery Outfall & Houstn P_103667	949,929
	Drainage Improvement Projects P_P00043	3,850,000
Equipment	Minor Equipment P_P00014	100,000
Floodplain Mgmt	Floodplain Management Projects P_P00045	110,000
Hardware	Technology P_P00015	60,000
Heavy Equipment	Vehicles-Stormwater P_P00016	1,500,000
Neighborhood Drainage Imp	Minor Neighborhood Drainage Im P_P00044	300,000
Rdwy Crossings & Channel Imp	SW Hazardous Rd Overtopping P_P00120	1,622,435
	Total Channel Restoration Bond P_P00136	933,081
Redevelopment/Reno	Stormdrain Pipe Rehab P_P00114	2,090,774
		19,277,206

WATER AND SEWER CAPITAL IMPROVEMENT PLAN

The Water and Sewer Capital Improvement Plan is used to complete projects to enhance the management of providing water and sewer services. Appropriations for Capital Projects and Plans are outlined below and for FY2023 shall have Water and Sewer Capital Improvement Plan receipts and appropriations as follows:

Capital Category	Capital Project	Appropriation
Vehicles	Water and Sewer Outlay P_P00087	2,999,000
		2,999,000

SECTION 8: RATIFICATION

OPERATIONS BUDGET

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2022, and ending September 30, 2023, are hereby ratified and incorporated into the same.

CAPITAL IMPROVEMENT PROGRAM

That prior appropriation ordinances have been approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, 2022, and ending September 30, 2023, and such ordinances are hereby acknowledged.

SECTION 9: INCORPORATION OF PUBLISHED BUDGET AND APPROVAL OF CAPITAL PLAN

That the distribution and division of the above named appropriations be made in accordance with the budget of expenditures submitted by the City Manager and as revised and approved by the City Council in accordance with the provisions of the City Charter, which budget is on file with the City Secretary, and which budget is hereby incorporated herein and made a part of this ordinance by reference thereto and shall be considered in connection with the expenditures of the above appropriations.

In appropriating funds for FY2023 of the capital improvements, the City Council hereby approves the FY2023-2027 Capital Improvement Plan as presented by the City Manager on August 9, 2022, provided, however, that such plan is subject to amendment and revision and that no funds are hereby committed or appropriated beyond FY2023.

SECTION 10. LEAVE

By appropriating monies in this Ordinance for the various departments and funds that contain personnel costs, which include leave, the City Council acknowledges its approval of the existing leave and compensatory time policies.

SECTION 11: LIMITATION ON EXPENDITURES, COMMITMENTS, AND OBLIGATIONS

OPERATIONS BUDGET

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been transferred and allocated.

CAPITAL IMPROVEMENT PROGRAM

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget and appropriation ordinances, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been received and appropriated.

SECTION 12: LEGAL LEVEL OF CONTROL

OPERATIONS BUDGET

That, except as otherwise provided in this section, the legal level of control for operating (non-capital) appropriations shall be at the department for each fund for which a budget is adopted herein, meaning that, notwithstanding appropriation or expense category details outlined in the budget documents incorporated herein, the City Manager or his designee may, in consultation with a department head, approve reallocation of funds between and among categories of budgeted expenses within a department's budget without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the department's overall appropriation. Notwithstanding the foregoing, the City Manager or his designee is authorized: (i)(A) to make transfers and allocations and (B) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund in order to reflect any organizational changes occurring during the fiscal year and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter.

CAPITAL IMPROVEMENT PROGRAM

That the legal level of control for capital appropriations shall be at the Project, Program, or Outlay level, as applicable, for which an appropriation has been adopted, whether in this ordinance or another ordinance duly adopted by the City Council in the past or during this fiscal year. The City Manager, acting directly or through the Assistant City Managers, may approve the allocation of funds to a lower level within the same Project, Program, or Outlay, as applicable, without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the overall appropriation of the Project, Program, or Outlay, as applicable.

SECTION 13: PUBLICATION

That following the final passage, the caption of this ordinance shall be published in the official newspaper of the City of Fort Worth.

SECTION 14: SEVERABILITY

That should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such a decision, opinion, or judgement shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 15: SAVINGS CLAUSE

All rights and remedies of the City of Fort Worth, Texas are expressly saved as to any and all violations of the provisions of the Code of the City of Fort Worth, or any other ordinances of the City, that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance, but may be prosecuted until final disposition by the courts.

SECTION 16: CONFLICTS

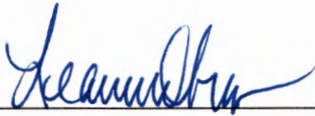
That all ordinances and appropriations for which provisions have previously been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 17: EFFECTIVE DATE

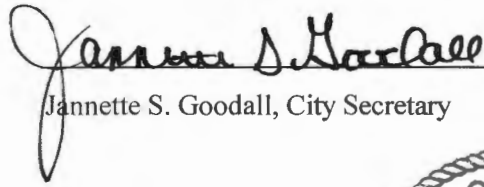
That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:



Leann Guzman, City Attorney



Jannette S. Goodall, City Secretary

Adopted: September 27, 2022

Effective: October 1, 2022



Supplemental Information



Horizon Issues



Horizon Issues

Horizon Issues

Overview

As part of the annual budget development process, departments within the City analyze their short-term budget needs in the context of its long-term goals and objectives. Choices made by the departments today impact future resources, so it is important for Council and staff to discuss how various horizon issues can best be anticipated. The summaries below focus on each department's future considerations based on expected outcomes, trends, and potential influences that must be managed. The various factors reviewed change annually as the City adjusts its plans to minimize negative impacts, the scenarios change, and new information is provided

General Fund Departments

City Attorney's Office

An increase in construction contracts and real estate transactions due to the growth of the City and the implementation of the Capital Improvement Program has resulted in the need to dedicate additional attorneys to these areas.

The creation of new departments continues to increase the work load for attorneys as each department develops its own scope of work. Additional programs and functions have been added in almost every department. Each of these programs and functions require legal review and advice.

The number of public information requests handled by the City Attorney's Office has increased 22% between 2015 – 2020, with a high in FY20 of 1,339 requests handled by the department. This number is expected to continue to grow in the upcoming years. The increase in requests has a direct impact on the already heavy workload of departmental support staff.

The number of contracts the City has entered into and filed at the City Secretary's Office has increased by 88.5% and will continue to increase as Fort Worth's population grows and with the change in purchasing procedures that requires a contract, rather than purchase orders, for any purchase that has a service component. The increase in contracts resulting from the American Rescue Plan Act will continue to create additional contracts and more legal work for our attorneys.

Municipal Court duties shifted to the prosecutors continues to create additional work for our office. Also, the number of criminal discovery requests at Municipal Court continues to increase. Despite the decrease in the citations filed, the prosecutors and support staff must spend an inordinate amount of time complying with discovery requests.

There has been an increase in the number of condemnation cases which are labor intensive and must meet statutory requirements. In 2013, the City filed two condemnations, none in 2014, two in 2015, five in 2016, five in 2017, one in 2018, and none in 2019. Between the end of 2020 and April 2, 2021, the City Council has authorized sixteen condemnations. This trend is expected to continue.

The Employment Section will need to devote a majority of its time and resources to the defense of three ongoing whistleblower lawsuits brought by one attorney. These cases require significantly more work than most

Horizon Issues

employment cases, due to the voluminous pretrial discovery and evidentiary hearings; additional work will be required over the next year.

Internal Affairs (IA) is adding 6 new sergeants and will begin processing all disciplinary matters, significantly increasing IA's cases. IA regularly asks questions of the CAO about investigations and seeks review of personnel complaints and suspension letters; with the IA's increase in volume, the City Attorney's Office volume will likely increase.

There has been a marked increase in matters involving land use issues. Changes in 2017 to the annexation statute required a change to the City's annexation policy and requires additional legal agreements to be negotiated and executed with persons annexing into the City, all of which results in a need to dedicate more resources to these issues. There continues to be an increase in the number of lawsuits related to Code Compliance and zoning, which has shifted attorney responsibilities to accommodate the litigation and diverted resources from other work.

An increase in complex developer projects that cross multi-departmental lines and that do not have a single City project manager often necessitates that the attorneys act as the communications coordinator, inter-departmental liaison, meeting leader, and, at times, to perform a role that comes close to project management.

Human Resources adopted a more formal process for Americans with Disabilities Act accommodation requests, which includes legal review of the denial letters and the supporting documentation, giving advice to HR and the departments regarding whether the decision was likely to be upheld, and advising on the language of the denial letters. In light of the tighter budget constraints on the horizon, more departments will likely choose to deny the requests, so our workload in this area will likely increase.

The number of employment law claims continues to increase, requiring other litigation attorneys to take on employment law-related issues and lawsuits, which takes away resources from other areas. With the hiring of an outside vendor to manage complaints, the department expects an increase in FMLA and ADA complaints needing review. Also, departments are increasingly relying on the employment attorneys to investigate, evaluate, and provide guidance related to anticipated disciplinary actions and to provide additional supervisory training.

There has been a steep increase in the number of torts cases with the number of pending cases almost doubling in less than three years. In the last quarter of 2018, there were sixteen torts cases pending; there were twenty-four cases pending in the last quarter of 2019; there were twenty-nine cases pending in the last quarter of 2020; and currently there are thirty-one cases pending for 2021. This is a 93.75% increase in three years.

There is an increasing need for more support staff; each support staff assists 2 or 3 attorneys and increases in attorney work load transfers to an increase in support staff workload. Support staff in the Litigation Division perform paralegal work without paralegal pay. The increase in contracts affects the Transactional Division support staff, including the review of contracts, contract compliance language, performing the necessary research to ensure that the corporations are in good standing as well as other contract basics prior to being sent for attorney review. Support staff also assist with purchasing duties, time and attendance, Human Resources Coordinator and Medical Records custodian duties, safety duties, and reception duties.

With mandatory e-filing, the department's continued implementation of an electronic file-management tool, and use and reliance on technology continuing to grow, this results in increased work load to administer technology and train, maintain, and analyze department technology needs.

Horizon Issues

City Manager's Office

One of the most important horizon issues to impact the City is the impending addition of two new Council districts. During FY 2022, the City is redrawing district boundaries to accommodate the expanded Council using the 2020 Census count. Future budgets and policy will be directly impacted by the change to the governing body. As the districts are formed and new Councilmembers are elected, the City will leverage its annual budget development as an application of policy.

Building on the success of Read Fort Worth, Mayor Parker is leading the City toward a comprehensive city-wide plan for quality early childhood education. This effort is focused on enhancing access to quality early childhood education ages 0 to 5 in every neighborhood in Fort Worth. Partnerships for this effort include: area foundations, early education providers, local ISDs, charter schools, Tarrant County Commissioners Court, Workforce Solutions of Tarrant County, Tarrant County College, and others.

Across the country, as in Fort Worth, many children are not reading on grade level. COVID-19 is anticipated to have an adverse impact on learning, education, and reading in particular. Therefore, the City's role as a partner in providing reading instruction is even more critical as parents look for ways to bridge the learning gap.

Continuing to build on the partnership with Read Fort Worth, Education Strategies operates under its leadership and guidance in a collective impact approach. Recognizing that early education, 0-5 years of age, is fundamental to academic success, the City's specific effort builds on its success and is focused on third grade reading to ensure that 100% of FWISD 3rd grade students will be reading on grade level by FY2025. The Reading Instruction Program is only one avenue to building a strong, skilled workforce that will attract corporations and businesses to Fort Worth, as referenced in the City's Economic Development Department. It's important to note that the City's education strategies are aligned with FWISD through Read Fort Worth and other partner programs.

It should be noted, problems that exist within law enforcement may be systemic but are underreported because law enforcement conduct tends to affect people less likely to complain. When members of marginalized groups complain, the problem may appear to be an aberration when it is actually commonplace. Unless there is staff and time to track the outcomes even court proceedings, oversight agencies like the Police Oversight Monitor Division may not be aware of key implications of possible law enforcement misconduct. Such data can be of use in effecting improved training, clearer policy and reducing risk liability related to law enforcement.

Recently, the Police Oversight Monitor Division was asked to review and advise on applicable policies, procedures, and practices of other areas of CFW law enforcement, who may interface with law enforcement, or have a law enforcement component and still come under the auspice of City government outside of the Fort Worth Police Department. Such collaboration will create unity via interactions with community members and consider collaborative data that can be of use in effecting better training, clearer policy and reducing overall risk and liability. The accountability of all CFW law enforcement is key to ensure consistency in how Fort Worth communities perceive and interact with law enforcement.

Through community-police collaborations and survey results, the Police Oversight Monitor Division realizes that more work is needed to improve on relationships and build trust in law enforcement in the City's more marginalized communities. Further, the City's role in ensuring that these same communities have access and information to resources available to them should be a top priority. The Police Oversight Monitor Division desires to work with affected stakeholders in improving the information sharing in those communities, so that more proactive and informative police interaction becomes prevalent. Furthermore, the Police Oversight Monitor Division believes that the creation of a mediation program to alternatively handle complaints by community members against law enforcement will be a key tool to effecting positive and culturally sensitive change in how

Horizon Issues

community and law enforcement interact. As a result, financial resources are needed to support these key efforts. To help fill the staffing void, the Division partnered with Texas A&M School of Law to bring on legal interns to research promising police policies and procedures and outreach ideas, as well as draft guidance documents, policies, and procedures that serve as recommendations. The Division received a one-year grant to support part-time, temporary employment of two legal interns focused on a restorative justice mediation program between community members and police that was initially proposed in CY2020. The Division has collaborated with FWPD and other key officials regarding the first mediation program of this kind, and now it is in the process of creating draft templates, policies, procedures, and practices to continue to move forward. It has also established relationships with outside community, county and educational partners to create a pool of mediators; however, there will be a fiscal and personnel impact.

The data compilation and analyses component are inherently important to identify trends, patterns, and circumstances in order to address root causes and systemic challenges within law enforcement that will allow the Police Oversight Monitor Division to recommend solutions. The Division examines complaints, investigations, and uses of force patterns that might provide opportunities for law enforcement and the community to reduce complaints, incidents, and injuries. Following the identification of such patterns, the Police Oversight Monitor Division and law enforcement jointly can undertake problem-solving to determine the reason(s) for any patterns and whether there are opportunities to eliminate or reduce root causes. Where feasible, these projects should involve both affected officers and the community.

The Police Oversight Monitor Division needs to ensure that all formal mechanisms are put in place to ensure full, independent collaboration between it and law enforcement, including full, unfettered access to law enforcement personnel and records. Through a written agreement, the format to be agreed upon for the timely exchange of information and efficient coordination between the Departments will be essential. The Division is committed to ensure this formal mechanism is put in place in the fiscal year to ensure accountability.

The Division has two additional goals that should be accomplished in the fiscal year. They include the production of its annual report, which has been delayed due to workload and staffing shortage. Additionally, with the Mayor and Council's approval, the creation of the City's first police accountability board would be a notable accomplishment. The Police Oversight Monitor Division has collaborated with community and City leaders on the recommendations to create such a board. Those recommendations will be discussed with the Mayor and City Council beginning in August/September 2021. The Board will require administrative support that should be addressed in the current Division's budget.

City leadership also continues promoting strong partnerships to execute on the Fort Worth Economic Development Strategic Plan completed in FY2017. This plan involves every sector of the community and remains a top priority to attract and retain top talent, bring high-paying jobs to Fort Worth, promote the City of Fort Worth on a larger stage both domestically and internationally. Mayor Price promoted the City on several international trips to London, Paris, Brussels, and Mexico City.

The actions taken by the State legislature continue to be of concern at the local level, due to the potential substantial impact on city services. The State legislature has the ability to reduce the level of revenues that a city can generate in order to pay for core services and programming requested by the citizens of Fort Worth, as currently experienced with the application of Senate Bill 2. Moreover, the legislature will attempt to pass bills to prevent local governments from protecting the people within its city limits by passing bills to impose additional restrictions and limitations on local governments without any consideration for the consequences of their actions.

Horizon Issues

In addition, it is expected that there will be major attempts to eliminate local government charters, home rule authorities, local government protections, and rule-making authority within local governments.

City staff will be required to defeat and curtail any legislation that will be detrimental to the City Charter, ordinances, policies, and comprehensive plans, as adopted by the Mayor and Council.

During the legislative process, city staff will be required to protect the current funding received from the state and engage opportunities to seek additional funding that will enhance the Mayor and City Council's ability to govern. While the State legislature is not in session during FY2022, staff will have the ability to focus on the federal agenda, build relationships with legislators, and prepare for the 88th session in 2023.

Directions Home will build on the success of permanent supportive housing projects such as Casa de Esperanza and New Leaf Community Services in order to develop 150 additional units of permanent supportive housing through a combination of Directions Home general capital funds, Fort Worth Housing Finance Corporation Funds and HOME-ARP funds. Directions Home continues to respond to the changing needs of the homeless system due to COVID and COVID-funding.

City Secretary

To capitalize on the successful transition of Council and Boards and Commissions to a virtual platform, the City Secretary's Office plans on further increasing functionality by incorporating a hybrid WebEx meeting environment. This will require additional technology and staff time.

Continued implementation and leveraging of the robust workflow of the city-wide Enterprise Information Management System (EIMS) as more and more of our processes become natively digital.

Continued improvement of citizen participation in the Council meetings to account for those who do not want to attend in person is a priority of the department.

Code Compliance

Consumer Health and Multi-Family Fee evaluations are needed to continue to support the current level of services and address future growth/service demand, as outlined in the FY2019 staffing study.

Development Services

The Development Services Department foresees a continued demand to meet expected service levels and expanded growth with the need for enhanced/improved and more robust technology.

The demands for form-based codes, design overlays, historic districts, and conservation districts will continue along with requests for annexation, special district modifications, and municipal boundary adjustments. As the City continues to grow and diversify, ordinances need updating and integration to meet the demand for urban development types. Strategically adding capacity to the roadway network also becomes more critical, driving the need for adequate professional staff dedicated to proactive solutions and program management. The Department continues to see steady growth in permits and the number of inspections each year, while striving to meet ideal turnaround times and customer service satisfaction ratings.

Diversity and Inclusion

Horizon issues for current programming include succession planning, reliance on grant funding, and continued demands on the Department's limited staffing to fulfill essential functions and meet community expectations.

Horizon Issues

Succession Planning: Several individuals in key positions in Civil Rights Enforcement are due to retire in the next 2-4 years. In fact, more than 40% of Enforcement staff members are eligible for retirement within 5 years. The Department anticipates challenges in recruiting experienced staff to supervise the staff that conducts investigations into complaints of discrimination, as well as those conducting the actual investigations. Recruiting potential employees with this particular type of experience can be very challenging.

Reliance on Grant Funding: The Civil Rights Enforcement Division's reliance on federal funding is a serious concern. Organizational changes at the U.S. Department of Housing and Urban Development and the U.S. Equal Employment Opportunity Commission, as well as policy changes related to the criteria for processing employment and housing complaints, has impacted the organization in the past and is expected to continue to do so. Unanticipated governmental shutdowns, and reductions in federal funding, have a significant impact on the ability of this Division to handle caseloads, and pay payroll and program costs. The uncertainty around future funding will only prove to inhibit service delivery.

Availability of Staffing to Perform Essential Functions: With the creation of the new Department of Diversity and Inclusion, the community has high expectations to see substantive change in the equitable delivery and provision of city services and social justice. However, when the Department was created, only one new position was added and two positions (one of which is part-time) were reprogrammed, to carry out equity analysis and support activities necessary to reduce and eliminate racial disparity gaps in the key areas of criminal justice, economic development, education, governance, health, housing, and transportation, as outlined in the Race and Culture Task Force Recommendations. It is also the same three individuals responsible for the development and implementation of a city-wide equity policy. The limited staffing available to support this important work is not sufficient to provide the high quality, effective and timely policies, programs, and activities necessary to successfully meet community expectations.

Economic Development

The long-term impacts of the COVID-19 pandemic are still unknown but will be significant if we continue to see business closures. The department will continue to work with our partners to support small businesses in Fort Worth recognizing that we will need to look at short-, mid-, and long-term strategies.

Implementation of the Economic Development Strategic Plan has been slowed due to COVID-19 small business relief efforts in FY21. We will be partnering with TIP Strategies to complete a "refresh" of the strategic plan in light of the pandemic and progress to date. This update will allow staff to better prepare for future business recruitment and retention.

Additionally, capital maintenance at the James E. Guinn Campus, including parking lot replacement, roof, and HVAC replacement, will need to be addressed.

Financial Management Services

The Financial Management Services Department expects to address the following issues in FY2023 and beyond, which result in some level of budgetary and/or operations impact;

- Financial and cyber fraud threats continue to increase in frequency and sophistication resulting in the need for continuous training and awareness on the latest in fraud trends and relevant preventative best practices;

Horizon Issues

- Continue implementation of newly promulgated GASB standards, including the implementation of GASB Statement No. 87, which substantially revises existing standards on lease accounting and financial reporting;
- Completing City-wide Revised Administrative Regulations for procurement card purchases, capital projects (both Procurement and Accounts Payable), and revenue collections;
- Working with IT ERP to develop an automatic reporting of cooperative purchases to ensure that the city is receiving the full amount of any earned rebates;
- The ongoing work of the City's Payroll Task Force will likely result in substantial changes to the City-wide payroll process, which may have significant operational impacts on all city departments, but most immediately on public safety;
- The continued transition of billing and collection activity from departments to central Treasury to improve visibility and oversight into the status of delinquent receivables. It is important to note that central Finance is the billing and collection agent for certain operational departments and success in collecting delinquent accounts requires joint action. Ultimately, the operational departments provide the services and central Finance provides the tools to enable enhanced visibility into what is due to the City;
- Post-implementation refinement of Automated Invoice Management (AIM) technology and related business processes to increase the level of vendor invoice processing automation city-wide (note: construction invoices with retainage withheld are excluded from the project scope at this time). This technology and move to centralized invoice processing in accounts payable will bring greater visibility into the status of unpaid invoices while allowing for better cash planning. It is important to note this is a city-wide KPI and is dependent on the operational departments taking appropriate action to ensure their vendor invoices are processed and approved on time to meet the 30-day state law requirement for prompt payment;

Fire

To continue maintaining its place as one of the most progressive and innovative fire departments, some of the long-term opportunities and initiatives the Fire Department will be working towards include:

- Pursuing Fire Department accreditation;
- Expanding community risk reduction efforts;
- Supporting equity and diversity initiatives;
- Improve overall fleet management of fire apparatus;
- Planning facility needs and operationalizing new fire stations from the bond programs;
- Expanding cooperation agreements with adjacent communities for dispatching and emergency management programs;
- Enhancing the outdoor warning and mass notification systems;
- Using advancements in emergency medical services technology to improve patient outcomes;
- Replacing Fire Department IT capabilities, including replacement systems for Commercial Inspections and mobile data computing capabilities;
- Identifying and pursuing potential new revenue opportunities;
- Engaging a consultant in a study to assess service delivery and staffing levels;
- Support efforts to enter into a new collective bargaining agreement to be effective in FY2023.

Human Resources

Future issues that HR will look to address include:

- The competitive environment in finding high-quality candidates for positions;
- The rising cost of benefits – healthcare, pension, leave, etc.;

Horizon Issues

- The functionality of electronic systems/ability to automate processes/functions;
- Government regulation of pay and benefits;
- Health status of employees and retirees.

Information Technology Solutions

IT Solutions is actively planning strategies for the following horizon issues in FY2023 and beyond. The strategies will address:

- the continual rise of sophisticated cybersecurity attacks (phishing, ransom, etc.);
- planning for the new City Hall;
- deployment of the neighborhood Wi-Fi initiative;
- COVID's impact on workforce retention;
- Managing remote work on alternating schedules in reduced office space;
- Balancing IT resource availability versus technology needs.

Library

Through the 2018 Bond Program, the construction of one new library will begin. The design of the Far Southwest Library (still to be named) is scheduled for completion in December 2021 with construction to begin in February 2022.

In FY2021, the branch library at the Seminary location moved to La Gran Plaza and was named La Gran Biblioteca. In FY2022, the Genealogy, Local History, and Archives (GLHA) division will move to the Seminary location. This will provide better access and hours for the residents that use GLHA services.

The library will resume in-person, indoor programming in our library locations in FY2022. In addition, the Community Engagement and Outreach division will be established.

Municipal Court

The following are the current identified Horizon Issues for the Municipal Court:

- Re-instate full-court services impacted by COVID;
- Redeploy fully operational community engagement programs;
- Continue analysis of case filing trends and service demands to determine impacts on staffing and processes;
- Further evaluate the role and duties of the Marshal Division citywide;
- The future potential of joint court satellite locations with other departments;
- Begin exploring new case management solutions.

Neighborhood Services

The department continues to face the following challenges/opportunities:

Race and Culture Taskforce

- Improving education outreach for housing programs to assist low-income residents

Affordable Housing Development

- Review Multifamily Incentive policies, identify and recommend ways to increase the number of units affordable to households at 0-30% AMI
- Creation of affordable housing to keep pace with demand

Reliance on Grant Funds

- 80% grant-funded services

Horizon Issues

- Increased demand for services for low-income residents and neighborhoods
- Physical Space for Staff
- Temporary Closure of Community Centers for Renovations
- Managing of Cares Act and other COVID-19 related grants of \$105 million.

Parks and Recreation

The park inventory will continue to increase with the continuous growth of the City. Due to numerous challenges related to quality and reliability of service provided by contractors, the Park & Recreation Department may need to consider the option of bringing a portion or all of the contract mowing in-house, which would result in increased costs.

There is no identified maintenance funding for the three Panther Island Bridges, which include enhanced landscaping and irrigation. These areas were planned to be maintained by a Public Improvement District (PID), but the PID has not been established yet. PARD will assume the maintenance responsibility until the PID is established.

Equipment repair costs continue to be high due to aging fleet in the Park Operations Division. Extended repair time associated with older equipment adversely impacts productivity. The Park Operations Division struggles to maintain routine maintenance duties while repairs are being completed. Additionally, there are large mowers which have been neither operable nor repairable for two mow seasons, causing the Division to resort to renting smaller mowers to make up for the deficiency. The use of smaller mowers has caused productivity to drop by up to 67% in some areas, resulting in increased labor hours to complete mowing tasks. As such, there are increases in equipment rental and overtime costs.

As put forth in the 2020 Park, Recreation & Open Space Master Plan, goals include providing new parkland and facilities to meet park, recreation, and open space needs in developing and redeveloping areas of the City.

The provision of special and traditional-use facilities to meet growing customer expectations, while achieving equitable service delivery for a diverse demographic population, will require deliberate emphasis and policy focus.

While program participation and attendance for outdoor activities are on the rise, the long-term effects of COVID-19 on venue revenue and attendance, facility program participation, adult programming for indoor sports, and youth sports participation are still unknown. It is likely that predominantly indoor programs, such as Summer Day Camp, After School Program, classes, Youth Sports, and contract instructor programs, may see a decline for another year.

There is also an anticipated decline in group tours due to field trip elimination by schools, and a decline in tourism (especially international and interstate) for at least a year for special use facilities.

Planning and Data Analytics

The Planning & Data Analytics Department will continue to implement and enhance existing technology. The Department is focusing on the development and implementation of a citywide data strategy that will allow the City to advance its analytical capabilities which include technical training, system enhancement, performance measurement, data integrity, and enhanced data integration across departments.

Appraisal district costs, primarily Tarrant and Denton counties, will continue to increase due to payroll costs and appraisal review board compensation.

Horizon Issues

The Lean Leader training process is very hands-on and does not lend itself to virtual platforms. Thus, the Lean Leader process improvement training has been eliminated for the near future due to the COVID-19 pandemic. The program will be revisited in a new format during the next fiscal year.

The Planning Division's most immediate focus is on supporting the redistricting process that will shape the future of the governing body. Those efforts will be completed during FY2022. Additionally, the division will engage with community stakeholders, Trinity Metro, and other City departments in a significant combined corridor planning effort for East Lancaster Avenue that will combine Transit-Oriented Development planning, Bus Rapid Transit concept planning, and the Public Improvement District activities planning along this approximately 5-mile long corridor. The Division will continue to update and upgrade the City's Comprehensive Plan during FY2022. In addition, Planning for new development associated with the TEXRail station areas is expected to continue, as will planning/GIS support for the 2022 Bond Program and Open Space Conservation Program. Support will continue for the Trinity River Vision Authority, including work on the completion of the three Trinity River bridges and the first canal section.

Police

The Police Department expects to address the following issues in FY2023 and beyond, which may result in some level of budgetary and/or operations impact.

- Evaluate staffing levels continually, monitor attrition projections, and identify staffing efficiencies where possible. As the City continues to grow, increased staffing will be necessary to maintain current levels of service.
- Ensure adequate time is available for patrol officer community engagement, problem-solving and substantial proactive work while still working to decrease response times.
- Improve training to continue building community trust and increase professionalism.
- Respond to an increasing number of investigative cases and hours to process traditional and emerging crimes.
- Evaluate and keep pace with rapid technology and equipment advancements.
- Plan for aging city-owned and leased facilities that require annual maintenance, improvements, and/or replacement.

Property Management

The following issues for FY2022 and beyond are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and/or will require some sort of City Council action/decision to adequately address the issue.

Facility Responsibility: As the Property Management Department matures, more facility-related tasks are being moved from other departments to PMD without a corresponding increase in resources. Examples of this trend include responsibility for furniture in common areas in City Hall, ice machines, and City Hall exterior landscaping. PMD has talented personnel who can perform a variety of different tasks, but continuing to add new functions without additional resources will spread the limited existing resources too thin to provide high-quality service in all areas.

New Purchasing Responsibility: The new Purchasing Administrative Regulation shifts more responsibility to the Facilities administrative team, including execution and renewal of contracts. With a four-person administrative team, added responsibilities make it difficult for the team to complete daily tasks.

Horizon Issues

Facility Maintenance: The number of facility maintenance staff has decreased by 8 since FY2008 (13% reduction in staff with 56% footprint growth). As the City continues to grow its inventory of new facilities, including the purchase of the 20-story New City Hall, increased staff is needed to adequately maintain the new and existing facilities. Facilities have been added to the far northern area of Fort Worth, and with highway construction and added traffic congestion, travel time between jobs has increased, which results in slower response time to routine work orders. Staff has been added to the PMD Facilities construction crews to perform capital projects in-house, but there have been no recent additions to the maintenance or administrative staff. City facilities continue to age and require more and more preventive and routine maintenance, which in turn creates more administrative work. Failure to add resources to perform recommended maintenance and associated administrative tasks will result in capital equipment failures soon and slower turnaround times for material and equipment acquisition.

Real Property Management: The Real Property section is responsible for the management of the City's real property asset inventory. This includes the purchase and sale of land rights, developing and maintaining comprehensive information systems and databases that identify properties that the City owns in fee simple title (approx. 3,000); property ownership information using internal and online resources of City fee owned property from numbered (i.e. 1st Street, 28th Street, etc.) streets thru the letter "V" which is completed; and tax-foreclosed properties held in trust for itself and local taxing entities (approx. 150). Since the inception of the Property Management Department, Real Property staff has worked with the IT Department to leverage technological resources to help management identify and track the disposition of these properties. Additionally, the Real Property Division has reduced the City's inventory of Tax Foreclosed Properties through conducting three to four sealed bid sales and approximately ten direct sales each year; eligible City fee owned properties will be offered for sale via the sealed bid sale or direct sale process potentially generating revenue specific to the City.

Property Lease Management: Continue to compile and manage 80+ property leases, license agreements, and third-party property management agreements, entering into new agreements when necessary, and assuring that existing leases and agreements are renewed timely so that City operations and community initiatives are met. The Lease administration section is working to identify various technology resources to provide efficiency and effectiveness in tracking the lease assets, assessing space needs and monitoring revenues and expenditures, and utilizing existing programs, such as the SharePoint database to easily access current contracts, rent rolls, and other data. Additionally, one of the top priorities is to terminate 3rd party building leases to reduce the City's financial burden and transition those departments into the New City Hall.

Mineral Management: The City has an estimated total of 11,400 mineral acres with approximately 9,700 mineral acres under lease. Leasing of any of the City's remaining mineral acres for subsurface natural gas drilling continues to be dependent upon a sustained and remarkable increase in the natural gas market. Assurance of an accurate royalty revenue stream requires consistent due diligence review of the City's mineral interest, market price, and production for the City's 457 oil and gas leases currently held in a producing status. Lease assignments and transfers between gas companies, lawsuits, and audits add further complexity to assuring the accuracy of the City's royalty revenue stream. Mineral management continues to work to identify and implement improved technology systems and processes for optimum management of the City's mineral assets.

Lake Worth Leases: The City is currently managing numerous residential and commercial leases around Lake Worth. Under the direction of the City Manager's Office and City Council approval, in FY2017, the City began to sell all residential leased lots to the current leaseholders. As sales progress, the rent revenue which offsets salaries and operating expenses in the General Fund will continue to be reduced; however, revenue from Ad Valorem taxes to the City's overall General Fund for these Lake Worth properties will be increased in the long term. The third and final area, known as "Block 9", requires platting. Staff is finalizing the cost necessary for the completion of platting to prepare the properties for sale. Additionally, the staff is researching to identify and implement an

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online system for the purchase of boat ramp stickers, which will automate the process, reduce cost, and generate additional revenue.

Transportation and Public Works

With the pace of development currently occurring in the region, the Department is experiencing constraints in its supply chain for construction-related materials and activities; subsequently, such constraints continue to drive price increases in both labor and construction materials.

The ongoing adoption of the asset management system's advanced modules will greatly increase the capabilities of our asset management program for the transportation network by providing higher-quality decision-making for effective maintenance management practices.

Expediting/facilitating the deployment of 5G network facilities is a high priority for the City. The TPW ROW Management Division will continue to actively work with key City and private stakeholders to identify and implement best practices for permitting, installation, and inspection of these facilities.

The department has engaged industry asset management experts to assist in developing an Asset Management Strategy to include evaluating our current asset management capabilities, maturity level, and the development of an Asset Management Road Map to guide the department's asset management efforts over the next 3-5 years.

The recent acquisition of an asphalt milling machine will provide Street Operations with a new avenue to increase street maintenance repairs. Street Operations continues to look for opportunities to increase long lane asphalt repairs to improve the drive for citizens across the City.

Special Revenue Funds

Alliance Maintenance Facility

The following issues for FY2022 are expected to result in some level of budgetary and/or operational impact over the next one to ten years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and/or adequately addressing the issue may require some sort of City Council action/decision.

Lease Revenues: The GDC bankruptcy may result in a loss of approximately \$760K in lease revenue and utility reimbursements. The final determination of the impact of lost revenue from GDC is contingent upon the court ruling from the bankruptcy filed in 2021. A potential increase of lease revenue with new tenants and reimbursable costs could result in approximately \$20M over the next 10 years if lease negotiations are finalized and executed.

Central Utility Plant: The replacement chiller is expected to be operational at the end of FY2021 and is expected to increase efficiency that will result in a decrease of approximately \$500K in utility expenses. Additionally, capital improvements, such as a new chiller pump, may be required at a cost of approximately \$400K.

Fuel Farm: Anticipated fuel farm expansion is expected to result in additional fuel sales revenue of approximately \$200K annually.

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Botanic Gardens

With the change to non-profit management, major changes in how the Garden does business are anticipated. The management agreement requires that growth in generated revenues and donations supporting operations exceeds inflationary growth in the management fee. As a result, efforts to expand the membership base through active promotion and recruitment will accelerate. Programs to procure and manage sponsorships, donations, and other private funds will continue to grow as quickly as funding allows. Significant growth in exhibits, with one large (over \$100,000) and at least one smaller (less than \$100,000), is planned annually through 2023. Examples are an orchid show in the spring and big bugs in the summer and fall of 2022. New and expanded garden programs will also be needed to support growth in generated revenue.

The management agreement obligates the City to debt funding of \$17 million in deferred maintenance plus a CPI inflation accelerator by the end of the 2026 bond cycle. Approximately \$8 million in requests for the 2022 bond program are in process. This revenue will support relocating and replacing greenhouses and other facilities, planning, and construction of a proposed children's garden and other educational assets, and repairing and repurposing current vehicular ways and internal parking as pedestrian and landscape spaces. Other proposed improvements include replacing or upgrading mechanical equipment, other facilities and systems, and garden infrastructure. It is anticipated that public funding for capital improvements will be supplemented by substantial private funding.

Community Tree Planting

The program uses 11 different pieces of equipment that range up to 34 years old. The FY2021 Adopted Budget included funding for three high-priority equipment replacements. While the FY2022 budget includes funding another high priority trailer replacement, additional funding will be requested in future fiscal years to replace the remaining equipment.

The program also utilizes a 90-year old greenhouse for seed-starting and propagation. Funding was allocated in the FY2021 Adopted Budget, and will continue to be allocated in the next few fiscal years, to update and modernize the facility to better accommodate the hundreds of visitors and guests that train and volunteer each year.

CCPD Neighborhood Services

The department is in the process of restructuring the after-hours program to attract more youth, offer more career training and education that will lead them to self-sufficiency.

CCPD Parks and Recreation

Due to the age of the existing equipment, such as pressure washers, equipment repair costs have increased significantly each passing year. The frequent repairs have resulted in longer repair times due to the heavy backlog of repairs on the schedule. This leads to the GAP equipment being out of service for extended periods which impacts productivity.

Due to an increase in graffiti over the last 13 months and having to find better products to abate graffiti, operating supplies expenditures have increased, which will require additional budget allocation in future years.

CCPD Police

The Police Department expects to address the following issues in FY2023 and beyond, which result in some level of budgetary and/or operations impact:

- Evaluate staffing levels continually and identify staffing efficiencies where possible;

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- Plan training academies accordingly based on attrition projections with the goal of staying as close to zero vacancies as possible;
- Plan for long-term capital needs appropriately by contributing funding in excess of fund balance requirements to capital projects;
- Improve training in order to continue to build community trust and increase professionalism;
- Evaluate and keep pace with rapid technology and equipment advancements;
- Plan for aging city-owned and leased facilities that require annual maintenance, improvements, and/or replacement.

Culture and Tourism

Future issues to consider include:

- Reducing reliance on HOT taxes by the Culture and Tourism Fund;
- Reevaluating the PED Capital Improvement Program and FWCC Expansion;
- Return of events at Dickies and other locations;
- Continuation of GBAC STAR Accreditation Standards and Practices;
- Renewed focus on sales and marketing partnerships;
- Fully staffing the Department (the department has highest vacancies in the last 20 years);
- Managing increased supplies and materials costs.

Facilities continue to deal with unplanned repair and maintenance costs. PED will continue balancing the goal of maintaining fiscal strength and stability through long-term financial planning as careful stewards of the funds.

Culture and Tourism 2% CY Tax

The continued uncertainty of another pandemic crisis which could directly impact the tourism industry will continue to shadow the collection of hotel occupancy taxes until public confidence has been restored. Convention Center legacy debt will be fully repaid by 2026, which will allow for funds to be available for the expansion project.

DFW Revenue Sharing

Travel and tourism businesses that generate tax revenue for DFW revenue sharing will continue to regain its footing, but as it has continued to outperform the budget, any regional increases only speed up paying off debt and contributing to the expansion of the Convention Center.

When the pandemic ends, travel and tourism habits may change in ways that affect that DFW revenue streams. For example, mass transit options from DFW to Fort Worth and Dallas may become more popular, thus reducing the revenue generated by rental cars. Short-term rentals are just one portion of shared revenues. The end of the pandemic and new business trends for this fund and others will have to be carefully monitored for the City to prudently manage this and other Culture and Tourism Funds.

Culture Tourism Project Fin Zone

As new hotels open and current properties expand within the zone, revenues are anticipated to grow, allowing for additional funds to be allocated for the repayment of debt and capital improvements. The City's long-range plan has committed these funds to expand the Convention Center, which will be renewed using ARPA grant funding. Monitoring of the fund's performance will be critical; the debt service payment for the Dickies Arena will be \$15M in FY2022.

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Arena Operating

With the COVID-19 pandemic shutdown, a base year of collections for the venue taxes could not be established from which to measure anticipated future tax generation. Like the entire tourism industry, the significant uncertainty of financial recovery from the COVID-19 pandemic will continue to impact Dickes Arena and the generation and collection of venue taxes. The Dickies venue operators are optimistic that FY2022 will be a better year.

Environmental Protection

Environmental planning, staffing studies, and organization structure of litter control programs have identified the need to evaluate the current EPF fee structure to meet current and future needs. Required programmatic changes to maintain compliance with regulated environmental wastes at sites where waste is generated has resulted in additional planned expenses and will require a budget increase. In addition, MS4 permit requirements and implementation of Total Maximum Daily Load (TMDL) requirements to control bacteria, as designated by the TCEQ, will also result in additional expenses in future years.

Municipal Golf

The Municipal Golf Fund changed from an Enterprise Fund to a Special Revenue Fund in FY2015 and has received a subsidy from the General Fund each year. The goal is to reduce or eliminate the amount of that subsidy over time while providing for capital replacements to keep the courses in the best condition possible. Golf's challenge going forward will be identifying future funds to supplant diminishing gas well royalties that are utilized for PAYGO capital funding of infrastructure projects.

Additionally, the Municipal Golf Fund is currently planning for a renovation of the Meadowbrook Golf Course. If funding is appropriated for this project, Meadowbrook Golf Course would be closed in the fall of 2023 through the spring of 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of closure and the financial performance when the facility reopens following the renovation.

Enterprise Funds

Municipal Airports

The Aviation Department strives to maintain a diverse portfolio of robust revenue streams by attracting new investments and businesses with the aviation industry and the City of Fort Worth community that focus on targeting industries and partnerships that align with the City of Fort Worth values and goals. Thus, the Aviation Department is focused on airport self-sustainability through prudent and sensible use of current resources and expansion of additional revenue streams through the development of airport property and other revenue generating methodologies.

For all three airports, self-sustainability is exhibited by:

- At Meacham: Increase leased occupancy of the Administration Building, development and leasing of the Midfield Redevelopment project, finishing design and beginning construction of the North Main Street Frontage Road Improvements project, beginning design and construction of the Taxilane Juliet and Aprons Charlie & Delta Rehabilitation project.

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- At Spinks: Beginning construction of the West Side Box Hangar project, beginning construction of the Airfield Lighting and Pavement Rehabilitation project, and beginning design and construction of the East Side T-Hangar project.
- At Alliance: Establishment of signatory and non-signatory landing rates, finalized Air Traffic Control Tower leasing rate with the FAA as well as the City of Fort Worth and Alliance Airport Management Agreement, updated agreements with Amazon Prime Air and FedEx Express, begin design and construction of new Gulfstream Aerospace service center and begin construction of Taxiway Papa extension.

New airport businesses and infrastructure are also enhanced by continuous focus in generating Federal and State funding, which is needed to maximize capital investment at all three airports. The City of Fort Worth is well positioned for available funding provided that the State of Texas is prioritized by the FAA for receiving assistance. Historically, Texas has not received an adequate share of funding based on capital improvements needs and the number of Texas airports within the National Plan of Integrated Airport Systems. However, with optimal focus on communication and partnerships with all interested stakeholders, the Aviation Department continually seeks to promote a safe, efficient and economical transportation system that aligns to meet the demands of the aviation industry as well as the City of Fort Worth community.

Municipal Parking

Near Southside & Magnolia District

- Work is currently underway through the Near Southside organization and through other stakeholders in the Magnolia area for a parking and traffic study. It provides significant short- to medium-term implications for commercial loading, metered parking, and residential permit parking programs in that area.

Expansion of the Residential Parking Program

- Multiple neighborhoods around TCU/University District are interested in the path forward to obtain RPP designation.

Technology Implementation to Drive Process Improvements and Innovation and to Reduce Process Time

- Automated Reservation System & Guidance System – Provide technology to guide drivers to available parking locations and to allow them to reserve spaces in city parking lots and garages.
- Automate Taylor Street Garage – Install parking gates in the Taylor Street garage to control access and improve security within the garage.
- Improve parking control equipment and systems across the WRMC parking assets to integrate the WRMC campus with the Dickies arena.

Greater West 7th Urban Village Area

- Continue to monitor and assess demand for on-street metered parking areas as the area continues to develop with expanding residential and commercial development.

Solid Waste

The Solid Waste Fund, supported by our outside consultant, developed a sustainable revenue rate model to determine a viable and supportable funding platform for all solid waste services and programs for the next ten years through balancing the funding between the residential and commercial program utilization and waste streams. This model integrates identified increased operational costs, future capital investments and recommended Comprehensive Solid Waste Management Plan (CSWMP) Action Items with community input, City

Horizon Issues

Management and City Council direction, setting our community on a 20-year journey towards making Fort Worth a greener, and increasingly better place to live, while arriving at operational sustainability.

Amendments for the Southeast Landfill will be necessary to implement future preservation aspects and rate adjustments, the high-BTU landfill gas to energy system and preservation of safe and affordable solid waste disposal capacity for Fort Worth's residential waste stream until 2060 or beyond.

Solid Waste plans to expand the City's Recycle Right and supporting regional Know What to Throw behavior-based enforcement campaigns to reduce costly residential contamination levels. Both campaigns will improve sorted recycling material quality, increase the acceptable recycling volumes and minimize the negative impact of current market conditions as well. In addition, Solid Waste will evaluate a "right-hand drive" vehicle to increase the operational effectiveness and efficiency of the Blue Crew auditing process.

Finally, enhancements to the City's litter abatement, illegal dumping enforcement and street sweeping programs are planned for implementation following the future revenue enhancement programs and potential residential rate increase in future years (FY2022 or beyond).

In conjunction with an identified consultant, the City will lead a comprehensive review and advancement of a formal RFP process to proactively address five (5) primary residential-related contracts in advance of the 2023 expiration and/or renewal (if the City chooses that would be in the best interest) timeline. The five (5) contracts include: residential collections; recycling processing; yard waste processing/mulching; cart purchases, services and maintenance; and drop off station container hauling.

Stormwater Utility

If the COVID-19 pandemic extends several years out, capital improvements and maintenance efforts may need to be reprioritized and service levels may be impacted.

In the September 2020, Stormwater was authorized issuance of \$53M in revenue bonds, which was the first issuance of the adopted \$70M revenue bond program to accelerate the construction of high priority capital projects over the next 5 years. The second issuance of \$17M is expected in Fall 2023.

If adopted, the implementation of Non-FEMA Flood Risk Policy recommendations will require changes in stormwater development review and communications.

As the Storm Drain Rehabilitation Program moves further along, a greater understanding of the condition of the City's stormwater infrastructure will be achieved. The findings will help the Program better understand resource needs to address aging infrastructure due to the life safety risks that can be created from collapsing storm drain pipes. This initiative will also give the Program a better understanding of how to deal with drainage infrastructure that crosses private property, which can impact development and the drainage system.

Because the Program cannot mitigate all flood risks, an effective flood warning program is essential to improving the safety of the community during a flood event. Current stakeholder engagement will continue into the future as the Program works toward developing a more robust and reliable flood warning program that will provide the community with more real-time flood forecasting information.

With the expansion of the citywide Customer Relationship Management (CRM) initiative, it is easier for citizens to access stormwater services by initiating a request for service through mobile applications using their smartphone

Horizon Issues

or PC. CRM has resulted in a higher number of resident inquiries requiring increased customer service and response. The Program is continuing to monitor how the availability and use of the CRM system impacts the number of service requests and service level expectations.

As the City continues to grow to develop, the Program becomes responsible for more stormwater infrastructure. Maintenance needs continue to be identified and are outpacing program operational resources, creating a significant backlog of critical maintenance work.

Water and Sewer

SCADA System Replacement: The Utility recently completed an assessment of options to replace the current Supervisory Control and Data Acquisition (“SCADA”) system used in its five water treatment plants and Remote Terminal Units (“RTUs”) used in 130 remote sites in the distribution system. The current system has been in place since 1987 and is reaching the end of its useful life. The project scope will be to replace the SCADA system in the water plants and to replace all RTUs in remote sites. The assessment, including an evaluation and alternatives, was provided to the Utility in January 2020. Engineering/design has begun with construction expected in Fiscal Years 2021 through 2024.

Revised Lead and Copper Rule: The Environmental Protection Agency issued major changes to this rule, with an effective date of December 16, 2021 and a compliance date of October 16, 2024. A major component of this rule is removing and replacing lead service lines. As of June 2021, the Utility has identified 1,814 lead service lines on the City’s side, along with 10 on the customer side. The City has already replaced 1,473 of these and the remaining are scheduled for replacement as part of future water main rehabilitation projects, with a goal of having the remaining lines replaced by the end of 2022. Other requirements of the revised rule include completing a service line inventory (88% complete), changes to the sample pool requirement for testing compliance, testing of all elementary schools and licensed daycares (a plan for sampling has been initiated), classification of galvanized service lines as lead if they were downstream of a lead service line (staff has started documenting), public outreach and mandatory public notification and replacement schedules, if there is an action level exceedance.

Permitting of New Water Reclamation Facility: Wastewater originating from far west Fort Worth currently travels more than twenty miles via existing wastewater collection pipes, through the downtown area, before treatment at the Village Creek Water Reclamation Facility on the City's east side. As west Fort Worth continues to grow, many of these existing pipes will become undersized to handle the proposed wastewater loading. The decision was made to invest in the future Mary's Creek WRF that will divert the proposed wastewater flows originating from west Fort Worth. The wastewater will be treated to a high standard and either discharged into Mary's Creek or provide a reclaimed water source for developments interested in reuse. Land for the proposed WRF was purchased in 2011 and in January 2017, the City Council approved a contract to initiate the permitting process, which includes applying for a discharge permit with the Texas Commission on Environmental Quality (TCEQ). The Utility filed the permit application with the TCEQ in March 2018. TCEQ deemed the application administratively complete in May 2018 and issued a draft permit in FY2020. TCEQ held a public meeting in 2020 and provided a response to comments on July 23, 2021. There were no changes to the draft permit in response to public comment and a request for a contested case hearing must be received by TCEQ no later than 30 calendar days from the release of their comments. Permit issuance will be followed by design and construction procurement. Under the current CIP, the plant could be operational by 2026.

Cast Iron Pipe: The Utility has prioritized the replacement of cast iron pipe in the water distribution system, as this pipe material is responsible for the vast majority of water main breaks each year. Cast iron pipe makes up less than 23% of pipe material in the system, but 83% of breaks in FY2020 and 78% of breaks so far in FY2021 are cast

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iron lines (including the effects of the winter weather event in February 2021). To address this issue, the Utility is increasing pay-as-you-go funding by 18% and anticipates about \$205 million to be directed towards water line rehabilitation and replacement as part of its five-year CIP.

Weatherization: During the winter weather event, power failures affected numerous water plants. The Utility immediately began assessing its response to the event and, with the passage of Senate Bill 3 in the Texas Legislature, will be required to submit an Emergency Preparedness Plan by March 1, 2022. The plan will include design and preparation of construction documents for the installation of emergency electric generators at the Westside Water Treatment Plant, and study and preparation of plans for emergency power at the North and South Holly Water Treatment Plants. The plan must be implemented by July 1, 2022.

Internal Service Funds

Capital Projects Service

With the pace of economic development occurring in the region at this time, we are seeing constraints in our supply chain for construction related materials and activities which is driving price increases for both labor and materials. Implementation of a new Capital Delivery Management system will begin in FY2022 providing greater visibility into project performance and partner collaboration across our portfolio of capital projects. Vetting of candidate projects identified for the 2022 Bond Program will begin as the organization continues to develop the next bond program for citizens to approve.

Fleet and Equipment Services

The following issues for FY2022 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges in the near future, and/or will require some sort of City Council action/decision to adequately address.

Fleet Management Information System: Fleet is currently challenged with the failure of the Fleet Management system to accurately integrate Fuel, Service, Parts, Acquisition, and AVL data. The resulting issue is multiple system tracking creating missed fuel and parts billing, work order integration issues, and manual entry requirements by the administration team.

Equipment and Diagnostic Upgrades: Fleet services is working to identify and replace equipment which can improve safety and efficiency. Equipment replacement needs include updating equipment lifts, diagnostic equipment for multiple manufacturer support, updated inspection processes, A/C and tire changing equipment, and updated alignment and general replacement of aged equipment.

Fuel Tank and Equipment Upgrades: With ongoing development of an automated fuel system, many new technologies are being added to provide further support for departments and reduction of administrative needs. Pump volumizers, existing tank replacement, OPW Corporation Fuel Management Systems reporting equipment, and additional department fueling needs and storage are currently being reviewed and updated. Fuel transaction integration is a further priority.

Group Health and Life Insurance and Retiree Healthcare Trust

- Dallas/Fort Worth Metroplex is one of the most expensive healthcare markets in the United States
- Uncertainty in claims due to COVID 19 and the 'bounce back' post-pandemic
- Rising cost of benefits for employees

Horizon Issues

- Health status of employees and the costs of their future care

Risk Financing

Claim Expense Management – The Risk section is constantly trying to lower claim-related expenses. They encourage immediate reporting of all losses so claims can be monitored and quickly brought to closure. They strive to handle claims fairly, promptly, and efficiently. This lowers the possibility of legal disputes, as well as discourages those attempting to solicit financial gain from the City. They educate the departments about the importance of safety management and make sure there is proper coverage for their exposures. They benchmark the City's claim activity against other similar risks in an effort to proactively forecast future claim costs.

Commercial Insurance – Due to an unstable market, we are anticipating an increase in insurance premiums and deductibles.

Strategic Safety Plan – The Safety division is undergoing an organizational restructuring with the addition of a Safety Coordinator.

Pharmacy Benefit Management Company (PBM) — The goal is to obtain a PBM for the workers' compensation program to reduce pharmacy costs.

Financial Management Policies





FINANCIAL MANAGEMENT SERVICES

200 Texas Street
FORT WORTH, TEXAS 76102

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Financial Management Policy Statements

To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. **Revenues:** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. **Expenditures:** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditures of available resource.
- III. **Fund Reserve Policies:** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. **Capital Expenditures and Improvements:** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. **Debt:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. **Interfund Loans:** Establish guidelines for loans between funds.
- VII. **Cash and Investment Management:** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. **Grants:** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. **Fiscal Monitoring:** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. **Accounting, Auditing and Financial Reporting:** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. **Retirement System and OPEB Health Care Trust:** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

XII. Internal Controls: Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

XIII. E-Commerce: To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

XIV. Donations: Establish guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals.

XV. Glossary: an alphabetical list of terms or words found in or relating to the Financial Management Policies



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose

This policy is intended to establish guidelines for the management of certain City of Fort Worth revenues in order to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

III. Applicability and Scope

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one revenue source due to changes in national or local economic conditions which adversely impact that source.

B. User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.



C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Fort Worth citizens.

D. Enterprise Funds User Fees

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and user fees shall be set at levels sufficient to cover operating expenses, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to enterprise funds from the General Fund.

E. Administrative Services Charges

The City shall establish a method to annually determine the administrative services charges due the General Fund from other funds for overhead and staff support. Where appropriate, governmental and proprietary funds shall reimburse the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others overdue in payments to the City.

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

Revenue Policy



I. DFW Airport Car Rental Revenue Sharing

All revenues derived from the DFW Airport car rental revenue sharing shall be dedicated to facility improvements of the Fort Worth Convention Center and the Will Rogers Memorial Center.

J. Use of One-time Revenues

The City shall discourage using one-time revenues to fund ongoing expenditures.

K. Use of Unpredictable Revenues

The City shall exercise caution when using unpredictable revenues to fund ongoing expenditures.

Gas-Related Revenue & Expense/Expenditure Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City gas-related revenue and associated expenditures/expenses in order to ensure reliable, equitable, and diversified allocation and use of these funds. The goal for these funds is to strike a balance between current and future needs that are funded from a non-recurring and unpredictable resource.

III. Scope:

This policy addresses revenue derived from (i) ad valorem tax on mineral valuations; (ii) leases for the development of natural gas from under City-owned property; (iii) license or easement fees paid for the installation of gas gathering pipelines under City-owned property; and (iv) income of the Fort Worth Permanent Fund (Trust).

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Revenue Allocation:

A. Trust/Endowment Fund

1. The City has established a Trust Fund that will be structured and governed in such a manner to achieve maximum investment flexibility, maximum investment protection, and professional investment management. The Trust will be managed to ensure the long-term preservation and growth of the trust principal.
2. The Trust will be managed by a corporate trustee appointed by the City Council in accordance with the City Charter and the State Local Government Code. The City's Chief Financial Officer/Director of Finance

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will be empowered to make fund management decisions and recommendations consistent with an adopted investment policy of the City Council. The Chief Financial Officer/Director of Finance shall serve as the financial guardian of the Trust ensuring fiscal stability, overseeing the trustee appointed by the City Council, monitoring fund performance and recommending to the City Council the amount of funds available for disbursement annually, in accordance with this policy and the trust documents. The Chief Financial Officer/Director of Finance shall be precluded from making specific expenditure decisions. Such decisions will be made by the City Council upon recommendation by the City Manager.

3. The Trust instrument may be substantively amended upon the completion of the process outlined within the trust documents.
4. To the extent not in conflict with common law or any other statutes applicable to the Trust Fund, the trustee shall retain all powers granted to trustees by the Texas Trust Code, and particularly is to have the power to invest and reinvest the trust estate in accordance with the goals and stipulations of the governing Trust instrument.
5. The determined percentage of bonus and royalty revenue from various sources are to be held in a consolidated account which will be divided into different sub-accounts including, but not limited to, the General Endowment Gas Lease Fund, the Aviation Endowment Gas Lease Fund, the Park System Endowment Gas Lease Fund, the Nature Center Endowment Gas Lease Fund, and the Water and Sewer Endowment Gas Lease Fund. Other sub-accounts may be created in order to account and track for funds as approved within this policy.
6. The goal of the Trust Fund is to produce income from investments and be a long-term income source for the benefit of both present and future Fort Worth citizens. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, will recommend to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust shall be determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council. In the event investment regulations prohibit the

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intended growth and expansion of the Trust, a provision for dissolution of the Trust will be incorporated into the initial Trust instrument. Dissolution of the Trust will first require a determination and recommendation of the corporate trustee and the Chief Financial Officer/ Director of Finance.

7. To facilitate prudent management and reasonable returns and growth for the Trust Fund, during the 81st Legislative Session, the Public Funds Investment Act (Texas Local Government Code Chapter 2256) was amended. As amended the Act allows the Trust Fund to be managed in a flexible manner consistent with the Uniform Prudent Management of Institutional Funds Act (Texas Property Code Chapter 163).

B. Revenue from Current Receipts

1. Ad Valorem Tax Revenue

The ad valorem receipts on mineral valuations will be allocated to the General Fund.

2. Water and Sewer Fund

Bonus, royalty and other natural gas-related fee revenue derived from Water and Sewer assets, including pipeline easements and license agreements, will generally be allocated in the manner outlined below, provided, however that no allocation may be made except in compliance with the Water and Sewer System's Master Ordinance and applicable Supplemental Ordinances and bond covenants. To the extent that gas-related revenues subject to this subsection are needed in order to comply with covenants and duties for the System's Outstanding Obligations, they shall be allocated first to such compliance.

Water and Sewer - Lake Worth Property

Funds from Water and Sewer property located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

Water and Sewer – Other Property

All revenue derived from other Water and Sewer assets will be allocated as follows:

- a. Seventy-five percent (75%) to the Water and Sewer Gas Lease Capital Projects Fund.

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b. Twenty-five percent (25%) of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

3. Park land - Lake Worth

Funds from park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

4. Park land - Fort Worth Nature Center and Refuge

Allocation of Bonus

Bonus revenues from gas leases associated with the Nature Center will be allocated first to establish the Nature Center Endowment Gas Lease Fund such that a ten million dollar (\$10,000,000.00) corpus will be established within the Endowment Fund. Any remaining bonus funds will be allocated as follows:

- a. Fifty percent (50%) to the Nature Center Gas Lease Capital Improvement Program to implement the Nature Center Master Plan; and
- b. Fifty percent (50%) to the Park Gas Lease Capital Project Fund.

Allocation of Royalties and Other Lease Revenues

Royalty and all other revenue from gas leases associated with the Nature Center will be allocated in accordance with the paragraphs below. Allocation shall vary depending on whether such allocation occurs before or after Full Funding of the Master Plan as defined in the following paragraph.

In 2009, the City Council adopted Resolution 3765-07-2009, which endorsed the allocation of \$62 million, adjusted for inflation, to provide full funding of the Nature Center Master Plan, which was incorporated into the City's Comprehensive Plan in February 2004 (M&C G-14276). In accordance with that Resolution, the term "Full Funding of the Master Plan" shall mean a total combined allocation to the Nature Center Endowment Gas Lease Fund and the Nature Center Capital Improvement Program of an amount that, as adjusted by the Consumer Price Index, represents the equivalent of \$62 million in 2009.

Until Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenue received from gas leases associated with the Nature Center will be allocated as follows:

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- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
- b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
- c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

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8. Municipal Airports Fund

Bonus, royalty and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, will be allocated in the following manner:

1. Fifty percent (50%) to the Aviation Gas Lease Capital Project Fund for aviation capital improvement projects; and
2. Fifty percent (50%) to the Aviation Endowment Gas Lease Fund.

9. Pipelines in Public Rights of Way

Revenue derived from pipeline easements and license agreements in the public rights of way will be deposited to the General Fund to offset the staff costs associated with reviewing and managing the pipeline locations in relation to other utilities.

10. Property Owned by City-Affiliated Corporation

All gas-related revenues derived from property titled to any City-affiliated corporation, such as local development corporations, Alliance Airport Authority, or the Housing Finance Corporation, shall be provided to such City-affiliated corporation to support its lawful activities per the policies and oversight of its respective governing board.

11. All Other Revenue

Except as noted in prior sections, all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other City property, including unrestricted park land, will be allocated as follows:

1. Fifty percent (50%) of the revenue will be allocated to the General Gas Lease Capital Projects Fund; and
2. Fifty percent (50%) of the revenue will be allocated to the General Endowment Gas Lease Fund.

12. Minimum Payment Threshold

Notwithstanding anything in this policy to the contrary, if a gas-related revenue payment is \$500 or less, one hundred percent of the payment will be allocated

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to the respective Gas Lease Capital Project Fund.

13. Interest Income

Interest earnings received from any Gas Lease Endowment Fund will be allocated solely to the respective fund's Gas Lease Capital Project Fund.

VI. Expenditures/Expenses

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

1. Capital projects with a minimum ten (10) year useful life;
2. To provide matching grant funds to leverage funds for capital projects;
3. Technology with a minimum five (5) year useful life;
4. Acquisition of equipment and fleet assets including contributions to a revolving replacement fund;
5. Capital equipment with a minimum ten (10) year useful life;
6. To fund one-time community-wide economic and neighborhood development initiatives and projects;
7. To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property);
8. To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the City's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and City affiliated corporation funds) during that reporting period;

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9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;
10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (“CFO”).

II. Purpose

This policy defines and provides the guiding principles with respect to Revenue Receipting, including the handling of cash, reconciling payments received, and reporting on receipting activity occurring within the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent revenue receipting practices and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with receipting and depositing revenue while also providing standards and minimally acceptable practices for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees having revenue receipting, cash handling, and payment reconciliation responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy, and by their respective departmental cash handling and reconciliation procedures.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policies.

V. General Policies

- A. Each department is required to maintain a listing of the locations and the employees who perform revenue receiving activities. Each department shall provide this listing to the Department of Financial Management Services (“FMS”) on an annual basis. This list must include the name, employee ID, login ID, and department number of all staff that handle payments at each location.
- B. The number of employees with access to a change drawer shall be limited to staff that are required to handle payments as part of their job function. Separation of duties must exist between those employees receiving and receipting payments and those individuals who will perform the accounting and recordkeeping functions pertaining to revenue intakes.
- C. Where adequate separation of duties is precluded due to limited available personnel or other operational constraints, the Department Supervisor shall perform specific verification functions to discourage misappropriation and/or theft. The Supervisor shall not be involved in the original transaction steps subject to verification. Departments should confer with FMS to establish other mitigating controls where separation of responsibility is precluded.
- D. Generally, revenue received by all departments shall be deposited at the City’s banking institution within twenty-four (24) hours of receipt. Departments, in conjunction with the CFO, shall assess the reasonableness, practicality, and security in determining deposit timing into the City’s banking institution. Departmental receipts shall not be used to create or replenish other funds.
- E. All revenue received should be accurately recorded into the City’s software systems real-time when such systems are available. Receipt of all payments should be recorded within the general ledger within one business day. Management review and approval of such recordings shall be completed within two business days of deposit.
- F. Employees performing payment receipting functions must use due diligence in handling City assets to ensure that reasonable protection is provided to those assets at all times. Employees must report to their department supervisor, who in turn should submit the report to FMS and the Internal Audit Department, of any instance where a City employee has knowledge or suspicion of a theft or dishonest act by another City employee.

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- G. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
 - H. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.
 - I. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
 - J. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within forty-eight (48) hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

VI. Cash/Change Drawer and Imprest Funds

A. Cash/Change Drawers

The following procedures will be maintained for all Cash/Change Drawers:

1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of

the receipts and transactions recorded in an automated or manual point of sale system. All receipts shall be prepared for bank deposit.

4. The supervisor of the employee performing payment receipting functions shall verify the accuracy of the revenue received during the day through a review of the receipts and transactions recorded in an automated or manual point of sale system.
5. The ending balance of the Cash Drawer shall be the same as the beginning balance, and equal to the amount assigned to each respective drawer.
6. Completed daily deposits shall be kept in a locked combination vault or safe, or in a locked room in a locked drawer or file cabinet until it can be transmitted to the depository institution through an armored car service.
7. The amount of beginning cash within a Cash Drawer will be periodically evaluated based upon the number of transactions, the volume of cash versus other payment types, and the frequency change is forecasted to be needed in an average day.
8. Cash maintained for the purpose of making change must not be commingled with operational cash amounts and should not be used for any other purpose.

B. Imprest Funds

Imprest Funds are designated amounts of cash held outside of the general treasury and the use of such funds is subject to the City of Fort Worth Police Department's operating procedures.

VII. Requesting a New and/or Increase in a Cash/Change Drawer or Imprest Fund

Authority to establish or modify a Cash/Change Drawer or Imprest Fund must be initiated by a request from a Department Director and receive approval from the CFO. The CFO has the ability to delegate this function to appropriate staff within FMS. Departments shall collaborate with the CFO, or his/her designee, to establish and maintain a system of procedures, controls, and reporting activities associated with the receipting of payments and depositing of funds for all areas of their revenue receipting operations. Each Cash/Change Drawer and Imprest Fund shall be assigned an amount of cash as the beginning/opening balance. This amount shall be determined based upon the

activity level of the department and the associated business operational requirement and should be maintained throughout the lifecycle of the Cash/Change Drawer or Imprest Fund.

VIII. Petty Cash

The City of Fort Worth does not allow any department to own or operate Petty Cash funds.

IX. Training

All new employees who have payment receipting responsibilities must successfully complete the City's Cash Handling Policies and Procedures course within thirty (30) days of employment. Existing employees must contact the FMS Department to register to take the cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete the cash handling course annually, subsequent to the initial training. Successful completion of this course is defined as achieving at least a seventy percent (70%) passing grade on the test administered upon completion of the course.

It is the responsibility of the department to notify FMS when a new or transferred employee becomes responsible for payment receipting activities and whenever an employee is no longer responsible for payment processing. In addition, it is the responsibility of the operating department to ensure all staff responsible for payment receipting activities complete the City's Cash Handling training at least annually.

The FMS Department is responsible for providing all training related to Cash Handling and payment processing and in conjunction with the IT Solutions Department, will notify employees when they are due for their annual training. Notwithstanding, the operational department(s) retain ultimate responsibility for ensuring all employees attend and successfully complete the training outlined herein.

The IT Solutions Department maintains training records for Cash Handling. Employees may access a list of courses completed in the system at any time.

X. Receipt of Payments

A. Cash

1. The cash custodian should have complete control and responsibility when collecting and securing the cash received from customers.
2. The cash drawer must be securely locked when the cashier is away from the cash drawer.
3. To reduce the risk of error, all cash should be separated according to the denomination, and should be sorted face up in the same direction.
4. The cash custodian should test each negotiable instrument used to make a payment to the City of Fort Worth to ensure it is not counterfeit.

B. Checks

1. Checks, traveler's checks, money orders and other negotiable instruments must be made payable to the "City of Fort Worth" and shall be promptly endorsed upon being received.
2. All checks made payable to the City of Fort Worth shall be accepted only in the amount of the transaction. Checks may not be written for more than the amount due to the City.
3. When accepting a check for amounts due to the City, the cash custodian shall capture the following payer's information and note same at the top of the check:
 - (1) Driver's license number
 - (2) Physical home address
 - (3) Valid Telephone number
4. No temporary, post-dated, or third party checks are to be accepted by the City.

5. Check cashing is strictly prohibited by this policy.

C. Credit/Debit Cards

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards (“PCI-DSS”) practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
2. Employees should never write down or store a customer’s credit card information.
3. Employees should request customer identification (i.e. Government issued Driver’s License or Identification Card) to ensure the customer name matches the credit card provided for payment.

XI. Transaction Receipts

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

XII. Refunds and Overpayments

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate

departmental supervisor. Refunds and voids relating to a prior day's activity may only be made through Accounts Payable and must be properly approved by the appropriate departmental supervisor. In situations where the department has a computerized system to process refunds/voids, the operating department is responsible for ensuring the accurate accounting and approval of refunds and voids through the computerized system.

XIII. Safeguarding

Access to the Cash Drawer should be limited to one person. The Cash Drawer shall be counted and balanced before another person takes possession of the Cash Drawer. Both parties involved in the Cash Drawer transfer shall be present when cash is counted, and a receipt shall be signed by the person accepting custody of the Cash Drawer.

- A. All areas surrounding the cash handling sites shall be visible and without obstruction.
- B. Dual control over the processing and storage of all monetary intakes should be utilized.
- C. All funds shall be kept out of public view and shall be available for inspection by authorized City personnel such as the FMS Department, the City Auditor, or other authorized personnel as approved by the CFO.
- D. Physical protection of payments through the use of bank facilities, armored vehicles, vaults, locked cash boxes, tamper proof bags, or locked drawers shall be utilized at all times. Only assigned personnel shall have access to keys and vault combinations.
- E. Armored car services should be utilized based on a mutually agreeable schedule between the department and the CFO or his or her designee. The operating department and the CFO shall agree upon a schedule that promotes timely deposit of revenue, but does not create a cost for this service outweighing the benefit.
- F. Cash should never be transported to the City's banking institution by any method other than Armored Car service.

XIV. Liability for Loss

Departments performing payment receipting activities retain the ultimate liability for misappropriation and loss or theft of all funds on hand (including, but not limited to cash and change drawers, daily receipts, imprest funds, equipment containing cash, etc.) until such time as the custody is transferred to an armored car service or to the Department of Financial Management Services through delivery of a deposit for processing. Departments are required to notify the Assistant Director over Treasury, the City Auditor, and the Risk Management Division, in writing, by the next business day, in the event any funds are lost or stolen. This written notification must include the date and amount of the loss in addition to an explanation and description of the sequence of events that lead to the discovery of the loss, and a copy of the police report.

XV. Monitoring Performance

Departmental controls shall include a practical means for employees to report instances where system controls, processes and/or procedures are overridden that could increase the City's risk exposure. Department Directors, Assistant Directors, and Managers/Supervisors shall monitor and annually assess any risk areas and adopt appropriate strategies to manage these functions, thereby minimizing loss opportunities.

XVI. Audits

The FMS Department will perform Cash/Change Drawer audits to determine whether each Cash/Change Drawer and Imprest Fund balance is in agreement with the associated balance on the City's General Ledger.

The operational department(s) are responsible for auditing and validating all Cash/Change Drawer and Imprest Fund balances on a quarterly basis and providing authorized FMS Department personnel full access to all funds at all revenue collecting locations.

The FMS Department is responsible for notifying the operational department(s), within a reasonable lead time, to ensure the person with authority is available during the audit. At the conclusion of each Cash/Change Drawer and Imprest Fund audit, the FMS department will provide a memo detailing the results of the audit which will include instruction for how to handle identified discrepancies.



For additional information or questions concerning this policy, please contact the FMS Treasury Office at (817) 392-8500.

Revised Policy Approved by Council:

Payments from Water and Sewer Fund to Other Funds



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

The Water and Sewer Fund is an Enterprise Fund, with the Water and Sewer System operating similar to a business in the private sector. However, as a tax-exempt governmental unit, the Fund does not pay franchise fees or property taxes that would be required of a private utility. The purpose of this policy is to outline the assessment of charges and fees to the Water and Sewer Fund by the General Fund in order to provide revenue for general government services comparable to what would be received from a private utility. In addition, this policy is also intended to address contributions from the Fund in support of the City's Public Art Program.

III. In General:

Payments from funds within the Water and Sewer System must comply with the Master Ordinance (Ordinance 10968), which establishes the revenue financing program that provides for issuance of System revenue bonds to finance capital improvements. The rate covenant in the Master Ordinance obligates the City to establish and collect rates "necessary to produce Gross Revenues and other Pledged Revenues sufficient (1) to pay all current Operating Expenses, (2) to produce Net Revenues for each Fiscal Year at least equal to the Annual Debt Service Requirements during such Fiscal Year of the then Outstanding Parity Obligations, and (3) to pay all other financial obligations of the System reasonably anticipated to be paid from Gross Revenues." To fully implement this policy, in designing rates the Water and Sewer System shall also take into account payments under this policy to the extent allowed by applicable law and current contracts.

Under the Master Ordinance, payments such as those outlined in this policy can only be made from Excess Pledged Revenues, which, generally speaking, consist of System revenues that remain available after all Operating Costs have been paid and all debt-related obligations have been met. The following paragraph describes in more detail the process for determining Excess Pledged Revenues under the Master Ordinance.

In accordance with the Master Ordinance, Gross Revenues of the Water and Sewer System are reduced by Operating Costs to determine Net Revenues, which, together with any other monies pledged to the payment of Parity Obligations, constitute Pledged Revenues. The City also has the right to pledge the Pledged Revenues in payment of, and as security for, debt obligations

Payments from Water and Sewer Fund to Other Funds



that are subordinate to the Parity Obligations. Such subordinate lien obligations, which the City has issued and may continue to issue, are also considered Outstanding Obligations under the Master Ordinance. Under Section 11(b) of the Master Ordinance, provision must first be made for funds from Pledged Revenues to be deposited to the debt service, reserve, and other funds and accounts for ALL Outstanding Obligations as required by the Master Ordinance and applicable Supplemental Ordinances and bond covenants. If System funds remain available after these actions have occurred and provisions have been made for all Operating Expenses and debt-related payments, remaining System funds constitute Excess Pledged Revenues that can be used for other lawful purposes, including payments under this policy.

By adoption of this policy, the Mayor and City Council delegate to the Financial Management Services Department responsibility for determining and certifying the availability of Excess Pledged Revenues. The certification shall be provided to the Water Department, and a copy shall be maintained in the records of the Financial Management Services Department.

An initial determination of Excess Pledged Revenues shall be made in connection with the annual budget process to determine the extent to which revenues exist for budgeting purposes and for making payments under this policy. If it is determined that Excess Pledged Revenues are projected to exist but are not sufficient to make all three of the proposed payments in full, the amount of Excess Pledged Revenues that is certified to be available shall be allocated among the payments on a pro rata basis.

To ensure payments under this policy consist only of actual Excess Pledged Revenues, after the close of each fiscal year, in connection with preparation of the annual audit, staff shall conduct a “true up” process, recalculating Excess Pledged Revenues using actual, rather than budgeted, figures for Gross Revenues, Operating Expenses, and debt-related payments. If it is determined that actual Excess Pledged Revenues for the preceding fiscal year were not sufficient for the full amount of the payments that were made under this policy, the General Fund shall make a one-time payment to the Water and Sewer Fund in the amount of any shortfall so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect payments made solely from Excess Pledged Revenues.

In this context, gross service revenue is defined as (i) total revenues of the System excluding (ii) non-service revenues. Non-service revenues consist of funds that are not generated in connection with the provision of water or wastewater services; examples include Interest Earnings, Gain/Loss on Assets, Transfers from Other Funds, Transfers from Impact Fees, reimbursements for Water Main Capacity Charges and Sewer Per Acre Charges, Front Foot Charges, Refunds from external service providers, and proceeds from Sale of Capital Assets or Equipment.

IV. Payment for Street Rental Fee:

The Street Rental Fee payment to the General Fund is intended as an assessment in lieu of franchise fees that the General Fund would receive in return for use of the City’s streets and rights-of-way if the Water and Sewer System were a private utility enterprise.

Payments from Water and Sewer Fund to Other Funds



The Street Rental Fee shall be calculated as five percent (5%) of gross service revenue for Water and Sewer customers, unless specified otherwise by applicable wholesale contract.

For the purposes of cost recovery, the Street Rental Fee shall be treated as revenue in the General Fund and as an operating expense in the Water and Sewer Fund.

The amount of the Street Rental Fee assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. Street Rental fees will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

Because this Fee is based on actual gross service revenue, after the close of each fiscal year staff shall conduct a “true up” process in connection with preparation of the annual audit. If it is determined that actual gross service revenue for the most-recent preceding fiscal year differs from the budgeted amount, a one-time adjustment shall be made to offset such difference so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect a total for street rental payments based on actual gross service revenue.

V. Payment-in-Lieu-of-Taxes:

The Payment-In-Lieu-of-Taxes (PILOT) to the General Fund is intended to offset the ad valorem taxes lost due to the tax-exempt status of the Water and Sewer System property.

The PILOT shall be calculated by applying the effective property tax rate to the net book value of the applicable capital assets. Capital assets subject to PILOT shall be limited to those classified as Plant and Property, including Construction Work in Progress, and shall exclude Transmission, Distribution and Collection Pipes and Hydrants.

An example of the PILOT calculation:

$(\text{Plant Assets} - \text{Accumulated Depreciation} + \text{Construction Work in Progress}) * \text{Current Tax Rate}$

For the purposes of cost recovery, PILOT shall be treated as revenue to the General Fund and as an operating expense of the Water and Sewer System. In any given year, the payments shall not exceed the PILOT calculation described above.

The amount of the PILOT assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. The PILOT will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

VI. Contribution to Public Art:

Funding for the Fort Worth Public Art Program, which was established in 2001 with the adoption of Ordinance Number 14794, will be provided by the Water and Sewer Fund.

Payments from Water and Sewer Fund to Other Funds



Public Art funding shall be calculated in accordance with current City Code requirements and developed through the City's annual budget process. Since Texas law restricts the use of bond proceeds to those projects eligible to be funded with water and sewer revenue bond proceeds, any Public Art funding generated with bond proceeds **MUST** be used to finance water and sewer system related public art projects.

For the purposes of cost recovery, Public Art funding shall be treated as an operating expense of the Water and Sewer System. In any given year, the payment shall not exceed the calculation described above.

The amount of the Public Art funding will be included in annual retail water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget.



Expenditure/Expense Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City expenditures/expenses in order to ensure fiscal stability and the effective and efficient delivery of services. Through the identification of necessary services and the establishment of appropriate service levels, Departments are responsible for the careful administration of the expenditure/expense of available resources.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. *Current Funding Basis*

The City shall operate on a current funding basis. Expenditures/expenses shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance/net position accumulated through prior year savings. (The Fund Balance/Net Position Policy Statements shall guide the use of reserves.)

B. *Avoidance of Operating Deficits*

The City shall take immediate corrective actions if at any time during the fiscal year expenditure/expense and revenue re-estimates are such that an operating deficit

Expenditure/Expense Policy

(i.e., projected expenditures/expenses in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure/expense reductions, fee increases, or use of fund balance/net position within the Fund Balance/Net

Position Policy Statements. Expenditure/expense deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

C. *Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

D. *Periodic Program Reviews*

The City Manager shall strive to undertake periodic reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be redesigned, reduced in scope, or eliminated.

E. *Purchasing*

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and “best value” purchasing.

I. **Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies that establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. **Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association's (GFOA) best practice for reserves recommend, at a minimum, regardless of size, maintain an unassigned fund balance of no less than two months of regular operating revenues or operating expenses. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its General Fund, Special Revenue Funds, and General Debt Service Funds Reserves, how the Reserves will be funded, and the conditions under which the Reserves may be used.

III. **Applicability and Scope:**

This policy shall apply to the General Fund, all Special Revenue Funds, and the General Debt Service Fund under the budgetary and fiscal control of the City Manager and the City Council.

IV. **Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy
- D. Debt Management Policy

V. Policy:

General Fund

- A. Reserve Levels - The City will maintain an Unassigned Fund Balance in the General Fund equivalent to two months (16.67 %) of the next fiscal year budgeted operating expenditures.
- B. Committed Fund Balance - The City Council maintains the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an item placed on the City Council's agenda and approved at a City Council meeting. The action must either approve or rescind, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- C. Assigned Fund Balance - The City Council, through adoption of this policy, has authorized the City Manager or his/her designee and the Chief Financial Officer/Director of Finance to jointly designate or commit assigned fund balances without further City Council approval. It should be noted that this authority only gives the ability to designate future "intended" uses of fund balance that are in excess of nonspendable, restricted, and committed amounts, and the minimum required reserve. It does not vest additional spending authority in the City Manager or his/her designee or Chief Financial Officer/Director of Finance. Subsequent appropriations of fund balance would continue to require City Council approval.

Spending Priorities - When expenditures are incurred for the purposes for which both restricted and unrestricted fund balance are available, the City will consider restricted funds to be spent before unrestricted funds. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, and the City will consider committed funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.

Special Revenue Funds

- D. Reserve Levels – The City will maintain a combined Restricted and Assigned Fund Balances in Special Revenue Funds equivalent to two months (16.67%) of the next fiscal year budgeted operating expenditures.

General Debt Service Fund

- E. Reserve Levels – The City will maintain a level of Restricted, Committed, and Assigned Fund Balances in each governmental Debt Service Fund equivalent to three months (25%) of the highest projected debt service (principal and interest) over the succeeding debt service schedule. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

VI. Monitoring Performance:

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the fiscal year, the Financial Management Services and Planning & Data Analytics departments shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and Financial Management Services and Planning & Data Analytics departments based on the requirements outlined in this policy.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VII. Conditions for Use of Reserves:

General Fund and Special Revenue Funds

It is the intent of the City to limit the use of General Fund and Special Revenue Fund Reserves to address unanticipated, non-recurring needs. Reserves shall not be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations deliberately manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Debt Service Funds

The City intends to limit the use of Debt Service Reserves to address the repayment of any outstanding debt.

VIII. Excess of Reserves:

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

General Fund and Special Revenue Funds

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Financial Management Services department.

5. The reserve requirement does not apply to special revenue funds that were created under Federal and State Law and/or Texas Local Government Code for managing the revenue used to pay for costs associated with construction and debt-financing activities.

General Debt Service Funds

1. Use to repay any outstanding debt or obligations.

IX. Authority over Reserves:

The City Council may authorize the use of Reserves. The Financial Management Services and Planning & Data Analytics departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

X. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XI. Basis:

Budgetary basis is used for calculating the reserve level for Governmental Funds Reserve.

I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies that establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association's (GFOA) best practice for reserves recommend, at a minimum, regardless of size, maintain an unrestricted net position of no less than two months of regular operating revenues or operating expenses. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Proprietary Fund Reserves, how the Reserve will be funded, and the conditions under which the Reserves may be used. This policy is intended to supplement, but not supersede, provisions of ordinances of the City governing the issuance or incurrence of bonds or other obligations secured in whole or in part by revenues or credited to a Proprietary Fund.

III. Applicability and Scope:

This policy shall apply to all Proprietary Funds under the budgetary and fiscal control of the City Manager and the City Council.

IV. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

V. **Policy:**

Enterprise Funds

Reserve Levels - The City will maintain the following goal reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

1. A goal of Working Capital in Enterprise Funds equivalent to three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed against the operating fund only.
2. A Reserve of 100 Days cash on hand with a goal of 150 Days Cash on Hand. This calculation shall be performed against the operating fund only on Generally Accepted Accounting Principles (GAAP - Full Accrual) basis.
3. The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group.
4. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

Internal Service Funds

Reserve Levels for Internal Service Insurance Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Insurance Funds three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed using the operating fund only.
2. No Insurance Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds of the respective reporting group of the specific insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

Reserve Levels for Non-Insurance Internal Service Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Non-Insurance Internal Service Funds equivalent to ten percent (10%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed using the operating fund only.
2. No Internal Service Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group funds of the specific non-insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VI. Monitoring Performance:

- A. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the fiscal year, the Financial Management Services and Planning & Data Analytics departments shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Financial Management Services and Planning & Data Analytics departments based on the requirements outlined in this policy.
- C. Funding the Reserve - Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VII. Conditions for Use of Reserves:

The City intends to limit use of Proprietary Reserves to address unanticipated, non-recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations deliberately (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

VIII. Excess of Reserves:

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

IX. Authority over Reserves:

The City Council may authorize the use of Reserves. The Financial Management Services and Planning & Data Analytics departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

X. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy. This policy will be reviewed at least annually and updated on an as-needed basis.

XI. Basis:

Generally Accepted Accounting Principles (GAAP - Full Accrual) basis is use for calculating the reserve level for Proprietary Funds Reserve.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City capital expenditures, to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Capital Improvements Planning

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully costed.

B. Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

D. Lake Worth Expenditures

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A “Restricted Residual Account” shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter- approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects /categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.



F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. Spend funding in the following order: (e.g., Priority One, then Priority Two, then Priority Three, and lastly Priority Four)

Priority One: Proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Use proceeds from oldest to newest (i.e., 2002 GO Bond proceeds before 2014 Bond proceeds, or 2014 before 2018 proceeds). Per IRS regulations, 85% of all Bond proceeds must be spent within three years. Failure to spend Bond proceeds timely could result in the bonds sold being deemed taxable.

Priority Two: Source of funds that include projects where a source external to the City is funding a portion or all of the project in the order listed below:

1. Intergovernmental Agreements (Once verified as Non-Grant)
2. Contribution from an outside source (e.g., cash donation)
3. Developer contributions

Priority Three: Internally committed funding sources. Internal commitments exist due to an action taken by the Mayor and Council (M&C), such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues for specific purposes, e.g., DFW Airport Sharing Revenue to the Culture and Tourism activity, Gas Well Lease income for specific purposes, or Transfers-In.

Priority Four: Other funding sources appropriated by Budget that do not fall into the three above categories. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

The funding priority identified above for non-grant capital projects should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (FMS). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance (“CFO”).

II. Purpose

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the control of the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policies.

V. General Information

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:

The term capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at original cost or, if the cost is not readily determined, at estimated original cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

1. Purchased assets – The recording of purchased assets should be made on the basis of actual costs, excluding some ancillary costs*, based on vendor invoice or other supporting documentation. *See Section VII-A for further explanation.
2. Constructed assets – Direct costs (including labor) associated with the construction project should be included in determining the asset valuation. For Community Facilities Agreements, City of Fort Worth inspection costs are no longer capitalized as part of the project effective 06-01-2019 associated with fund 30114 (CFA Developer).
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt and capitalize in accordance with the threshold value for each asset category. Please refer to the City of Fort Worth’s Donations Policy for guidance on acceptance of donations.

VI. Responsibility / Authority

City-wide Department responsibilities:

- A. Serve as custodians of capital assets including land, land improvements, vehicles, machinery and equipment (including rolling stock), that are assigned to their departments.

- B. Ensure full departmental compliance with the established capital asset policy in order to maintain adequate records of the City's capital assets.
- C. Each department head must appoint a Capital Assets Coordinator that has knowledge and experience in capital purchasing and management of project expenditures. Department Capital Assets Coordinator responsibilities include but are not limited to:
- Attend the required AM100 training provided by the City of Fort Worth.
 - Perform a monthly review of the department's purchased, donated, and constructed assets added into PeopleSoft Asset Management (PSAM) and communicate with the Capital Assets Team regarding any discrepancies.
 - Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within 30 days of the occurrence.
 - Identify all constructed assets in use, and provide the Capital Assets Team documentation within six months or before the current fiscal year ends, whichever comes first for capitalization (Refer to Section XIV).
 - Review and update the department's non-financial asset information in the PSAM system.
 - Coordinate the department's review of the current capital asset register and complete the Annual Physical Inventory for Capital Assets.

FMS responsibilities:

- A. The Capital Asset Team, Financial Services Manager, and Assistant Finance Director over Accounting shall ensure that all capital assets belonging to the City are properly identified and recorded in the PeopleSoft General Ledger module and that the PSAM module is reconciled, at least monthly, to general ledger balances.

- B. The Capital Asset Team is responsible for maintaining a current listing of Capital Assets Coordinators from all City departments.
- C. The Capital Asset Team must oversee the review of all transactions related to capital assets at least monthly and update the PSAM system, as required, upon validation of the transactions or corrections.
- D. The Capital Asset Team, Financial Services Manager, and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly depreciation expense are properly recorded in the general ledger and financial changes noted by the Capital Assets Coordinators are recorded in the PSAM system.
- E. FMS is responsible to provide department representatives with the necessary support in capital asset management to effectively fulfill their duties and responsibilities under this policy.

VII. Asset Classification

The City categorizes capital assets into the following:

A. Land

Land includes all land parcels purchased or otherwise acquired by the City for building sites, streets, right of way, permanent easement, recreation, future use, etc. This does not include land held for resale, which is accounted for as inventory.

Land is frequently associated with some other asset (e.g., land under a building or road). Land should always be treated and accounted for separately. The cost of the land should include not only the acquisition price, but also the cost of initially preparing land for its intended purpose, provided these preparations have an indefinite useful life, like the land itself. The recorded cost of land includes (1) the contract purchase price; (2) the costs of closing the transaction and obtaining title, including commissions, options, legal fees, title search, insurance, and past due or current taxes; And (3) the cost of preparing the land for its particular use such as clearing and grading. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new

building should be considered land costs. Removal of an old building, clearing, grading and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land. Capitalization of land costs may include, but are not limited to, the following:

- Original contract price
- Brokers' commissions
- Legal fees for examining and recording title
- Cost of title guarantee insurance policies
- Cost of excavation, grading or filling of land and razing of an old building
- Payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser

*Excluded costs may include payroll charges, advertising, process services, appraisal fees, and surveys, as they typically are not able to be accurately and timely associated with the land purchase at closing.

Improvements other than buildings (land improvements) are used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

B. Buildings

All permanent structures are included in the classification of buildings. The costs of an improvement (or betterment) are normally added to the cost of the related structure, rather than being treated as a separate asset. The same is true of restoration costs following a capital asset impairment. Capitalization of costs related to buildings include, but are not limited to, the following:

- Original contract price of the asset acquired or cost of design and construction
- Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Payment of noncurrent taxes accrued on the building at date of purchase, if payable by purchaser
- Architects' and engineers' fees for design and supervision
- Costs of temporary facilities used during the construction period

C. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

D. Machinery and equipment

This classification includes construction and maintenance equipment, office equipment and furnishings, etc. above the capitalization threshold. Capitalization of equipment costs may include, but are not limited to, the following:

- Original contract or invoice cost
- Freight, acquisition fees, import duties, handling and storage costs
- Specific in-transit insurance charges
- Installation charges

E. Vehicles

A motor vehicle is a self-propelled road vehicle that is used for the transportation of passengers, or passengers and property. The capitalization amount includes the total purchase price less any applicable discounts and any ancillary payments required to place the asset in its intended state of operation.

F. Intangible Assets

Intangible assets are those that lack physical substance, are non-financial in nature and have an initial useful life extending beyond a single reporting period. Intangible assets must be identifiable, meaning they are either capable of being separated by means of sale, transfer, license or rent, or that they arise from contractual or other legal rights.

Intangible assets acquired or developed by the City could include customized software, internally generated software, works of art and historical treasures. Other examples of intangible assets the City may own include water rights, timber rights, patents and trademarks.

G. Construction Work in Progress (CWIP)

Construction work in progress represents capitalized costs related to a capital asset that is not yet substantially ready to be placed in service. For construction work in progress assets, no depreciation is recorded until the asset is placed in service. When the asset is placed in service, the asset is reclassified to the correct category and depreciation begins.

VIII. Capitalization

A. Capitalization Thresholds

1. Land must be capitalized regardless of the value or cost.
2. Buildings must be capitalized regardless of the cost.
3. Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.

4. Betterments and Improvements qualifying as a capital asset is defined as a single item with a useful life of 2 years or greater with an acquisition cost of:
 - a. Building Improvements at \$100,000 or more
 - b. Infrastructure Improvements at \$100,000 or more
 - c. Machinery and Equipment Improvements at \$25,000 or more
5. Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road.
6. Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater and it meets both of the following criteria:
 - a. Self-propelled
 - b. Primary use is on public streets and the unit is street legal
7. Intangible assets must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more with the exception of works of art and historical treasures, which are capitalized regardless of life or cost.
8. Bulk machinery and equipment per lease contract will be capitalized if the total amount is over \$500,000 for the life of the lease.

B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Refer to the Donations Policy for capitalization thresholds per category. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date. With regard to donated land, an appraisal must be no older than five (5) years in order to be used to determine a value for the land. If an appraisal is greater than five (5) years old or an appraisal does not exist, then appropriate effort must be made to

determine a reasonable per acre value of the land in question. Work with Accounting to establish the appropriate value.

IX. Betterments, Improvements and Repair and Maintenance

A. Betterments

A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

- Enhancement of an old shingle roof through the addition of modern, fireproof tiles
- “Major catch-up” repair to or rehabilitation of an existing neglected asset that extends the useful life or substantially increases the value of the asset.

A betterment that meets the capitalization threshold in Section VIII should be capitalized.

B. Improvements

Improvements include additions of new components to previously capitalized assets that either increase the assets’ value, extend the useful life, increase the normal rate of output, lower the operating cost, or increase the efficiency of the existing asset. Replacements of components of existing capitalized assets with improved or superior units, such that the value of the assets is increased, are also classified as improvements.

Examples include:

- Installation of an air condition system where there previously was none
- Installation of a crane on a truck that did not previously have one

- Removal of a major part or component of equipment and the substitution of a new part or component that increases either the value or useful life
- Addition of a new wing on a building
- An improvement that meets the capitalization threshold in Section VIII should be capitalized.

C. Repair and Maintenance

Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition.
- Does not add substantially to the value of the asset (i.e., it does not meet the requirements in Section VIII to be capitalized).
- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset.
- Facilitates asset utilization for its original useful life

Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs

Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.

X. Depreciation

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 50 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 –15 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25 - 60 years

The following capital assets are not depreciated:

- Land
- Intangible assets with indefinite useful lives
- Construction Work in Progress

XI. Retirement

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

Departments are responsible for coordinating with the Fleet and Auto Pound departments if the asset will be auctioned off through a current City contractor auctioneer. The department will complete the Auction Master Template form which is approved by the Director or an Assistant Director. This form will be forwarded to the Purchasing department coordinator for FID validation and confirmation of wire transfers. Upon confirmation, all relevant information will be sent to the Capital Asset Team for proper accounting treatment.

When retiring an asset, the Department that had custody of the asset must complete and submit a Capital Asset-PMD-Fleet Status Change Request Form to the Capital Assets Team. This electronic form will be routed for proper approval and signatures. This form is located in the Forms Portal under Financial Management Services.

XII. Surplus and (Salvage Sales)

Departments are responsible for maintaining a listing of all non-capital assets. Upon determination that, a non-capital asset is either no longer needed or found to be unserviceable, the department will determine the appropriate method of disposal.

Methods of disposal:

- Internal City posting
- Auction

The approved Auction Master Template will then be sent to the Purchasing department coordinator as referenced in the Retirement section.

XIII. Impairment

A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. The Department Capital Assets Coordinator is responsible for determining whether an

asset should be classified as impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:

- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding)

If the asset is not impaired, Department Capital Assets Coordinator should re-evaluate the remaining useful life and salvage value (if any). All impairment should be analyzed and estimated by the Department Capital Assets Coordinator, and submit to the FMS Department Assistant Director or Director for final review and approval.

XIV. Transfers

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

XV. Placed In Service Assets

When a capital improvement project is substantially completed and an asset is used for its intended purpose, the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Asset Team within six months or before the current fiscal year ends, whichever comes first. The Capital Asset Team will transfer the cost of the asset from Construction Work in Progress (CWIP) to

the appropriate asset category in the PSAM system. When the capital improvement project is closed, the Capital Assets Coordinator will provide the Capital Asset Completion form to the Capital Asset Team, and the Capital Asset Team will transfer any remaining costs to the previously created asset.

XVI. Physical Inventory

Each department must perform an Annual Asset Physical Inventory. The Capital Assets Coordinator is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets. Exclude lands, buildings, and infrastructures.

XVII. Acquisition of Capital Assets

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines and principles associated with the management of the City's issuance of debt transactions to finance the acquisition, repair, or construction of capital assets.

III. Scope:

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or Net Position, and to fund infrastructure

improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

B. Assumption of Additional Debt

The City shall not issue more long-term debt than it retires each year without first conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds.

To the extent permitted by State law, commercial paper may be utilized and/or issued in the City's tax-supported and revenue-supported bond programs in order to: (1) provide appropriation authority for executing contracts on bond-funded projects; (2) provide interim construction financing; and (3) take advantage of lower interest rates in the short-term market; all of which provide the City with flexibility in timing its entry into the long-term fixed rate market.

C. Affordability Targets

1. General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt (General Obligation bonds, tax notes, public property finance contractual obligations and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, applicable State laws and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to issue new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

2. Revenue Bonds

Revenue bonds are secured solely by the revenues of an operating fund. As a result, the credit markets look at the type of and history of collections and volatility on revenue securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the operating fund or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

Generally, for the City to issue additional water and sewer revenue bonds, net revenues, as defined in the ordinance authorizing the revenue bonds, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest, but should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor. Exceptions to these standards must be fully explained and justified.

Generally, for the City to issue additional stormwater revenue bonds, gross revenues, as defined in the ordinance authorizing the revenue bonds, shall be at least of 150% of the maximum annual debt service, however net revenues (after operations and maintenance expenses) should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor using net revenues.

Revenue bonds that may be issued to finance improvements for other activities (e.g., airports or convention center facilities) will necessitate the consideration of coverage and reserve fund requirements unique to the operating fund, such that the revenue bonds will be creditworthy and marketable.

3. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by State law. However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements only in special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to, situations where:

- Cost overruns on a general obligation bond-financed capital improvement have occurred;
- “Emergency” conditions require a capital improvement to be funded rapidly;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City's capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

4. Tax Notes

Tax notes may be issued without a public election to finance the construction, acquisition, and expenses associated with placing a capital asset into service. Under State law, the issuance of tax notes must be approved as to legality by the State Attorney General, and must mature no later than the seventh anniversary of the date that the Attorney General approves the tax notes. Tax notes will be issued considering the useful life of the capital asset to be financed, and consideration of the economies that the City may achieve through the issuance of obligations with a shorter term of maturity than that typically associated with a bond amortization structure (see D. Debt Structure, below). The issuance of tax notes may be substituted for the issuance of Certificates of Obligations; however, the same principles apply.

D. Debt Structure

General obligation bonds, certificates of obligation, and tax notes may be structured with level principal or level debt service, with a preference towards level principal. Revenue bonds will typically be structured with level debt service. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. Revenue bonds may have an amortization exempt from this provision; however, they should be structured to provide uniform coverage levels across the life of the bonds. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue generating project, principal repayment should begin no later than the first full year after the project has been placed in service. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

E. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable within ten years and without any call premium.

F. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue or market conditions warrant a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis when the NIC basis can satisfactorily determine the lowest and best bid.

G. Timing of Sales

The City may use the cash received through the issuance of notes pursuant to, or the appropriation authority that may be available in accordance with the commercial paper programs, to begin capital projects approved under those programs. The City may also use reimbursement resolutions and its own cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

H. Underwriting Syndicates

When a negotiated sale is deemed in the best interest of the City, underwriters shall be selected from a procurement process designed to yield the most qualified and experienced firms for the transaction, performed in line with the City's administrative regulations (procurement of goods and services). City staff will recommend the structure of underwriting syndicates, which will be effective for the type and amount of debt being issued. The City will consider its M/WBE goals in structuring syndicates.

I. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's Investors Service, S&P Global Ratings, Fitch Ratings, and Kroll Bond Rating Agency.

J. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

K. Debt Refunding

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the par amount of the refunded maturities. A current refunding may be undertaken with net present value savings less than 3.0%, especially if another bond is being issued concurrently.

L. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bonds issued, to the extent permitted by law.

M. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the

acquisition of vehicles, equipment, and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

N. Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to gain information and knowledge from those firms which submit unique and innovative ideas.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. Purpose

As a municipal government, the City issues both tax-exempt and taxable securities in the form of tax notes, certificates of obligations, general purpose bonds, public property finance contractual obligations and revenue bonds in support of the City's Vision to be the most livable and best managed city in the county. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines. The current version of such procedures was adopted on July 24, 2012, as Exhibit C - *Written Procedures Relating to Continuing Compliance with Federal Tax Covenants* to the City's 23rd Supplemental Ordinance authorizing the issuance and sale of the City's Water and Sewer Revenue Refunding Bonds, Series 2012 (Ordinance No. 201301-07- 2012). This policy is intended to supplement such *Written Procedures*, as the same may be updated from time to time by action of the City Council.

III. Applicability and Scope

This policy shall apply to all debt issuances under the fiscal control of the City Manager and the City Council and issued by the City of Fort Worth (the "City" or "Issuer"). Sections V through IX pertain only to tax-exempt debt issuances by the City (the "Obligations").

IV. Glossary

See Definitions related to this policy provided in the appendix.

V. Arbitrage Compliance

Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. "Arbitrage," in this context, refers to any profit earned from investing the proceeds from the issuance of any Obligations at a yield that is higher than that on such Obligations.

Federal income tax laws restrict Arbitrage via two separate mechanisms: "yield restriction" and the "rebate requirement." Yield restriction prohibits the *investment* of bond proceeds at a rate higher than the yield on the related Obligations. The rebate requirement requires an issuer to *rebate* to the federal government any Arbitrage earned from the investment of Obligations.

Federal income tax laws provide exceptions to the yield restriction and rebate requirement rules, the most common of which are applicable to bond proceeds allocated to construction expenditures. Certain procedures related to these exceptions are set forth in Section VII below (see procedures A and B, related to exceptions from yield restriction, and procedure C, related to exceptions from the rebate requirement). The exceptions must be evaluated independently, as the applicability of an exception from yield restriction does not guarantee an exception from the rebate requirement. Bond Counsel should be consulted in determining the available exceptions and procedures with respect to Obligations issued for construction projects involving timelines in excess of those described below.

The Responsible Person will review the Closing Documents and Section VII below periodically (at least once a fiscal year) to ascertain compliance with Arbitrage restrictions and applicable exceptions.

VI. Review of Federal Tax Certificate for Each Issuance

The Issuer's Director of Finance/Chief Financial Officer (such officer, together with other employees of the Issuer who report to such officer, are, collectively, the "Responsible Person") will review and track the federal tax certificate prepared in connection with each issuance of Obligations.

VII. Compliance Procedures Applicable to Obligations Issued for Construction and Acquisition Purposes

With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- A. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed or refinanced with the Obligations

(the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within six months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence.

- B. Monitor progress to ensure that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within three years of the Issue Date.
- C. Monitor to ensure proceed expenditures from project Obligation issuances comply with one of the following applicable schedules^{1,2,3}:
 - a) Six-Month Expenditure Schedule. All proceeds must be spent within six months.
 - b) Eighteen-Month Expenditure Schedule:
 - i. By six (6) months following receipt of the proceeds, fifteen percent (15%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - ii. By twelve (12) months following receipt of the proceeds, sixty percent (60%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iii. By eighteen (18) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - c) Two-Year Expenditure Schedule. The two-year expenditure schedule is available only for proceeds used to fund construction projects. A project will qualify as a construction project if at least 75% of the proceeds will actually be used for actual construction (versus acquisition) costs. The two-year expenditure exception requires expenditure of the proceeds within the following schedule:
 - i. By six (6) months following receipt of the proceeds, ten percent (10%) of the proceeds (together with any

amounts received from investments thereof) must have been spent on the designated projects.

- ii. By twelve (12) months following receipt of the proceeds, forty-five percent (45%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- iii. By eighteen (18) months following receipt of the proceeds, seventy-five percent (75%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- iv. By twenty-four (24) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.

- D. Monitor the yield on the investments purchased with proceeds of the Obligations to ensure the yield of such investments is restricted to the yield on the Obligations after three years of the Issue Date;
- E. Monitor the investment of all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the interest and sinking fund or debt service fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding twelve-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding twelve-month period; and
- F. The Responsible Person will ensure that funds transferred to a debt service fund are expended within thirteen months from the date of transfer.
- G. Ensure no more than 50% of the Obligation proceeds are invested in an investment with a guaranteed yield for four years or more.

1 For more information regarding these expenditure schedules, please refer to McCall Parkhurst & Horton, L.L.P.'s
2 Memorandum entitled *Arbitrage Rebate Regulations*, attached to the Federal Tax Certificates for the Obligations at issue.
3 The spending requirements do not generally apply to amounts held in a reasonably required reserve fund, except
in certain cases related to the two-year exception period.
"Proceeds" as used in this Section VII(b) generally includes investment earnings, but excludes funds held in a bona fide
debt service fund

VIII. Procedures Applicable to Obligations with a Debt Service Reserve Fund

If the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

IX. Procedures Applicable to Escrow Accounts for Refunding Issues

In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- A. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- B. Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- C. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at a yield that does not exceed the yield on the refunding obligations or otherwise applied.

X. Procedures Applicable to All Tax-Exempt Obligations

For all issuances of Obligations the Responsible Person will:

- A. Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- B. Ensure the applicable information return (e.g., Form 8038-G, 8038-GC, or any successor forms) is filed timely with the Internal Revenue Service (the "IRS"); and
- C. Ensure, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at

such time and in such manner as directed by the IRS (1) at least every five years after the Issue Date and (2) within 30 days after the date the Obligations are retired.

XI. Private Business Use:

Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Person will review the Closing Documents periodically (at least once a fiscal year) for the purpose of determining that the use of the Project does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

- A. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
- B. Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- C. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;
- D. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the output of the Project (e.g., water, gas, electricity);
- E. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the Project to conduct or to direct the conduct of research;
- F. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- G. Monitor and record whether, at any time the Obligations are outstanding, the Project is leased, sold or otherwise disposed of; and
- H. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance authorizing the tax-exempt obligations used to finance the Project.

XII. Record Retention:

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.

XIII. Responsible Persons:

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.



Interfund Loan Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of interfund loans between City funds. Interfund loans are amounts provided between funds and component units of the City of Fort Worth with a requirement for re-payment.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Review and Approval

In accordance with the City of Fort Worth Charter, any movement of funds from one fund to another requires the approval of City Council. Additionally, all Interfund loan proposals must be reviewed and approved by the Chief Financial Officer/Director of Finance and the City Manager or the designee thereof (who shall not be the Chief Financial Officer/Director of Finance).

B. Funding Source for Loans

The funding source of all interfund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation, i.e. cash flow analysis, is required to support the requirement that loaned funds are idle.



Interfund Loan Policy

C. Use of Loan Proceeds

Interfund loans must only be made to finance short-term capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years. The exception to this policy is loans from the General Fund to other funds.

D. Repayment Source

The borrowing fund must have an identified revenue stream for the repayment of all principal and interest incurred from the loan. Management must provide documentation of the ability to repay the obligation, and the department/fund incurring the loan must execute an agreement described in paragraph F, below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency cash needs.

E. Repayment Term

All interfund loans must be repaid in no more than five (5) years from the date loan documents are executed.

F. Legal Documentation

All interfund loans shall be approved by the City Council by official action, and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required to fully document the transaction.

G. Repayment

Interfund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulation. At a minimum the rate charged will equal the return earned on the City's short-term investment portfolio.

H. Water and Sewer Fund Loans

In accordance with the Water and Sewer System Master Ordinance, excess pledged revenues can be used to make loans to other City Departments/Funds. Before making that determination, the Water and Sewer fund must cover all obligations for Operation and Maintenance Expenses,



Interfund Loan Policy

Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, Transfers to the Debt Service Funds, and Operating Reserve Requirement (from Net Position).

I. Year-End

Nothing contained within this policy is intended to require Mayor and Council approval, or City Manager approval, for booking interfund loans at the end of the year in order to prevent a fund or fund group from reporting a deficit cash position. Such entries shall be made under the guidance and approval of the Chief Financial Officer / Director of Finance and shall be immediately reversed in the subsequent fiscal year. If a fund has a recurring deficit cash position, it shall be the responsibility of the Department of Financial Management Services to coordinate discussion with the department responsible for the fiscal administration of the fund in order to develop a plan to mitigate this deficit cash position.

Cash Management Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to manage the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

The Chief Financial Officer / Director of Finance shall administer the management of the City's cash as required under the Public Funds Investment Act (Texas Local Government Code Chapter 2256) and the Collateral for Public Funds Act (Texas Local Government Code 2257). Specifically, this policy mandates the pursuit of the following overall goals and objectives for cash management:

1. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets.
2. Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines, standards, and practices promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA), whenever practicable.
3. Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions that engender interaction with outside financial intermediaries shall be conducted in the best financial and

Cash Management Policy



administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

4. The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries and counterparties, documentation and safekeeping requirements; philosophical and operational aspects of the cash management function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.



City of Fort Worth

Department of Finance

Investment Policy and Strategy

General Portfolio

I. Introduction

It is the policy of the City of Fort Worth, Texas (the “City”) that the administration of its funds and the investment of those funds shall be handled in a manner that promotes the highest public trust. Investments shall be made in a manner which will provide the maximum security of principal by setting guidelines for investment diversification by both type and maturity while meeting the daily cash flow needs of the City. The Investment Policy and Strategy is established to define the parameters within which investments are to be managed and to implement reasonable standards for the City's cash management and investment operations.

The purpose of this document is to establish overarching investment policy, provide investment strategy and guidelines, and set specific rules and parameters governing investment practices. This policy formalizes the framework for the City's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of its funds. The guidelines are intended to be broad enough to allow the Investment Officer(s) to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority

All investment and cash management activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations. Specific statutory regulations for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). All investments will be made in accordance with this statute. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code, for all public Texas funds deposits.

Under the direction of the City Manager, the Chief Financial Officer/ Director of Finance and the Investment Officers are authorized to promulgate reasonable procedures to ensure effective and judicious management of City funds which align

with this policy.

III. Scope

This policy applies to all public funds in the custody of the City that are not required by law to be deposited in the state treasury and that the City has authority to invest. These funds are reported in the City's Annual Comprehensive Financial Report (ACFR).

Funds held by trustees or retirement funds are excluded from this policy; however, all funds are subject to regulations established by the State of Texas. These excluded funds may also be reported in the City's Annual Comprehensive Financial Report (ACFR) based upon standards promulgated by the Governmental Accounting Standards Board (GASB).

IV. Objectives

The City shall manage and invest its assets with the following four major objectives, listed in order of priority:

1. Safety

Consistent with the requirements of the Act, safety of principal is the foremost objective of the City's investment program. All aspects of cash and investment management operations shall be designed to ensure the safety and integrity of the City's financial assets. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolios, mitigating credit and interest rate risk. Each investment transaction shall be conducted in a manner to minimize principal losses. All cash and investment management activities shall be done in a manner that promotes and is reflective of public trust.

2. Liquidity

The investment portfolios shall be structured to timely meet expected cash flow needs and associated obligations in a manner that results in the lowest cost to the City. This objective shall be achieved by matching investment maturities with forecasted cash outflows and maintaining an additional liquidity buffer for unexpected liabilities.

3. Diversification

The portfolios shall be diversified by market sector and maturity in order to

manage market risk.

4. Yield

The investment portfolios shall be designed with the objective of attaining a reasonable market rate of return throughout economic cycles, taking into account the investment risk constraints of safety and liquidity needs. The benchmarks for the portfolios shall be designed for their comparability to the expected average cash flow patterns of the portfolios. The investment program shall seek to augment returns above the applicable benchmark consistent with risk limitations identified herein and prudent investment policies and practices.

V. Strategies

To the extent feasible under prevailing market conditions, the City will strive to maintain and manage two portfolios in which funds are pooled for investment purposes: a Short-Term Portfolio and a Long-Term Portfolio. The Short-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns, is projected to be needed within the five year planning and forecast horizon to meet the City's cash flow needs. The Long-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns and current projections, is not needed to meet the City's cash flow needs within the five-year planning and forecast horizon and is therefore available and suitable for longer term investment. In general, the Investment Officers shall manage investments to ensure that if an unexpected cash need arises, the City will be able to liquidate sufficient investments to meet its needs without incurring adverse consequences. When prevailing market conditions do not offer adequate returns on long-term investments to compensate for the corresponding interest-rate risk and loss of liquidity, the Investment Officers, in consultation with the Investment Advisor, are authorized to focus investments in the Short-Term Portfolio and forgo adding to the Long-Term Portfolio.

Operating within appropriately established administrative and procedural parameters outlined in this Investment Policy and Strategy, the City should pursue optimum financial rewards in both portfolios, while simultaneously controlling related expenditures. Cash management functions shall be conducted in a manner that promotes the best financial and administrative interests of the City. Except for money in certain restricted and special funds, the City commingles its available cash and investments across all funds to maximize investment earnings and to increase investment efficiencies with regard to pricing, safekeeping and administration. The strategies used are intended to ensure compliance with the statutes and address suitability of the investments, preservation of principal,

liquidity, marketability of securities, diversification controls and reasonably attainable yield. The strategies will utilize competitive bidding practices and other controls as established by this policy for all transactions.

The investment strategy for each portfolio incorporates the specific considerations and the unique characteristics of the fund groups represented in that portfolio. Both portfolios shall be invested in high credit quality investments. For the Short-Term Portfolio the City shall pursue a strategy which fully utilizes its cash assets to obtain a competitive yield while also allowing the City to meet projected cash flow needs, to minimize the cost of liquidity, and to maintain the objectives set forth in this policy. The investment strategy for the Long-Term Portfolio will be focused on appreciation while also meeting the objectives set forth in this policy.

At all times the City shall maintain a cash buffer to meet daily anticipated liquidity requirements by structuring the Short-Term Portfolio to maintain approximately 10% in liquid investments. Based upon the analysis of historic cash flow patterns, the Short-Term Portfolio shall not exceed a weighted average maturity (WAM) of two and one-half (2.5) years, and no security in this portfolio shall exceed a maximum stated maturity of five (5) years. In the Long-Term Portfolio the maximum WAM shall not exceed seven and one half (7.5) years, and no security shall exceed a maximum stated maturity of ten (10) years. Notwithstanding the foregoing, if state law and/or this policy provides for a lower maximum stated maturity for a particular type of investment, that more restrictive requirement shall control.

Investment earnings from both portfolios shall be allocated to the various participating funds based on each fund's pro rata ownership in the portfolio and in accordance with generally accepted accounting principles. Investment earnings will be allocated to the participating funds or their corresponding debt service funds as determined in the City's annual budget process.

Securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the sale. The Investment Officer(s) and/or Investment Advisor will continuously monitor the contents of each portfolio, the available markets, and the relative value of competing instruments to adjust each portfolio in response to market conditions.

Securities lending, as more fully described in Authorized Investments (Section IX), may be used to add incremental income to both portfolios when it proves to be beneficial to the City.

VI. Standard of Care

The standard of prudence to be used for all City investments shall be the

"prudent person" standard as established by the Act and shall be applied in the context of managing the overall portfolios. The "prudent person" standard states that:

“Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of their capital and the probable income to be derived.”

Investment Officer(s) acting in accordance with promulgated procedures and this Investment Policy and Strategy and exercising due diligence shall be held accountable for any individual security's credit risk or market price changes but shall not be personally liable for deviations from expectations so long as deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

VII. Responsibility and Delegation of Authority

A. City Council

By law, the City Council retains ultimate fiduciary responsibility for the portfolios. The Council is to receive quarterly reports and annually review and adopt the Investment Policy and Strategy. In addition, the Council is responsible for designating one or more individuals to serve as Investment Officer(s). In accordance with the Act, the Council may retain responsibility for reviewing and approving authorized broker/ dealers and investment training sources or designate those two responsibilities to the Investment Committee.

B. Investment Officer(s)

In accordance with the Act, by adoption of this policy, the City Council designates and appoints the individuals holding the following positions to serve as Investment Officers to serve in accordance with state law and be responsible for the investment of City funds consistent with this Investment Policy and Strategy: the City's Chief Financial Officer/ Director of Finance, the Finance Department Assistant Director for Treasury Services, and the Treasury Supervisor.

The City may contract with a registered Investment Advisor to provide guidance in the management of the portfolios; however, the Investment Officer(s) will be responsible for investment decisions and activities. The Investment Officer(s) and Advisor shall seek to act responsibly as custodians of the public trust. No Investment Officer may engage in an investment transaction except as provided under the terms of this policy and procedures adopted in accordance with this

Investment Policy and Strategy.

The Investment Officer(s) and Investment Advisor are responsible for creating and maintaining the portfolios in accordance with this policy, providing timely quarterly reporting to the City Council, and establishing procedures and controls for the process and financial counter-parties (brokers, banks, pools). The Investment Officer(s) and Investment Advisor shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy and Strategy.

Training

In accordance with the Act, all Investment Officer(s) shall attend ten hours of training within twelve (12) months after assuming investment duties and shall attend eight hours of training every two years thereafter, with the first such two-year period beginning on the first day of the City's fiscal year after the year in which the Investment Officer takes the initial training. Training shall be provided by professional organizations authorized in accordance with state law and designated by the Investment Committee.

Ethics and Disclosures

Officer(s) and employees involved in the investment process shall refrain from any personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Investment Officer(s) shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

The City Code requires the Chief Financial Officer/Director of Finance to complete and file a financial disclosure statement with the City Secretary.

In addition, all Investment Officer(s) shall file disclosure statements with the Texas Ethics Commission and the City Council if:

- a. the officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City (as defined in Section 2256.005 (i)(1-3) of the Act); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity.

C. Investment Committee

In adopting this policy, the City Council authorizes the creation of an Investment Committee to provide guidance to the Investment Officer(s) and Investment

Advisor. In accordance with the Act, the City Council hereby delegates to the Committee the authority to approve the annual broker/ dealer list and to authorize organizations to provide the training required under state law. **No other decision-making authority is transferred to the Committee.** The Committee will meet periodically to review the investment portfolio performance, to provide feedback on the portfolios, and to discuss investment strategies. This Committee will periodically review this Investment Policy and Strategy and recommend possible changes to the City Council.

The Committee will be comprised of the Chief Financial Officer/ Director of Finance, the Finance Department Assistant Directors for Treasury and Accounting, a representative of the Water Department, the Investment Officer(s), the Investment Advisor (as applicable), a representative of the Law Department, and other appropriate persons chosen by the Committee.

D. Investment Advisor

The City may engage the services of a Securities and Exchange Commission (SEC) registered Investment Advisor (registered under the Investment Advisors Act of 1940) to assist in the management of the investment portfolios in a manner consistent with the City's objectives and policies. All security transactions will be approved by the City prior to the Investment Advisor taking action. Approval may be in the form of a phone call, email, facsimile or other written communication. The Investment Advisor may not be granted total discretion in the management of funds.

The Investment Advisor shall make recommendations to the Investment Committee which support and align the investment vehicles with this policy and ensure that its support activities are consistent with the City's established policies, rules and regulations.

VIII. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list of financial institutions, broker/ dealers, and depositories authorized to provide investment services will be maintained by the Investment Officer(s). All counter-parties will be selected through a process of due diligence. Due diligence requires competitive transactions and delivery versus payment settlement.

The City will furnish counter-parties with the City action authorizing the Investment Officer(s) or Investment Advisor to establish and maintain accounts for the purpose of purchasing and selling securities authorized under Texas law and this policy.

Certification

Section 2256.005(1) of the Act requires that any business organization offering to engage in an investment transaction with the City must be provided with a copy of this Investment Policy and Strategy with “business organization” defined as “an investment pool or investment management firm under contract with an investing entity to invest or manage the entity’s investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity’s funds.” That provision also requires the business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has:

- a. Received and reviewed the City's Investment Policy and Strategy; and
- b. Implemented reasonable procedures and controls in an effort to preclude investment transactions with the City that are not authorized by the City's Investment Policy and Strategy.

Any material changes to the Investment Policy and Strategy will require re-certification by all authorized firms.

Security Broker/Dealers

In accordance with the authority delegated by the City Council, the Investment Committee will at least annually review and adopt a list of broker/dealers who are authorized to engage in investment transactions with the City. If the City engages a firm to act as an investment advisor or as an investment manager, the firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

Authorized broker/dealers may include "primary" or regional dealers as well as brokers. No broker/dealer may hold City securities because all transactions must be settled delivery versus payment (DVP). An entity is disqualified and will not be authorized to serve as a broker/dealer if the entity is (a) a banking services depository that acts as safe keeper of City securities in order to perfect the DVP process or (b) a brokerage subsidiary of a depository identified in (a).

Each broker/dealer must supply the following documents which will be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- Financial Industry Regulatory Authority (FINRA) registration
- Central Registration Depository Number (CRD)
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

Banks acting in a brokerage capacity must supply the following documents to be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

At a minimum the Investment Officer(s) or Investment Advisor shall review the performance, financial condition and registration of all qualified financial institutions and broker/dealers annually. Results are to be provided to the Investment Committee for review and consideration in the annual approval of the broker/dealer list.

IX. Existing Investments

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

X. Authorized Investments

The Act lists all possible authorized investments available to Texas public entities. The City shall invest only in those investments authorized below as such investments are further defined by the Act. If this policy provides for a lower stated maximum maturity or other more restrictive condition on an authorized investment, the more restrictive requirement controls. If changes are made to the Act to allow for additional possible authorized investments, such investments will not be authorized by the City until this policy is modified and adopted by the City Council. All investment transactions will be made on a competitive basis.

1. Direct obligations of the United States Treasury.
2. Obligations of United States government agencies and instrumentalities, including mortgage-backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test.
3. FDIC-insured and/or collateralized certificates of deposit as allowed by law.
4. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum stated maturity of three-hundred sixty five (365) days.

5. AAA or equivalent rated, constant dollar, Texas local government investment pools as defined by the Act.
6. AAA-rated, SEC-registered money market mutual funds which strive to maintain a \$1 net asset value.
7. FDIC-insured brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent. Before purchase, the Investment Officer(s) or Investment Advisor must verify the FDIC status of the bank to ensure that the bank is FDIC insured.
8. General debt obligations of any state or political subdivision of any US state, rated AA or higher.
9. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer. A Bond Market Association Master Repurchase Agreement and independent third party safekeeping are required. A flex repurchase agreement used for bond funds must match the expected expenditure schedule of the bonds.
10. Banker's acceptances with a maximum stated maturity of one-hundred twenty (120) days accepted by a US registered bank rated not less than A1/ P1 by two nationally recognized rating agencies.
11. Reverse repurchase agreements executed for investment purposes with a primary securities dealer. The proceeds may not be invested in any security with a maturity date longer than the maturity date of the reverse repurchase agreement.
12. Securities Lending Transactions under a written agreement with a primary securities dealer lending the City's investment securities with the collateralization/ substitution of securities with a minimum 102% margin and safe kept by an approved custodial bank in an account in the City's name. Transaction documentation and collateral reports are to be provided to the City daily.
13. Investment Pools as allowed by law which must also be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one (1) nationally recognized rating service. A public funds investment pool that uses amortized cost or fair value accounting must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize at \$1.00 net asset value, when rounded and expressed to two decimal places.

XI. Collateralization

Time and Demand Pledged Collateral

All time and demand deposits shall be secured above FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its auditors. To allow for compliance verification by the City, monthly reports of pledged collateral shall include, at a minimum, information for each security that identifies its (i) type, (ii) CUSIP number, and (iii) face value.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository, approved by the Investment Officer(s), in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

City Owned Collateral

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral, at a 102% margin, that must be held by an independent third party custodian approved by the Investment Officer(s). The Master Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting City ownership from the safekeeping agent and include information as to each position (security type, CUSIP number, face and market value).

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

Obligations of the U.S. Government, its agencies and instrumentalities, including mortgage-backed securities and CMO that pass the *bank* test, and Obligations of any U.S. state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

XII. Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategies for diversification are dependent upon market conditions and cash flow needs and

targeted diversification may change in accordance with these conditions.

Guidelines for target investment diversification for the combined Short-Term and Long-Term Portfolios are as follows:

US Obligations	80 %
US Agencies/Instrumentalities	80 %
Any one issuer	35 %
Depository Certificates of Deposit	30 %
Any one bank	10%
Commercial Paper	20 %
Any one issuer	5 %
Local Government Investment Pools	80 %
Money Market Mutual Funds	80 %
Brokered Certificate of Deposit Securities	10%
Municipal Obligations	35 %
Any one issuer	5 %
Repurchase Agreements	50 %
Flex in one specific bond fund (100 %)	
Bankers Acceptances	15 %

Fluctuations in cash flows may cause the portfolios to vary. Comparison to these diversification targets will be reported as part of all regular monthly and quarterly investment reports. Securities need not be liquidated to realign the portfolios.

The following table provides a guideline for targets in laddering maturities in the Short-Term Portfolio. Market calls and advantageous trades prior to maturity swaps may cause the portfolio to deviate from these guidelines. Securities need not be liquidated to realign the portfolios so long as the weighted average maturity for the overall portfolio remains at or below the maximum two and one half (2.5) year limitation.

Maturity Range

Liquidity	10%
1 month – 1 year	30%
1 year – 2 year	15%
2 year – 3 year	15%
3 year – 4 year	15%
4 year – 5 year	15%

XIII. Internal Controls

The Investment Officer(s) have the responsibility of establishing and maintaining an internal control structure designed to provide reasonable assurance that assets

are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion;
- Separation of transaction authority from accounting and record keeping;
- Custodial safekeeping;
- Clear delegation of authority;
- Written documentation on all transactions; and
- Review, maintenance, and monitoring of security procedures.

In accordance with the Act, a compliance audit of management controls on investments and adherence to this policy shall be conducted in conjunction with the City's annual external financial audit.

The Investment Officer(s) will develop and maintain internal procedures, describing use of bank balances, calculation of the City's liquidity needs, daily investment procedures, investment transaction documentation, and distribution of reports, at a minimum.

Competitive Transactions

The Investment Officer(s) or Investment Advisor shall obtain competitive bid information on all transactions and maintain documentation thereof. A competitive bid/ offer must involve at least three separate brokers/institutions or use of a nationally recognized electronic trading platform with three bids/offers.

For transactions involving new issue agencies or securities for which there is no readily available competitive offering on the same specific issue, then the Investment Officer(s) or Investment Advisor shall document quotations for comparable or alternative securities.

Delivery vs. Payment

The Act requires that all trades of marketable securities be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain the City's ability to meet its cash flow requirements. Supplemental to the financial and budgetary systems, the Investment Officer(s) will maintain a cash flow forecasting process designed to monitor and forecast cash positions to assist in determining appropriate laddering

of investment maturities to meet projected liquidity needs.

Monitoring Credit Ratings

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolios based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by the Act or by policy, the Investment Officer(s) or Investment Advisor shall notify the Investment Committee within two business days of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. However, The City is not required to liquidate investments that were authorized investments at the time of purchase.

Monitoring FDIC Status for Mergers and Acquisitions

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer(s) or Investment Advisor shall immediately liquidate any brokered CD securities which places the City above the insured FDIC insurance level.

External Audits

An annual review of the quarterly investment reports will be made by the City's external auditors. Such audit will include tests deemed appropriate by the auditor to ensure compliance with the Act and this policy.

XIV. Safekeeping

All security transactions will be settled on a delivery versus payment basis.

Securities owned by the City will be held by the City's depository or other City contracted safekeeping institution independent from any security transactions. All safekeeping contracts will be executed in writing. The safekeeping agent shall provide documentation of all securities and evidenced by safekeeping receipts/reports indicating ownership by the City.

XV. Reporting

Quarterly Reporting

In accordance with the Act, no less than quarterly the Investment Officer(s) or Investment Advisor will prepare and submit a report to the City Council. The

report will comply with the Act and will contain, at a minimum, the following information for each portfolio (Short-Term and Long-Term):

- a. a detailed description of each investment position as of the date of the report, including book and market values and purchase yield;
- b. individual transactions (buy/sell, maturities, calls) during the period;
- c. summary statements for the total portfolios including:
 - (1) beginning and ending book value for the reporting period,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) total earnings for the reporting period,
 - (5) WAM at the beginning and end of the period, and
 - (6) portfolio yield and benchmark yield for the reporting period.
- d. securities lending income stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- e. asset allocation by maturity and market sector with comparison to policy guidelines, and
- f. compensating balances maintained at depositories at its earned credit rate (ECR) stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- g. overall blended yield (taking into account both securities lending and ECR revenues) in comparison to benchmark.

The quarterly report shall include a statement of compliance for each portfolio as it relates to the City's Investment Policy and Strategy and shall be signed by each Investment Officer and Investment Advisor. In order to maintain the transparency of the program, the reports shall be made easily available and clear and concise for the reader.

Prices used for calculation of market values will be obtained from an independent source.

Benchmarks

The benchmarks for the performance of the City's investment portfolios will be (a) for the Short-Term Portfolio the comparable period average of the yield of the portfolio and the ICE BoAML 0-5 year US Treasury Index and (b) on the Long-Term Portfolio the comparable period average yield of the portfolio and the ICE BoAML 0-10 year US Treasury Index. The City's objective is to match or exceed the benchmarks through active portfolio management.

XVI. Investment Policy Adoption

The Investment Policy and Strategy shall be reviewed and adopted by the City Council at least annually. The adopting instrument shall identify any changes made to the policy.

Policy Reviewed and Approved:

Date	M&C Reference	Comments
February 5, 2013	G-17801	Restated and Revised Policy Adopted
December 3, 2013	G-18067	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Training requirements revised to reflect amended state law
April 19, 2016	G-18720	Short-Term / Long-Term; WAM; investment duration; defining yield
January 24, 2017	G-18922	Amended investment types and minor technical corrections
September 26, 2017	G-19116	Amended Section VIII, subsection Security Broker/Dealers
September 11, 2018	G-19361	Training requirements revised to reflect amended state law; Ethics and Disclosures by Investments Officers revised to clarify and strengthen policy; added new Section IX. Existing Investments; Authorized Investments subsection 13. Investment Pools revised to clarify policy; Re-numbered existing Sections IX to XVI due to addition of new Section IX. Existing Investments
September 10, 2019	19-0144	Amended Authorized Investments, Subsection 4, Commercial Paper maximum maturity changed from 270 days to 365 days
September 22, 2020	20-0686	Amended Section V. Strategies, first and second paragraphs; Amended Section VII. Responsibility and Delegation of Authority, Subsection B. Investment Officer(s), second paragraph updated wording; Amended Section XV. Reporting, Benchmarks; Changed Short-Term Portfolio benchmark from the two-year Treasury Note to ICE BoAML 0-5 year US Treasury Index and changed the Long-Term Portfolio benchmark from seven-year Treasury Note to ICE BoAML 0-10 year US Treasury Index; Corrected typos and spelling errors
August 24, 2021	21-0593	Amended Section XIII. Internal Controls Strategies/Monitoring Credit Ratings, clarified options available if an investment’s credit rating falls below minimum rating requirements

Date	M&C Reference	Comments
September 13, 2022	22-0661	References throughout the document to the "Comprehensive Annual Financial Report" and its acronym were changed to "Annual Comprehensive Financial Report" or "ACFR" in accordance with Governmental Accounting Standards Board issued Statement No. 98. Additionally, the title of the City's Chief Financial Officer/Director of Finance was corrected throughout the IPS document.

City of Fort Worth
Department of Finance
Investment Policy and Strategy
Fort Worth Permanent Fund



I. INTRODUCTION AND SCOPE

It is the policy of the City of Fort Worth, Texas (the "City") that the administration and investment of all City funds shall be handled in a manner that promotes the highest public trust. The City Council has designated that certain funds obtained from mineral rights owned by the City be placed in a trust for benefit of the City, with such trust to be known as the Fort Worth Permanent Fund (the "Permanent Fund") and to be invested in accordance with this Policy. Those funds that have been obtained from mineral rights but not designated as part of the Permanent Fund will be managed as part of the City portfolio under the City's General Portfolio Investment Policy and Strategy.

This Fort Worth Permanent Fund Investment Policy and Strategy (the "Policy") sets specific investment and strategy guidelines for funds placed in the Permanent Fund and establishes controls to ensure effective and judicious fiscal and investment management. The guidelines are intended to be broad enough to allow active investment within the Policy parameters yet specific enough to adequately safeguard the assets.

II. GOVERNING AUTHORITY

All Permanent Fund investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal regulations. Statutory regulations generally applicable to the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), with a specific provision applicable solely to municipal funds for the management and development of mineral rights found in Sec. 2256.0202 of the Act, which incorporates by reference The Texas Trust Code (Subtitle B, Title 9, Property Code). All investments of monies in the Permanent Fund will be made in accordance with these statutes and this more restrictive Policy. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

III. OBJECTIVES

The Permanent Fund, some portion of which may be maintained as permanent funds as determined by the City, is to be managed and invested in general accordance with the Act and follow four major investment objectives: safety, liquidity, diversification and yield.

Safety of principal is the foremost objective of the City's overall investment program, and safety of principal shall be an objective with respect to the investment of the Permanent Fund as well. Investment transactions and strategies shall address and consider the preservation of capital and minimization of capital loss as well as growth. Liquidity is not critical in the Permanent Fund because these funds are not to be used for ongoing operational expenses, expenditures, or liabilities. Diversification in portfolio structure is intended to further protect the Permanent Fund from over- concentration. Growth and income will be the primary objectives for the Permanent Fund after all other objectives have been achieved.

IV. STRATEGY

The Permanent Fund is to be invested in designated sub-accounts as per the Gas-Related Revenue & Expense/Expenditure Policy. Operating within appropriately established administrative and procedural parameters, the Trustee shall pursue growth and returns within Policy parameters. Withdrawals from the Permanent Fund may be made annually pursuant to the terms of the Trust and will require coordination and planning to minimize having to recognize unrealized losses. No cash buffer is required on the portfolio.

The Permanent Fund shall be managed proactively in high credit quality investments. Securities lending may be used to add incremental income. Strategies shall utilize competitive bidding where appropriate and other controls as established by this Policy for all transactions pursuant to the terms of the Trust.

Securities may be sold or swapped if an opportunity exists to benefit from the trade. All transactions, including swaps must be documented. The Trustee will continuously monitor the contents of the portfolio, the available markets, and the relative value of competing instruments to adjust the portfolio in response to market conditions.

V. STANDARD OF CARE

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall Permanent Fund. The "prudent person" standard states that:

“Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.”

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee’s control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

VI. DELEGATION OF AUTHORITY AND RESPONSIBILITY

City Council

By law, the City Council retains ultimate fiduciary responsibility for the Permanent Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers.

Chief Financial Officer

The Chief Financial Officer/Director of Finance (the “CFO”) is responsible for monitoring the portfolio and reports submitted by the Trustee.

Trustee

The Trustee (the “Trustee”) will be responsible for monitoring and controlling the portfolio in accordance with the terms of the Trust Agreement for the Fort Worth Permanent Fund, as amended. The Trustee, with approval of the City, may engage the services of a Securities and Exchange Commission (SEC) registered Investment Adviser (registered under the Investment Advisers Act of 1940) or a National Bank exempt from registration to provide the investment management of the Permanent Fund in a manner consistent with the Policy. The Trustee and the selected Investment Adviser or National Bank may be affiliated.

The Trustee shall provide timely monthly and quarterly reports to the CFO and Investment Committee in accordance with the Act and establish internal procedures and controls for the investment process and financial counter-parties.

In managing the Permanent Fund, the Trustee’s use and acceptance of soft dollars shall be limited by the terms of this paragraph. For purposes of this paragraph “soft dollar” shall refer to non-monetary credit offered by an executing broker/dealer in connection

with a purchase or sale. Soft dollar credits may only be used and accepted by Trustee or a sub-advisor to acquire research for use in the investment decision-making process for the benefit of the Permanent Fund. As set out in Section 28(e) of the Securities Exchange Act of 1934, prior to accepting or utilizing any soft dollars the Trustee or sub-advisor receiving the soft dollar credit must have first determined in good faith that the commissions to be paid on the securities transaction are reasonable in relation to the value to the Permanent Fund of the brokerage and research provided. If the trade is executed through Trustee's selected broker/ dealer, Trustee will receive the soft dollar credit. The Permanent Fund may, as a result, pay somewhat higher commissions for the securities transaction than what might have been obtainable on a non-soft dollar basis. Trustee may not utilize or accept soft dollars except in strict compliance with the foregoing terms.

The Trustee shall refrain from activity that could conflict with the proper execution and management of the Permanent Fund or that could impair their ability to make impartial investment decisions. Any business or personal relationships with investment counterparties shall be disclosed to the CFO and the Texas Ethics Commission.

Investment Committee

The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the Permanent Fund's policies or strategies. Annually the Committee will approve all broker/dealers in accordance with the Act.

VII. AUTHORIZED COUNTER PARTIES

Certification

The Act requires

(1) that a written copy of the investment policy be presented to a business organization offering to engage in an investment transaction with the Permanent Fund with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds."

and

(2) that the person or business organization receiving the policy provide a written Policy Certification, acceptable to both the investing entity and the business organization and executed by a representative of the business firm, substantially acknowledging that the business organization has:

- a. received and reviewed the Fort Worth Permanent Fund Investment Policy and Strategy; and
- b. implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Permanent Fund and the organization that are not authorized by the Policy.

If the City retains self-management of the Permanent Fund, copies of this Policy will be provided to all business organizations offering to engage in an investment transaction with the Permanent Fund on an annual basis, and a Policy Certification from each such business organization must be received by the City. If the City engages a corporate Trustee to serve as an investment management firm under contract, a copy of this Policy shall be provided to the corporate Trustee, and a Policy Certification will be obtained from a qualified representative of the Trustee.

No transaction (other than mutual funds) may be completed except in compliance with this section.

Security Broker/Dealers

The Council appointed Investment Committee will at least annually review and adopt a list of broker/dealers which will then be authorized to engage in investment transactions concerning the Permanent Fund. If the City engages a corporate Trustee to serve as an investment management firm under contract, the investment management firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

No broker/dealer or independent Adviser may safe-keep Permanent Fund securities or funds. All security transactions shall be settled delivery versus payment (DVP) to the Permanent Fund account. In order to perfect the DVP process, neither the Trustee nor the safekeeping depository (nor their brokerage subsidiaries) will be approved as a broker/dealer.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

VIII. AUTHORIZED INVESTMENTS

The Permanent Fund shall be invested only in the investments authorized below and further defined by the Act and Trust Code. If additional types of potential authorized investments are created by changes made to the controlling statutes, they will not be

authorized until this Policy is amended and adopted by the City Council. All investment transactions will be placed in an effort to achieve a fair and reasonable return under all circumstances and in light of other investment alternatives available.

1. Obligations of the United States Government, its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test, with a maximum stated maturity of twenty (20) years.
2. FDIC insured and/or collateralized depository certificates of deposit from banks in the United States, with a maximum maturity of three (3) years.
3. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum maturity of 365 days.
4. AAA or equivalent rated constant dollar, Texas local government investment pools as defined by the Act.
5. AAA-rated United States Institutional government money market mutual funds.
6. Debt obligations of any state or political subdivision of any US state, rated A or better with a stated maturity not to exceed ten (10) years.
7. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer, with a maximum maturity of one (1) year. A Bond Market Association Master Repurchase Agreement, 102% margin, and independent third party safekeeping are required. (See section IX)
8. Banker's acceptances with a maximum maturity of 120 days accepted by a US registered bank with a short term rating of not less than A1/P1 by two nationally recognized rating agencies.
9. Domestic bond mutual funds with a maximum weighted average maturity of ten (10) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
10. International bond mutual funds with a maximum weighted average maturity of fifteen (15) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.

11. Domestic or international equity and preferred stock mutual funds with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
12. US or international stocks.
13. Real assets, including real estate, commodities and real estate investment trusts (REITS).
14. Alternative Investments to include hedge funds.
15. Corporate and asset backed securities rated A, or better with a stated maturity not to exceed ten (10) years.

Securities Lending

If the City has an active securities lending agreement, the Permanent Fund securities may also be lent by Trustee utilizing the City's agreement as determined by the City under their written agreement and conditions only.

IX. COLLATERALIZATION

Time and Demand Pledged Collateral

All time and demand deposits placed by the Permanent Fund that exceed the limits of coverage provided by Federal Deposit Insurance Corporation (FDIC) shall be transferred to a money market fund or otherwise collateralized in accordance with the Texas Public Funds Collateral Act with collateral pledged to the Permanent Fund. In order to anticipate market changes and provide a level of security for all funds, collateral shall be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The pledging bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its internal and external auditors.

Collateral pledged to secure deposits of the Trust Fund assets shall be held by an independent financial institution outside the holding company of the depository, as approved by the Trustee, and in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

Permanent Fund Owned Collateral Under Repurchase Agreements

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral at a 102% margin and held by an independent third party custodian approved by the Trustee. The Master Repurchase Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting Permanent Fund ownership from the independent safekeeping agent.

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this Policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and instrumentalities including mortgage backed securities and CMO that pass the bank test, and
- obligations of any US state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

Collateral will be monitored at least monthly by the Trustee, and each month Trustee will send City a document listing any current collateral and its market value.

X. DIVERSIFICATION

The City as beneficial owner of the Permanent Fund recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategy for diversification will be guided by the circumstances then prevailing but will generally be:

	Range	Target
Cash, Cash Equivalents, and Fixed Income	30-55%	39%
US Obligations		
US Agencies/Instrumentalities		
Depository Certificates of Deposit		
Commercial Paper		
Local Government Investment Pools		
Money Market Mutual Funds Municipal Obligations		
Corporate Obligations (Max. 20.00%)		
Asset Backed Securities (Max 10.00%)		
Repurchase Agreements		

Bankers Acceptances
 Domestic Bond Mutual Funds (Max.10.00%)
 International Bond Mutual Funds (Max. 10.00%)
 Preferred Stock Mutual Funds

Equities	30-55%	37%
U.S. Large Cap		14.00%
U.S. Mid Cap		5.00%
U.S. Small Cap		3.00%
Int'l Developed Markets Equity Mutual Funds		9.00%
Int'l Emerging Markets Equity		6.00%
Real Assets	2-12%	12%
Global Public REITS		8.00%
Private Real Estate		2.00%
Commodities		2.00%
Alternative Investment	2-22%	12%
Hedge Funds - Relative Value		3.00%
Hedge Funds - Macro		3.00%
Hedge Funds - Event Driven		2.00%
Hedge Fund - Equity Hedge		2.00%
Private Equity		2.00%

The diversification percentage guidelines will be measured based on market value. Fluctuations in cash flows may cause the portfolio to exceed these maximum percentages for a particular asset class subsequent to the purchase. Securities need not be liquidated to realign to match the portfolio diversification guidelines.

Because of its tax-exempt nature, the Permanent Fund shall not be invested based on tax optimized strategies with the goal of improving after-tax returns through active tax loss harvesting.

XI. INTERNAL CONTROLS

The CFO and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse.

Competitive Transactions

All investments will be made in an effort to achieve a fair and reasonable return under market circumstances and in light of other investment alternatives available and shall utilize market competition where appropriate.

In general, in buying or selling equity or fixed income securities, Trustee shall utilize electronic communications networks, exchanges, and market makers using the National Best Bid/Offer consolidated quote system pricing to solicit terms from multiple industry-recognized third party registered broker/dealers that are included on the then-current list of approved broker/dealers. The Trustee shall evaluate all transactions and brokers for best execution, taking into account a variety of factors including price, execution and commission costs, size of the order and other unique trading characteristics, value of research provided, financial responsibility, and the responsiveness of the brokers.

All bids and offers for fixed income shall be completed using at least three broker/dealers whenever possible to make certain of fair and competitive pricing in the market. In the event three bids cannot be obtained, Trustee shall use market variables to determine best price, including but not limited to: competitive pricing, market condition, sector, liquidity, and credit conditions. The Trustee shall not use margin accounts.

Delivery vs. Payment

All trades of marketable securities shall be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the Permanent Fund safekeeping institution prior to the release of funds.

Monitoring Credit Ratings

The Trustee shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Trustee shall (i), within two business days of downgrade, notify the CFO of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify the CFO of conditions affecting the rating and available liquidation options, including associated loss of principal, before any action is taken, provided however, that in extreme situations where the Trustee determines in the exercise of its reasonable discretion that immediate liquidation is prudent, Trustee shall be authorized to liquidate immediately but shall be required to provide the City with notice of such liquidation by the close of the following business day.

XII. SAFEKEEPING

All security transactions will be settled on a delivery versus payment basis and held in the Permanent Fund by the Trustee, the City's depository or other Trustee-contracted safekeeping institution independent from any security transactions or trade counterparties. All safekeeping functions will be performed by the Trustee. The Trustee as safekeeping agent shall provide monthly statements on all security positions held by the Permanent Fund.

XIII. REPORTING

Monthly Reporting

No less than monthly, the Trustee will submit a report to the CFO and Investment Committee. The report will, at a minimum, comply with the statutory requirements for quarterly reporting below.

Quarterly Reporting

No less than quarterly, the Trustee will prepare and submit a report to the Investment Committee. The report will comply with provisions of the Act governing Internal Management Reports and will contain, at a minimum, the following:

- a. detailed description of each investment position as of the date of the report including market values, market yield and earnings;
- b. summary statements for the Permanent Fund including:
 - (1) amortized book value for individual fixed income securities, market values, market yield, and earned income,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) yield for the fixed income portion of the portfolio for the reporting period,
 - (5) total return for the entire portfolio for the reporting period,
 - (6) weighted average maturity, as applicable, and
 - (7) asset class returns and benchmark returns for the reporting period.

The quarterly report shall include a statement of compliance for the portfolio as it relates to the Fort Worth Permanent Fund Investment Policy and Strategy and be signed by the CFO and Trustee.

Prices used for calculation of market values will be obtained from an independent source.

Benchmark: Risk Measurement

The benchmarks for risk measurement and performance of the Permanent Fund portfolio will be divided among the asset classes as outlined below.

- The benchmark for the fixed income portion shall be the Barclays' 1-5 Year Government/Credit Index for the comparable period.
- The benchmark for the equity portion shall be a total return equal to a composite of the total return of S&P 500 for stocks and the EAFE for international investments comparable to the then-current makeup of the portfolio for the comparable period.
- The benchmark for the real assets portion shall be the FTSE NAREIT All Equity REIT Index for the comparable period.
- The benchmark for the commodities portion shall be the Dow Jones UBS Commodities Index for the comparable period.
- The benchmark for the alternative investment portion shall be the HFRX Global Hedge Fund Index for the comparable period.

XIV. ADOPTION

The Fort Worth Permanent Fund Investment Policy and Strategy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy.

Policy Adopted:

Date	M&C Reference	Comments
April 16, 2013	G-17857	Policy Adopted
July 15, 2014	G-18244	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Policy Approved – No Changes
September 26, 2017	G-19117	Policy Approved –Amended Authorized Investments and diversification requirements and guidelines
September 11, 2018	G-19359	Policy Approved – No Changes
September 10, 2019	19-0142	Policy Approved –Amended Section III. Objectives and Section VIII. Authorized Investments, item 3 Commercial Paper maximum maturity changed from 90 days to 365 days
September 22, 2020	20-0685	Policy Approved – No Changes
August 24, 2021	21-0592	Policy Approved –Amended Section X. Diversification to include revised ranges for Cash, Cash Equivalents, Fixed Income, and Equities
September 13, 2022	22-0661	Policy Approved – No Changes

City of Fort Worth
Department of Finance
Investment Policy and Strategy
OPEB Trust



I. OVERVIEW AND PURPOSE

This investment policy and strategy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust (“Trust”) created by the Fort Worth City Council by Resolution No. 3779-08-2009, and its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the City’s governing body in investing assets are to do so for the exclusive benefit of the beneficiaries. Emphasis must be placed upon the consistent protection of the Trust’s assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council (“Council”).
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section III, subsection 7 of the Policy.

1. AUTHORITY AND OVERSIGHT PROCEDURES

A. By law, the City Council retains ultimate fiduciary responsibility for the OPEB Trust Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers. The City Council has delegated the responsibility for conducting investment transactions with the Trustee and its Sub Advisors. The Trustee and its Sub Advisors will provide investment information to the Council concerning investment decisions, including rebalancing asset allocation, and portfolio performance on a quarterly basis.

B. The Chief Financial Officer/Director of Financial Management Services is responsible for monitoring the portfolio and reports submitted by the Trustee and its Sub Advisor.

C. The Trustee and its Sub Advisor shall maintain responsibility for investing the assets in the Trust. All assets will be held by the Trustee. The advisor will provide performance analysis that will include, but not be limited to, a strategic analysis including a report on asset allocation, risk analysis, and appropriate, if any, changes to the percentages therein. This study will be used to assist the Chief Financial Officer/Director of Financial Management Services and Investment Committee in the determination of the appropriate investment Policy.

D. Any business organization offering to engage in an investment transaction with the Trust must be provided with a copy of this Investment Policy and Strategy, with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds." The business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has: (a) received and reviewed this Investment Policy and Strategy; and (b) implemented reasonable procedures and controls in an effort to preclude investment transactions with the Trust that are not authorized by this Investment Policy and Strategy. Any material changes

to this Investment Policy and Strategy will require re-certification by each business organization.

E. The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the OPEB Trust's policies or strategies.

2. STANDARDS OF CARE

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall OPEB Trust Fund. The "prudent person" standard states that,

"Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived."

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee's control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

3. ETHICS AND CONFLICTS OF INTEREST

Employees of the City of Fort Worth, the Trustee or its Sub Advisors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees of the City of Fort Worth involved in the investment process shall disclose any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

III. INVESTMENT GUIDELINES

1. EXISTING INVESTMENTS

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

2. AUTHORIZED INVESTMENTS

Investments consistent with the objectives contained in Section II, herein, other than those specifically prohibited shall be authorized. Equities will comprise a diversified portfolio of domestic small, mid and large cap equity, Real Estate Investment Trusts (“REITs”), and international equity investments.

Permitted Asset Classes and Security Types

Equity Securities

- Domestic listed securities
- Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts (“ADRs”)
- Equity Mutual Funds and Exchange Traded Funds (ETFs)
- Large Cap
- Mid Cap
- Small Cap
- International
- Emerging Markets
- REITs

Fixed Income Securities

- Fixed Income Mutual Funds and Exchange Traded Funds (ETFs)
- Corporate
- Government
- High Yield
- International
- Bank Loan

If individual fixed income securities are purchased, the following parameters will be followed:

Eligible Securities:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities (MBS)

- Asset Backed Securities (ABS)
- Collateralized Mortgage Obligations (CMO)
- Commercial Mortgage-Backed Securities (CMBS)
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates
- Securities issued under SEC Rule 144A
- Municipal Bonds

Quality

The portfolio will maintain a minimum weighted average effective quality of A- at all times. At the time of purchase, individual securities shall have a minimum effective quality rating of BBB-. Note, high yield fixed income can be purchased only in a diversified mutual fund or exchange traded fund.

For purposes of determining an effective rating, when three agencies rate a security (S&P, Moodys, Fitch) the middle rating will be used. When only two of the three agencies rate a security the lower of the two ratings will be used. When only one agency rates a security that rating will be used.

Duration

The manager will maintain the portfolio duration within +/- 25% of the Bloomberg Barclays U.S. Aggregate Bond Index duration at all times.

Diversification

No more than 5% of the portfolio assets may be invested in any individual issuer with the exception of securities issued or guaranteed by the U.S. Government, its agencies, and Government Sponsored Enterprises.

No more than 30% of the portfolio may be invested in securities issued under Rule 144A without registration rights (no limit on Rule 144a securities with registration rights).

3. MATURITY AND LIQUIDITY

The OPEB trust assets shall provide sufficient liquidity, if necessary, for payment of direct medical benefits and expenses.

4. PORTFOLIO COMPOSITION, RISK AND DIVERSIFICATION

Assets of the OPEB Trust Fund shall be invested in a broadly diversified portfolio consisting of equity, debt, and cash equivalent securities. The portfolio shall also

be structured in a manner to provide diversification within each asset class and be allocated within the ranges specified below:

	<u>Range</u>	<u>Target</u>
Equities	20%-40%	30%
Fixed Income	50%-80%	65%
Cash and Cash Equivalents	0%-20%	<5%

The Trustee and its Sub Advisor is authorized by this policy to make asset allocation decisions to reallocate or redirect either contributions or investments held by the OPEB Trust Fund in order to take advantage of changing market conditions. Any move that will cause the allocation of the investment classes to vary from the above allocation percentages of any asset class requires approval by the City Council.

The following are prohibited purchases/transactions:

1. More than 5% of the total equity allocation invested in individual equity securities of any one company at market value
2. More than 5% of the total debt allocation invested in debt instruments in any single issuer with the exception of US Treasuries and agencies
3. Short sales
4. Margin or leveraged purchases
5. Commodities
6. Real estate (with the exception of REITs)
7. Art objects or collectables
8. Options
9. Warrants
10. Derivative investments
11. Oil and Gas Leases
12. Hedge Funds
13. Private Equity Funds
14. Precious Metals
15. Privately negotiated investment agreements with financial institutions
16. Other investments classified as 'alternative'

5. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Purchases and sales of authorized investments will only be made through financial institutions that are qualified as public depositories by the State of Texas or are "primary dealers" as designated by the Federal Reserve Bank of New York or are

broker/dealers that qualify under Securities and Exchange Commission, or by direct purchases of an approved open-ended mutual fund family.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

SAFEKEEPING AND CUSTODY

All securities purchased by the Trustee or its Sub Advisors shall be properly designated as an asset of the OPEB Trust Fund and held by the Trustee, chartered by the United States Government or the State of Texas, and/or a financial institution approved by the National Association of Security Dealers. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the City Council or Trust Administrator.

The City Council or the Trustee will execute third party custodial agreements with banks or financial institutions. Such agreements will include details as to the responsibilities of each party, the costs to be borne by each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, and procedures in case of unforeseen circumstances.

6. BID REQUIREMENTS FOR DEBT INSTRUMENTS

After the Trust Administrator and/or the investment manager has selected one or more optimal types of investments based on maturity date(s) to meet cash flow needs and market conditions, a minimum of three qualified brokers and/or dealers will be contacted and asked to provide bids on the securities to be purchased.

In most situations the competitive bid process shall be utilized, except when securities are purchased as an initial offering. The investment manager will choose the appropriate brokers or dealers from among those on the approved broker/dealer list based on expertise, competitiveness and the ability to execute the transaction and deliver the securities on a timely basis. A minimum of three (3) bids will be obtained.

- A. Bids will be held in confidence until the best bid is determined and awarded,

- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

7. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

- 15.50% S&P500 Index
- 3.00% Russell Mid-Cap Index
- 4.50% Russell 2000 Index
- 2.00% MSCI Emerging Market Index
- 4.00% MSCI EAFE Index
- 1.00% Wilshire REIT Index
- 51.00% Bloomberg Barclays Capital US Aggregate Index
- 14.00% ML 1-3 Year US Corp/Gov't
- 5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services and Trustee are responsible for mutually establishing and maintaining an internal and

external control structure designed so that assets are reasonably protected from loss, theft, or misuse. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the “delivery versus payment” (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City’s internal and external auditors as part of the annual financial audit.

V. REPORTING

Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

VII. POLICY REVIEW

The Fort Worth OPEB Trust Investment Policy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

Policy Adopted:

Date	M&C Reference	Comments
October 10, 2017	G-19127	Policy Adopted
September 11, 2018	G-19362	Policy Approved – No Changes
September 10, 2019	19-0116	Section II. Investment Policy and Objectives, item B updated and Section III. Investment Guidelines added new section “Existing Investments”
September 22, 2020	20-0687	Policy Approved – No Changes
August 24, 2021	21-0594	Section III. Investment Guidelines, item 1. Existing Investments, Quality Section III. Investment Guidelines, item 1. Existing Investments, Duration Section III. Investment Guidelines, item 1. Existing Investments, Diversification, Second paragraph
September 13, 2022	22-0661	Policy Approved – No Changes

Appendix A

Trustee, Sub Advisor or Investment Manager's Acknowledgment

I, the undersigned, acknowledge that I have received the investment policy for City of Fort Worth OPEB Trust Fund, dated_____. I affirm that I have read and understand said Policy, and do hereby agree to abide to the guidelines expressed in the Policy.

Name of Trustee

Signed

Date

Name of Sub Advisor

Signed

Date

I. Authority

The Fort Worth City Council is responsible for legislating, formulating policy, and setting the overall direction of City government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (the City). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Financial Management Services (CFO).

II. Purpose

The purpose of this policy is to:

- A. Define practices and provide the guiding principles for grant management, including the application, approval, set up, management, accounting, and reporting of grant activity performed by the City.
- B. Ensure that City personnel seek and apply for federal, state and other grants-in-aid that address the City's current priorities and policy objectives, and administer them in accordance with applicable federal and state laws and regulations, City policies, and contractual obligations.
- C. Establish controls to maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the operational nature of the processes associated with grant management.
- D. Require procedures related to the grant management process be in conformance with this policy.

III. Applicability and Scope

All employees of the City, including uniformed employees, having grant management or accounting responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy and by their respective departmental grants procedures.

IV. Glossary

Definitions related to this policy will be incorporated into the Glossary for Financial Management Policies.

Administering Department – The City of Fort Worth Department responsible for applying for and overseeing the activities of a grant-funded program.

Indirect Costs – Expenditures the City will incur for managing the grant program. Any eligible indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication (M&C) seeking approval to proceed with a grant application or award. If a waiver of indirect costs is sought by the Administering Department, such waiver must quantify the estimated amount, explain the reasoning behind the request, and be approved by the Mayor and Council.

V. Policy

A. Grant Identification, Application, Acceptance

1. Each respective department of the City of Fort Worth may research and identify grant opportunities that facilitate the City's overall goals, mission, and initiatives and provide supplemental or alternative funding sources for either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining approval from the corresponding Assistant City Manager.
3. Potential grant opportunities shall be evaluated for administrative burden and compliance costs prior to application. Where the amount likely to be received does not exceed the cost of applying for and administering the grant, the City should not seek the grant. Where the amount awarded does not exceed the cost of administering the grant, the City should not accept the grant.
4. Prior to application, the Administering Department shall:
 - a. Complete an agenda item on a regularly scheduled City Council meeting wherein approval to apply and accept, if awarded, the grant is requested,
 - b. The M&C requesting application and acceptance approval shall include the following components:
 - a. Name of grant,
 - b. Grantor,

- c. Dollar award of grant along with the identification of required matching funds, including the source of such matching funds,
 - d. Overview of the grant program, including how the City will use the funds in support of City goals and priorities,
 - e. Required appropriation ordinances and language for the full amount of the grant, including match costs and program income, if any,
 - f. Title and salary/fringe information for any and all grant-funded positions, including the percentage of salary funded per position and language defining a transition plan for each position in the event the grant is not awarded or at the end of the grant period,
 - g. Dollar value of indirect costs being applied for in the grant, calculated based on the indirect cost study in effect at the time. Where reimbursing the general fund for the indirect cost burden would impact program services, the department should weigh the City's priorities in deciding whether to allocate additional resources to the program from other sources, and
 - h. Statements regarding responsibilities for collecting revenue and ensuring that funds are available prior to obligation.
5. The M&C shall be routed through the Grant Accounting Team of the Financial Management Services Department (FMS) for review prior to being placed on a City Council Agenda for consideration. This is accomplished by checking the "Includes Any Federal, State, Interlocal or Grant Funding" box on the "General" tab of a draft M&C.
6. After City Council approval, the Administering Department, in coordination with FMS Grant Accounting, shall prepare all documents required in the application process and submit the same to the granting agency.
7. Applications shall include a budget for all indirect costs allowable under the grant.
8. It is acknowledged that grant application deadlines may not allow for approval by the Mayor and Council prior to being due. In these instances, ratifying Mayor and Council Communications shall be completed utilizing the same process as non-ratifying M&Cs.
9. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office, seeing that the corresponding contract is correct and fully executed, including all provisions required under 2 CFR 200 of the Code of Federal Regulations.
10. In instances where the City needs to further evaluate whether a grant meets the City's objectives, mission, goals, and initiatives, it is acceptable to submit a

Mayor and Council Communication for approval to apply for the grant only. In these instances, a supplemental Mayor and Council Communication is required in order to accept the grant and appropriate funds.

B. Grant Set-Up

1. FMS Grant Accounting will not set up any grant award in PeopleSoft prior to the award of the grant by the granting agency. Upon award of a grant by a granting entity and notification of the grant award from the Administering Department FMS Grant Accounting shall schedule a Grant Kick-Off meeting with the Administering Department. The Grant Kick-Off meeting is to clarify grant management and accounting roles and responsibilities specific to that particular grant, and should be attended by management representatives of the Administering Department and FMS Grant Accounting (and, where applicable, FMS Capital Assets).
2. The Administering Department is then responsible for completing and/or collecting the following documents, with assistance and support from FMS Grant Accounting, and submitting them to FMS Grant Accounting to be entered into PeopleSoft (the City's system of record for all financial data):
 - a. The Grant Information Form (GIF),
 - b. A balanced Grant Project Budget,
 - c. The approved M&C,
 - d. The fully executed award agreement,
 - e. The funding location (FID) for any required matching expenditures, and
 - f. Any Combo Codes necessary to process expenditures.
3. FMS Grant Accounting is responsible for setting up the award in PeopleSoft, including entry of operating and financial reporting schedules. Grant Accounting shall then provide the Administering Department with the PeopleSoft project (grant) number.
4. The Administering Department and FMS Grant Accounting are responsible for understanding grant conditions, including allowable costs for each grant. This includes personnel expenditures and whether salaries, overtime and/or fringe benefits are allowable. The Administering Department, with the support and assistance of FMS Grant Accounting, is responsible for determining and using the appropriate vehicle to ensure personnel charges are distributed to the grant as accurately as possible. This may entail the use of ePARs, tasks groups/task profiles and/or Combo Codes. The Administering Department should ensure that grant-funded personnel understand how to code their time for accurate accounting.

5. The Administering Department, with assistance and support from FMS Grant Accounting, submits any Combo Code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Systems Management. Any Task Groups/Task Profiles are submitted through ITSM Self-service at <http://itsm.cfwnet.org>.

C. Grant Management

1. The Administering Department shall manage awards in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State laws and/or regulations, and corresponding contractual agreements. FMS Grant Accounting shall provide assistance and serve as a resource for clarification of any questions regarding 2 CFR 200.
2. If the grant has subrecipients:
 - a. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform a risk assessment for each subrecipient before passing along awarded funds, in accordance with 2 Code of Federal Regulations (CFR) §200.331, “Requirements for pass- through entities,” and formulate a risk mitigation plan based on identified risk factors.
 - b. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform subrecipient monitoring in accordance with §200.330, “Subrecipient and Contractor Determinations,” and §200.331, “Requirements for Pass-Through Entities,” and document such monitoring.
3. The Administering Department shall monitor contractors to ensure compliance with all contract provisions.
4. All grant-related procurement activities must be conducted in accordance with all applicable City policies and State and federal laws and regulations (e.g., Davis-Bacon Act).
 - a. If a capital asset is purchased or created with grant funds, FMS Grant Accounting and FMS Capital Assets should be notified.
 - b. For federal grants, no local purchasing preference can be given.
 - c. For federal grants, cost plus a percentage of cost and percentage of construction cost methods are prohibited.
 - d. The City is responsible for full compliance with the procurement regulations contained in 2 CFR 200 (200.317-200.326).

5. Vendors shall be checked against the list of debarred/suspended vendors on SAM.gov prior to awarding any contract and annually thereafter, at a minimum, and evidence of SAM searches retained.
6. The Administering Department shall ensure supervisor (or supervisor's designee) or the appropriate FMS Grant Accountant reviews all fiscal and program data required to be reported to the granting agency prior to submission, and that documentation is retained to evidence the review, including who performed the review and the review date.
7. The Administering Department shall submit project status reports in accordance with the award agreement, and provide copies of such reports, including evidence of review and approval, to FMS Grant Accounting to be attached in PeopleSoft.
8. Where financial reports—including financial status reports (FSRs), requests for reimbursement (RFRs) or drawdowns, or close-out reports—are filed by the Administering Department, the Administering Department should submit a draft of the submission to FMS Grant Accounting five (5) business days prior to the due date for review and concurrence. Where such financial reports are filed by FMS Grant Accounting, they should be submitted to the Administering Department five (5) business days prior to the due date for review and concurrence.
9. The Administering Department shall create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, purchase orders, receipt documentation, etc.).
10. The Administering Department shall ensure all staff charging worked time to a grant provide general details of grant activities performed in the comment fields of the employee's timecard. This requirement will be in addition to any work-effort documentation required by the Grantor.
11. The Administering Department and FMS Grant Accounting shall create and maintain all pertinent award-related documentation in accordance with §200.333 Retention Requirements for Records and applicable State law as specified in City records management policies and supply it as requested to authorized grant monitors.
12. FMS Grant Accounting shall ensure awards are accounted for in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State regulations, and City policies and procedures.
13. The Administering Department and FMS Grant Accounting shall, at a minimum, review and analyze grant financials monthly. This review will

- include a process to verify that all costs are allowable and appropriate and that all revenues earned have been recognized.
14. As determined and documented in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
 15. Grant funds shall not be used to purchase gift cards or other cash-equivalent items for distribution to recipients. All disbursements of funds and/or assets shall follow standard City procedures to ensure accountability and compliance.
 16. Other roles and responsibilities for the Administering Department:
 - a. Ensure funding is managed according to the terms and conditions of the award,
 - b. Request award extension and/or agreement amendments, if necessary,
 - c. Prepare M&Cs for grant amendments, if necessary,
 - d. Submit budget transfers requests and correcting journal entries to FMS Grant Accounting in a timely manner, and
 - e. Monitor grant terms and conditions for any changes throughout the performance period (with support from FMS Grant Accounting).
 17. Other roles and responsibilities for FMS Grant Accounting:
 - a. Ensure that all appropriate grant documentation is attached to PeopleSoft Project Definitions and/or journal or budget entries,
 - b. Maintain all other appropriate grant-related documentation in the City's physical or virtual storage,
 - c. Review grant amendment-related M&Cs for completeness and correctness,
 - d. Serve as point of contact for financial matters and grant questions,
 - e. Attach and maintain copies of operating and financial reports in PeopleSoft, and
 - f. Enter and approve budget transfers.

D. Grant Accounting

1. All grant-related financial activity must be accounted for in the City's primary accounting system of record (PeopleSoft).
2. Direct and indirect costs should be clearly identified and separated.
3. City contributions (matching) and grantor funds should be clearly identified and separated.
4. The Administering Departments and/or FMS Grant Accounting are responsible for submitting all financial reports required by grantor agencies, as determined and documented in the Grant Kick-off Meeting.

5. The Administering Departments and FMS Grant Accounting must ensure that grant budgets set up in PeopleSoft are correct, appropriate, and allowable. FMS Grant Accounting shall review submitted budgets for balance and correctness. Multi-year grants pose special challenges, and, in conjunction with FMS Grant Accounting, Administering Departments should decide how various time periods and activities are to be handled before the grant is initially set up. This should be decided and documented as part of the Grant Kick-off Meeting.
6. The Administering Departments and FMS Grant Accounting must be aware of the particular requirements of reimbursement, advance payment, or fee-for-service grants as they apply to each award.
7. The Administering Departments, with support from FMS Grant Accounting, must be familiar with, comply with, and document compliance with all contractual requirements for applicable grants.
8. FMS Grant Accounting shall review PeopleSoft financials for each grant each month and communicate any issues encountered to appropriate grant staff.
9. Expenditures/Expenses:
 - a. The Administering Departments, in conjunction with the Purchasing Division of the Financial Management Services Department, shall ensure that all grant-related procurement is handled in accordance with Financial Management Policy Statements, City purchasing standard operating procedures (SOPs), and all applicable state and/or federal grant regulations and contractual requirements.
 - b. The Administering Departments are responsible for ensuring that grant-related funds are only obligated/expended when there is budgetary authority to do so.
 - c. The Administering Departments are responsible for monitoring grant budget status to ensure that necessary budget modifications are made before expenditures are needed.
 - d. The Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all expenditures are necessary, reasonable, allowable, and appropriately allocated.
 - e. The Administering Departments and FMS are responsible for ensuring that all disbursements are correct, and that any required retainage or cash held by other entities is accounted for properly.
10. Revenues:
 - a. The Administering Departments must provide FMS Grant Accounting with copies of any request for reimbursement (RFR) or drawdown request each time they are submitted.
 - b. FMS Grant Accounting is responsible for making any journal entries to

recognize the revenue and create a receivable.

- c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when ACH deposits hit the appropriate bank account, making entries (eRDDs) to reflect the sums received.
- d. FMS Grant Accounting is responsible for reconciling receivables and payments received.

11. Journal Entries:

- a. The Administering Departments are responsible for making all grant-related journal entries corresponding to a particular accounting period (month) no later than the deadline specified in each month's published close schedule. Nothing herein shall prohibit FMS Grant Accounting from identifying entries that need to be made and making them on behalf of departments when necessary to ensure compliance with City policy, grant requirements, or Generally Accepted Accounting Principles (GAAP).
 - b. FMS Grant Accounting is responsible for reviewing and posting any such journal entries.
 - c. For large journal entries better handled by uploading, the Administering Department shall provide FMS Grant Accounting with the necessary data and back-up, and FMS Grant Accounting will upload, review, and post the journal entries.
 - d. FMS Grant Accounting is responsible for City fiscal year-end entries such as accruals, adjusting entries, etc.
 - e. At the close of each grant, the Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all applicable revenues, expenditures, and transfers are reflected in PeopleSoft.
12. FMS Grant Accounting will serve as the point of contact for the annual Single Audit and coordinate and provide responses to the City's external auditors.
13. FMS Grant Accounting will prepare the annual Schedule of Expenditures of Federal Awards (SEFA) and Schedule of Expenditures of State Awards (SESA), and will coordinate with the City's external auditors to file the results with the Federal Audit Clearinghouse (FAC).

E. Grant Closeout

- 1. After completion of all required performance period activities, the Administering Department and FMS Grant Accounting shall perform grant closeout tasks in accordance with §200.343 Closeout or corresponding State

regulations, City policies, and contractual requirements.

2. The Administering Department and FMS Capital Assets shall ensure property purchased, donated, or constructed in relation with grant funding is accounted for in accordance with §200.310 - §200.316 and §200.329.
3. The Administering Department is responsible for final performance reports required by the terms and conditions of the award and shall provide copies to FMS Grant Accounting for attachment in PeopleSoft.
4. The Administering Department and FMS Grant Accounting are responsible for preparing final financial reports required by the terms and conditions of the award. The Administering Department and FMS Grant Accounting are responsible for collecting and maintaining all appropriate back up documentation for financial reports.
5. The Administering Department shall notify FMS Grant Accounting to close the grant in City's financial system and provide all required closeout documentation:
 - a. Project Closeout Checklist,
 - b. Request to inactivate Combo Codes (where applicable), and
 - c. Request to inactivate or redirect Payroll Task Profiles (where applicable).
6. The Administering Department or FMS Grant Accounting (per the signed Grant Kick-off Checklist) shall ensure final reimbursement request is submitted. FMS Grant Accounting shall verify that final reimbursement has been received.
7. The Administering Department and FMS Grant Accounting shall ensure that all financial activities are recorded, that revenues balance to expenditures, and that revenues and expenditures balance to budget figures.
8. FMS Grant Accounting shall complete the grant-closeout process in PeopleSoft.

F. Post-Close

1. The Administering Departments and FMS Grant Accounting are responsible for ensuring that their records are maintained in accordance with applicable City policy, State law, and federal regulations.
2. The Administering Departments are responsible for any programmatic reporting required by the grant, regardless of performance period.
3. The Administering Department and FMS Grant Accounting are responsible for responding to and cooperating with auditors, monitors, and other grantor personnel, as well as the City's independent or internal auditors.

Fiscal Monitoring Policy

I. Authority

The City Council is responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/ Director of Finance.

II. Purpose

The fiscal monitoring policy is intended to serve as a tool, providing Council, management, and the public with the insight required to address issues impacting the City's financial condition. Furthermore, this policy is intended to describe particular elements or aspects of fiscal monitoring such long-term planning programs within the City and to memorialize this financial practice into a formal policy. The outcome of this policy is to prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

III. Applicability and Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Policy:

A. Financial Management Reports

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial data which allows departments to analyze financial performance.

B. Status Reports on Capital Projects

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial

Fiscal Monitoring Policy

data which allows departments to analyze financial performance.

C. Commitment to Long-Term Financial Planning

The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving plan, which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's Business Planning Process and presented to the City Council and staff throughout the formulation of the annual financial plan and budget. The LTFP is intended to help the City achieve the following:

1. Ensure the City can attain and maintain financial sustainability;
2. Ensure the City has sufficient long-term information to guide financial decisions;
3. Ensure the City has sufficient resources to provide programs and services for the stakeholders;
4. Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure/expense or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

D. Scope of the Plan

1. Time Horizon- The LTFP will forecast revenues, expenses or expenditures (as applicable), and financial position including Reserves for at least five years into the future or longer where specific issues call for a longer time horizon.
2. Comprehensive Analysis- The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to;

Fiscal Monitoring Policy

- a. Analysis of the affordability of current services, projects , and obligations:
 - i. An analysis of the City’s environment in order to anticipate changes that could impact the City’s service and/or financial objectives.
 - ii. Revenue and expense or expenditure projections (as applicable), including the financial sustainability of current service levels over a multi-year period.
 - iii. The affordability of current debt relative to affordability ratios prescribed by City policy and/or State law.
 - iv. The affordability of maintaining and replacing the City’s current capital assets.
 - v. The ability to maintain Reserves within the target ranges prescribed by City policy over a multi-year period.
 - vi. The impact of non-current liabilities on the city’s financial position.
- b. Analysis of the affordability of anticipated service expansions or investments in new assets:
 - i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the City Council through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
 - ii. The affordability of the City’s long-term CIP, including operating and maintenance costs for new assets.
 - iii. The affordability of other master plans that call for significant financial investment by the City.

Fiscal Monitoring Policy

- c. Synthesis of the above to present the City's financial position:
 - i. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.
 - ii. A clear presentation of the resources needed to maintain services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
 - iii. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.
- 3. Solution-Oriented- The LTFP will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that annual revenues equal expenses / expenditures and year end reserves meet the minimum levels prescribed by City Reserves policies.
- E. Continuous Improvement- City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.
- F. Structural Balance- A Long-term structural balance is the goal from long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, staff would make recommendations during the annual budget process, on how the plan can be brought into alignment.
- G. Non-Current Liabilities- The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable. The City Council supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

Accounting, Auditing, and Financial Reporting Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to manage and direct the City’s accounting, auditing, and financial reporting activities. Specifically, under this policy, the City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional standards, principles, and practices.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Conformance to Accounting Principles and Recommended Practices

The City’s accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

B. Popular Reporting

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may supplement its CAFR with a simpler, “popular” report designed to assist those citizens who need or desire a less detailed overview of the City’s financial activities. This report should be issued no later than six months after the close of the fiscal year.

C. Selection of Auditors

Every five years, the City shall request proposals from qualified firms, including the current

Accounting, Auditing, and Financial Reporting Policy



auditors if their past performance has been satisfactory, and the Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, opining of the Comprehensive Annual Financial Report and Single Audit Report and reporting the results and recommendations to the Council.

D. Audit Completion

The City seeks to have its CAFR and Single Audit Report audited and available within 180 days after the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the first Council meeting in April, the City Manager or his/her designee, shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Council at its first meeting in April.

E. Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting (CAFR program) to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles by preparing comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. The City will participate in the program yearly by submitting its CAFR for review and implement recommended changes, as appropriate.



Retirement System and OPEB Health Care Trust

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

Retirement System:

1. Benefit Improvements and Reductions

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

2. Qualified Plan

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

3. Funding Level

The City shall progressively monitor contribution levels of both the City and employees,



Retirement System and OPEB Health Care Trust

along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and benefits can be paid as they become due. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

Health Care Trust:

4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City will also obtain an independent actuary who will certify the actuarial impact of any proposed benefit improvements or changes.

5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

Internal Controls

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Proper Authorizations

Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

B. Separation of Duties

Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

C. Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded, and that all financial reports may be relied upon as accurate, complete and up-to-date.



Internal Controls

D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

E-Commerce Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

A. *Fully Integrated Financial Systems*

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

B. *Emerging Technologies*

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

C. *Vendor E-Payments*

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to: 1) Automated Clearing House (ACH) payments; 2) Wire transfers; and 3) Procurement Card payments.

D. *Direct Deposits*

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to: 1) Direct deposits and 2) Electronic pay cards.

E. *Internet Payment Options*

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

F. *Information Security*

The City will employ security measures consistent with best practice and the City's information security policy to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to provide guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals. Donations of every type are offered to the City of Fort Worth (City) for general or specific purposes. Uniform criteria and procedures guide the review and acceptance of such donations, confirm that the City has relevant and adequate resources to administer such donations, and ensure that the City appropriately acknowledges the generosity of the donor.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

Definitions (to be incorporated into the glossary)

Beneficiary Department Head: shall mean the Director of the City department, or his/her designee, for which a donation is designated or intended. The Chief Financial Officer / Director of Finance shall act as the Beneficiary Department Head if no department is designated or intended.

Donation or Gift: shall mean a monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, "donation" or "gift" shall be synonymous.

Donor: shall mean a person or other legal entity that proposes or provides a donation or gift to the City.

Endowment: shall mean donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Restricted Donation: shall mean donations or gifts designated by the donor for a specific or particular City department, location, or purpose. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled. Funds remaining

at the conclusion of the project and/or activity shall be available for use by the department for purposes similar to the original restriction.

Unrestricted Donation: shall mean a donation to the City without any limitations being placed upon its use.

V. **Policy:**

Specific Objectives

1. To establish and guide relationships with donors who share the City's commitment to provide a high quality civic environment;
2. To enrich our community by responsibly and efficiently managing donations; and
3. To generate revenue to fund new and existing facilities, projects, programs, and activities for the benefit of the residents of the City.

General Principles

1. This Policy is intended to guide the manner in which City staff accepts donations or gifts on behalf of the City.
2. Donations do not become the property of the City until accepted by the City consistent with this Policy.
3. Only City officials authorized by this Council Policy may accept donations.
4. The City has no obligation to accept any donation proposed by a donor.
5. All donations will be evaluated by the City prior to acceptance to determine whether the donation is in the City's best interest and is consistent with the applicable City laws, policies, ordinances, and resolutions.
6. The City does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, financial, and estate planning goals. As such, each donor is encouraged to meet with a professional advisor before making any donation to the City.
7. The City must determine whether an expenditure of City funds, either a direct outlay of City funds or the use of City staff and/or materials, is associated or required with the acceptance of the donation prior to acceptance.
8. The donation must be used for official City business.
9. A donor may restrict a donation for a particular City department, location, or purpose, but not designate the City official who may use the donation.
10. After all obligations associated with donation restrictions have been met, the City shall have the ability to use any remaining funds for purposes similar in nature to the restriction.
11. The Beneficiary Department Head is responsible for acknowledging receipt of and

thanking, on behalf of the City, all donors.

12. The City shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations.
13. Donations or gifts received or accepted by the Mayor, City Council Members, or appointed officials from representatives of foreign or domestic governments, business leaders, Sister Cities and their affiliates, or other parties intending to express appreciation or foster diplomatic exchange and goodwill and/or symbolize a significant event or relationship with the City shall be exempt from this policy.

Policy

Types of donations

Donations or gifts may be received in the form of cash, financial securities, or real or personal property. Donations may be Restricted or Unrestricted.

The procedure for accepting donations or gifts shall be as follows:

- Cash donations shall be accepted as follows:
 - Amounts equal to or less than \$5,000.00 may be received by each Department Director and shall be deposited by the participating department into the Special Donations Fund;
 - Amounts equal to or less than \$100,000.00 may be received by each Assistant City Manager and shall be deposited by the participating department into the Special Donations Fund;
 - Amounts greater than \$100,000.00 must be accepted by the Mayor and City Council through an agenda item considered at a regularly scheduled City Council meeting.
- Any and all non-cash donations resulting in a capital asset as outlined within the City's Capital Asset Policy shall be accepted through an agenda item adopted by the Mayor and Council at a regularly scheduled City Council meeting.
- Donations of non-cash items not meeting the capitalization thresholds within the City's Capital Asset Policy shall be accepted under the same terms and thresholds identified above for cash donations.
- Any donations requiring the City to sign an agreement for acceptance should be reviewed by the participating department head and the City Attorney's Office prior to execution.
- Donations of Trust and Perpetuity Funds: Donations of trust and perpetuity funds shall be administered by the Department of Financial Management Services on behalf of the receiving department pursuant to the terms of the donation placed upon the trust by the donor.
- Donations of Publicly Traded Equity and Debt Securities: Once accepted and received by the City, the Department of Financial Management Services will immediately liquidate the donation of a publicly traded equity or debt security. Sale proceeds will then be made available to the receiving department.

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- Donations of Cash and Real Goods: Donations of cash and real goods may be accepted upon completion of the following processes:
 1. The Beneficiary Department Head shall evaluate whether the donation:
 - a. Is in the City's best interest and is consistent with applicable City laws, policies, and resolutions;
 - b. Has any special restrictions and if so, if those restrictions are acceptable to the City;
 - c. Obligates the City to make an immediate or initial City expenditure which has not been included in the approved budget for the appropriate fiscal year; and
 - d. Creates a new, one-time or an on-going general maintenance obligation of the City.
 2. The City will maintain the following fund structure on the general ledger:
 - a. One special donation fund will be maintained for each type of fund:
 - i. Governmental Special Donations Fund
 - ii. Proprietary Special Donations Fund
 3. The funds will be treated as operating funds, i.e. annual budgeted funds and have a commitment control ledger applied consistent with other operating funds.
 4. The funds will be administered under the following appropriation structure:
 - Each year in the annual budget ordinance, appropriations will be made to a programmable account. This appropriation will be intended to be in an amount sufficient to cover the donations anticipated for the upcoming year.
 - When an actual donation is received, funds from the programmable account will be moved to a specific account for use by the receiving department. When this occurs, the actual revenue will be recorded against the project and the department is then free to spend funds for the intended purpose of the donation.
 - As the special donations funds will be annual operating funds, delegated authority within the annual appropriation ordinance will exist to re-establish the budget from year to year until the donation is spent. Appropriations that are completed under the delegated authority provisions will be reconciled on an annual basis.
 - Any donations remaining unencumbered and unspent three (3) years after acceptance will be removed from the donation fund and deposited to the department's operating fund (General Fund or respective annual operating fund)
 - Donations of real property: Donations of real property may be accepted upon completion of the following process:
 1. The receiving department shall work with the Property Management Department to determine the approximate value of the donation and to ensure that the donation is in the City's best interest. Acceptance shall be consistent with applicable City laws, policies, ordinances, and resolutions.
 2. When seeking City Council approval for a donation of real property, the associated agenda item shall report:

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- a. The appraised value of the donation;
 - b. Any expenditures or maintenance obligations for the City associated with the short-term and long-term ownership of the donation;
 - c. Potential liabilities associated with the donation, such as hazardous conditions or environmental concerns;
 - d. Whether the donation has any special restrictions, and if so, if those restrictions are acceptable to the City; and
 - e. Any recommendations for conditions of acceptance.
- Any and all Restricted Donations received by the City shall be accompanied by a document indicating the nature and purpose of the restriction.

VI. Exclusions

This policy is not intended to govern donations made to the City under the following programs:

- a. Water / Garbage Fee Assistance and Plumbing Repair Programs
- b. Developer Contributions of Infrastructure under a Community Facilities Agreement, Development Agreement, Platting Process, or Annexation
- c. City Ethics Policy with respect to food and meals

Receipts for these programs will be administered by the documents governing their existence.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (FMS). This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (CFO).

II. Purpose

This policy defines and provides the guiding principles with respect to the financial management of leases and subscription-based Information Technology agreements (SBITAs) for the City of Fort Worth (City). The objectives of this policy are to ensure consistent lease practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies in the setting up and reporting of Leases meeting the GASB requirements. Controls are created to establish, maintain, and enforce a sound system of operational procedures and internal control objectives. These controls address the decentralized nature of the processes associated with leases and SBITAs while also providing standards and acceptable controls for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who enters into a lease and/or SBITA, receives right to use assets and monitor use. Further, this policy shall cover all funds and right of use assets under the fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. General Information

This policy provides the following definition of a lease is a contract or agreement which conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract/agreement for a period of time in an amount equivalent to the value of the asset. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any agreement that meets this definition will be accounted for under the lease guidance, unless specifically excluded.

A SBITA is a contract or agreement which conveys control of the right to use IT software alone, or in combination with tangible capital assets (underlying IT assets), for a period of time in an amount equivalent to the value of the asset. Any agreement that meets this definition will be accounted for under the lease guidance, unless specifically excluded.

Lessee Accounting

A lessee will recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability will be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset will be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee will reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee will amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements will include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

Lessor Accounting

A lessor will recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor will not derecognize the asset underlying the lease. The lease receivable will be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources will be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor will recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements will include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

Regulated Leases

A regulated lease is one in which external laws, regulations, or legal rulings establish ALL of the following:

- Lease rates cannot exceed a reasonable amount (reasonableness subject to determination by an external regulator)
- Lease rates will be similar for lessees that are similarly situated
- Lessor cannot deny potential lessees right to enter into leases if facilities are available (lessee's use of the facilities has to comply with generally applicable use restrictions).

Federal Aviation Administration guidance distinguishes aeronautical use from nonaeronautical use as follows:

- Aeronautical use: "... any activity that involves, makes possible, is required for the safety of, or is otherwise directly related to the operation of aircraft. Aeronautical use includes services provided by air carriers related directly and substantially to the movement of passengers, baggage, mail and cargo on the airport. Persons, whether individuals or businesses, engaged in aeronautical uses involving the operation of aircraft, or providing flight support directly related to the operation of aircraft, are considered to be aeronautical users."

- Nonaeronautical use: Any activities not associated with the direct transport of passengers or cargo. Such activities generally involve the operation of facilities that do not need to be located at an airport, including airline headquarters and reservation centers; flight kitchens; hotels; public parking, rental car Example – Investment Asset Lease.

Software Based Information Technology Agreements

The SBITAs have a subscription term which would include the period during which the City has a noncancelable right to use the underlying IT assets and would include periods covered by an option to extend (if it is reasonably certain the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain the government or SBITA vendor will not exercise that option). At the subscription’s commencement, the City will assess all relevant factors to determine the likelihood of exercise options, whether contract-based, asset-based, market based, or government-specific. The following factors will be considered in evaluating the likelihood of option exercise:

- A significant economic incentive, such as favorable contractual terms and conditions for the optional periods compared with the current market
- A potential change in technological development that significantly affects the technology used by the IT asset
- A potential significant change in the government’s demand for the SBITA vendors’ IT assets
- A significant economic disincentive, such as costs to terminate the SBITA and sign a new SBITA, i.e., negotiation costs, costs of identifying another suitable IT asset or another suitable SBITA vendor, implementation costs. or a substantial cancellation penalty
- Option exercise history
- The extent to which the SBITA’s IT assets are essential to the provision of government services

A rolling month-to-month SBITA—or a SBITA that continues into a holdover period until a new contract is signed—would not be enforceable if both the government and the SBITA vendor have an option to terminate and either could cancel the SBITA at any time. Provisions that allow for termination of a SBITA as a result of either payment of all sums due or default on subscription payments are not considered termination options.

A fiscal funding or cancellation clause allows the City to cancel a SBITA—typically on an annual basis—if the government does not appropriate funds for the subscription payments. That type of clause will affect the subscription term only if it is reasonably certain that the clause will be exercised.

VI. Responsibility/Authority

City-wide Department responsibilities:

- Serve as custodians of right of use assets that are assigned to their departments
- Ensure full departmental compliance with the established lease policy in order to maintain adequate records of the City's right of use assets
- Each department head must appoint a department designee that has knowledge and experience in lease contracts. Department designee responsibilities include but are not limited to:
 - Identifying potential new leases
 - Notify FMS of any change or cancellation to a lease
 - Marking the Mayor and Council Communication (M&C) as a potential lease
 - Including the Finance Lease Coordinator in the collaboration of the M&C
 - Having the Purchasing module designate the contract as a lease
 - Emailing the Finance Lease Coordinator providing all information needed to determine eligibility and when none of the above would apply

FMS responsibilities:

- The Finance Lease Coordinator, Financial Management Services Manager and Assistant Finance Director over Accounting shall ensure that all leases entered into by the City are properly identified, recorded and reconciled in the Leasing software, PeopleSoft Asset Management, Purchasing, and General Ledger modules monthly.
 - Maintain a master lease spreadsheet to determine the lease type (short-term, scope exclusion or GASB 87/96).
 - Complete the entry of the lease details in the Leasing software once the lease type is determined to be GASB 87/96 or Regulated leases.
- The Finance Lease Coordinator is responsible for maintaining a current listing of all leased Asset Designees from all City departments.
- The Finance Lease Coordinator must oversee the review of all transactions related to leased assets at least monthly and update the Leasing software, PSAM system, PSGL system as required, upon validation of the transactions or corrections.
- The Finance Lease Coordinator, Financial Management Services Manager and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly amortization expense are properly recorded in the general ledger and changes noted by the department designees are recorded in the PSAM and PSGL system.
- FMS is responsible to provide department representatives with the necessary training in lease asset management to effectively fulfill their duties and responsibilities under this policy.

VII. Asset Classification

The City categorizes capital assets into the following:

- Land Lease
- Building Lease
- Infrastructure Lease
- Machinery and Equipment Lease
- Vehicle Lease

- Intangibles (SBITAs)

VIII. Capitalization

Capitalization Thresholds

- Land must be capitalized regardless of the value or cost.
- Buildings must be capitalized regardless of the cost.
- Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more for the life of the lease.
- Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road for the life of the lease.
- Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater for the life of the lease and it meets both of the following criteria:
 - Self-propelled
 - Primary use is on public streets and the unit is street legal
- Furniture, fixtures, and equipment (FF&E) will not be capitalized no matter the amount.
- Bulk machinery and equipment per lease contract will be capitalized if the total amount is over \$500,000 for the life of the lease.
- Intangible assets - SBITAs must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more for the life of the agreement.

IX. Amortization

A leased asset will be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The amortization of the leased asset will be reported as an inflow or outflow of resources (for example, amortization expense), which may be combined with depreciation expense related to other capital assets for financial reporting purposes.

X. Initial Measurement

Lease Liability

For all leases meeting the GASB standards the lessee will record a lease liability. The lease liability will be measured at the present value of future lease payments expected to be made during the lease term and include the following:

- Fixed payments – Payments established at specific amounts in the lease contract for which the lessee is obligated to make
- Variable payments that depend on an index or rate—such as the Consumer Price Index (CPI) or a market interest rate—initially measured using the index or rate as of the lease term’s commencement and assumed to stay in effect throughout the lease term
- Variable payments that are fixed in substance
- Amounts that are reasonably certain of being required to be paid by the lessee under residual value guarantees (RVG)
- The exercise price of a purchase option if it is reasonably certain that the lessee will exercise that option

- Payments for penalties for terminating the lease if the lease term reflects the lessee exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause
- Any lease incentives receivable from the lessor
- Any other payments that are reasonably certain of being required based on an assessment of all relevant factors

Lease Receivable

A lessor initially will measure the lease receivable at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. Measurement of the lease receivable include the following:

- Fixed payments
- Variable payments that depend on an index or rate, initially measured using the index or rate as of the lease term's commencement
- Variable payments that are fixed in substance
- RVG payments that are fixed in substance
- Any lease incentives payable to the lessee

XI. Payments

- Fixed payments
- Variable payments that depend on an index or rate, initially measured using the index or rate as of the lease term's commencement
- Variable payments that are fixed in substance

Lessee

Fixed rate payment is an unchanging rate charged on a liability, such as a loan or mortgage and receivable, such as a rent from a property owned. It might apply during the entire term of the loan or for just part of the term, but it remains the same throughout a set period.

Variable payment depends on the lessee's future performance or usage of the underlying asset do not have a baseline measurement at lease term commencement and are excluded from the initial liability, e.g., copier lease payments contingent on copier usage or rental car payments dependent on miles incurred. However, any minimum guarantee amounts or other portions of variable payments that are fixed in substance, i.e., they can be readily measured, are to be included in the lease liability.

Lessor

Fixed rate payment will record a lease receivable and recognize inflows of resources, e.g., revenue, at the time a not-fixed-in-substance RVG's guarantee payment is required—as agreed to by the lessee and lessor—and the amount can be reasonably estimated. Amounts to be received for the exercise price of a purchase option or penalty for lease termination will be recognized as a receivable and an inflow of resources, e.g., revenue, when those options are exercised.

Variable payments will be recognized as inflows of resources, e.g., revenue, in the period to which those payments relate. Examples include variable payments based on a percentage of airport terminal restaurant sales or vendor stall sales at government-owned sports stadiums.

XII. Discount Rate

The discount rate is applied to all leases that meet the GASB standards set out in this policy. As the Lessee, the discount rate is established by using the interest rate at which time the transaction is made which may be the rate implicit in the lease contract. Consistent with current guidance, if the lease's implicit interest rate is not readily determinable within the contract, the City's estimated incremental borrowing rate will be used. Determining the incremental borrowing rate entails estimating the interest rate the Lessee would be charged for borrowing the lease payment amounts during the lease term.

As the Lessor, the discount rate will be determined by the interest rate that is charged to the lessee—including implicit rates—and will use this rate to discount the future lease payments. If the contract does not include a stated interest rate, a calculation, of the implicit interest rate, will need to be performed. The City will need a market value for the related property. A valuation specialist might be needed to apply a cost, income or market approach—or some combination of these approaches—to arrive at a lease's supportable implicit rate.

The discount rate will only be updated—and receivable or payable remeasured—if there is a change in the lease term or interest rate the lessor charges the lessee, provided the changes individually or in the aggregate are expected to significantly affect the lease receivable or payable amount. At that time, the receivable or payable will be remeasured using the revised rate. The deferred inflow and outflows of resources balance generally will be adjusted by the same amount as any changes resulting from remeasurement of the lease receivable or payable.

XIII. Remeasurement/Modification

The lease liability/receivable will be remeasured at subsequent reporting dates if one or more of the following occurs, presuming the changes individually or in the aggregate are expected to significantly affect the lease liability/receivable since the last measurement:

- The lease term changes
- Based on an assessment of all relevant factors, the likelihood of a residual value guarantees being paid or purchase option being executed changes from “reasonably certain” to “not reasonably certain” or vice versa
- The estimated remaining payments change from the amount included in the lease liability/receivable measurement
- The rate the lessor charges the lessee changes, if used as the initial discount rate
- Remeasurement is required when a contingency—upon which some or all of the variable payments expected to be made over the lease term's remainder are based—is resolved such that those payments meet the criteria for inclusion in the lease liability/receivable, i.e., an event occurs causing variable payments contingent on the underlying asset's performance or use has occurred, causing the payments to become fixed or fixed in substance

If remeasurement is triggered, the liability/receivable also must be adjusted for changes to the index or rate used to determine variable payments, if the change is expected to significantly affect the previous measurement's liability/receivable amount. Changes in an index or rate used to measure variable payments do not—in and of themselves—require

liability/receivable reassessment. The lessee is not required to remeasure the lease liability/receivable or reassess the discount rate solely because of changes in its incremental borrowing rate.

Lessees will adjust the lease asset by the same amount as the corresponding lease liability, except if the lease asset's carrying value is reduced to zero. If this occurs, any remaining amount will be reported in the resource flows statement as a gain.

For additional information or questions concerning this policy, please contact the FMS GASB 87/96 Core Team at (817) 392-2455 or email zz_Fin_GASB_Core team@fortworthtexas.gov.

- a. Accrual Basis of Accounting – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1 but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.
- b. Annually Completed Actuarial Report – An Actuarial Report includes a type of appraisal which requires making economic and demographic assumptions in order to estimate future liabilities.
- c. Business Plan- A department-level plan. In this plan, departments outline each division’s Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.
- d. Capital Improvement Plan (CIP) – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- e. Capital Projects Fund – A governmental fund established to account for resources used for the acquisition of large capital improvements and non- recurring expense other than those acquisitions accounted for in proprietary or trust funds.
- f. Cash Flow – The net cash balance at any given point. The Chief Financial Officer/Director of Finance shall prepare a cash flow analysis which projects the inflow, outflow, and net balance of cash reserves on a daily/weekly/monthly / annual basis.
- g. Days Cash on Hand – A measure of cash saved that is not earmarked or designated for any purpose (unrestricted cash) which calculates the number of days a system can pay expenses associated with daily operations and maintenance before complete depletion of unrestricted cash occurs. Days Cash on Hand is calculated by dividing unrestricted cash by the system’s average daily cost of operations (annual operating expenses, excluding depreciation, divided by 365).

- h. Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.
- i. Debt Service Fund - a fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.
- j. Deferred Inflows of Resources - resources that flow into a fund during the fiscal year, but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include: property taxes levied in the current year to finance the subsequent year's budget).
- k. Deferred Outflows of Resources - resources that flow out of a fund during the fiscal year, but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include: resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).
- l. Department of Finance - includes the references in the City Charter to the Department of Finance and the Department of Financial Management Services. For purposes of this policy, the Department of Finance is the department responsible for the corporate financial operations of the City.
- m. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.
- n. Expenditure - refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).
- o. Expense - refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).
- p. Fiduciary Fund - A fund that accounts for resources that governments hold in trust for other entities.
- q. Fund Balance - Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:

1. Non-spendable Fund Balance – Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
 2. Restricted Fund Balance – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
 3. Committed Fund Balance – Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
 4. Assigned Fund Balance – Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.
 5. Unassigned Fund Balance - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.
- r. General Fund – One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for or restricted to another fund.
 - s. Governmental Fund – funds generally used to account for tax-supported activities. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds.
 - t. Incurred but not Reported Claims – Claims/and or events that have transpired, but have not yet been reported.

- u. Internal Service Fund- Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
- v. Long-Term Financial plan (LTFP) - A Long-Term Financial Plan includes an analysis of the financial and economic environment, long-term forecasts, debt analysis, and financial strategies.
- w. Modified Accrual Basis of Accounting - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.
- x. Net Position - Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.
- y. Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.
- z. Operating Expenditures (Governmental Funds) - An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.
- aa. Operating Expenses (Proprietary Funds) - An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.
- bb. Pay As You Go Financing - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

- cc. Pooled Cash - The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- dd. Program - A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
- ee. Proprietary Fund - A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund).
- ff. Reserve (Governmental Funds) - Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- gg. Reserve (Proprietary Funds) - Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- hh. Special Revenue Fund- Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
- ii. Unrestricted Net Position - The portion of a fund's net position that is not restricted for a specific purpose.
- jj. Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.
- kk. Non-Capital Asset - Assets with an acquisition cost of 25K or less per unit. Examples include tables, chairs, file cabinets, library books, and miscellaneous equipment.
- ll. Auction Master Template - A form used by City departments to identify assets that will be disposed.

mm. Purchasing Department Coordinator – FMS Purchasing Division designee responsible for validation of the sale of assets and wire transfers.

nn. FID – Funding Identifier used for funding control for financial and budget purposes.

Salary Schedule



City of Fort Worth, Texas



FY2023 SALARY SCHEDULE

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Source: City of Fort Worth Human Resources Department: Tel.: (817) 392-7750.

FY2023 SALARY SCHEDULE

The City of Fort Worth will increase the starting pay amount for all employees and all pay structures to a minimum of \$15.00 per hour. The salary structures for non-exempt, exempt and exempt IT positions were reviewed and compared to reflect job market conditions for pay structures and salaries for public and private sector organizations. Based on these results salary structures for non-exempt, exempt and exempt IT positions will be adjusted by four (4) percent. Eligible employees (exempt and non-exempt non-civil service) may receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement in effect. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract in effect.

- I. Non-Exempt Salary Structures (Non-Civil Service)**
 - Move jobs in pay grade ranges 500, 501, 502 to pay grade 503
 - Increase minimum of pay grade 503 to \$15.00 per hour
 - Adjust all other Salary structures by 4%.
- II. Exempt Salary Structures (Non-Civil Service)**
 - Salary structures adjustment by 4%.
- III. Exempt IT Salary Structures (Non-Civil Service)**
 - Salary structures adjustment by 4%.
- IV. Sworn Police**
 - Police Civil Service employees will receive salary increases in accordance with their Meet and Confer Agreement in effect between the City of Fort Worth and the Fort Worth Police Officers Association.
- V. Sworn Fire**
 - Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement in effect between the City of Fort Worth and the Fort Worth Professional Firefighters Association.
- VI. Temporary, Seasonal and Less Than Part-Time Employees**
 - Temporary, Seasonal and Less than Part-Time employees with base salaries below \$15.00 per your hour will receive salary increases to \$15.00 per hour.

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Accountant	PR1010	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Accounting Services Supervisor	PR1021	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Accounts Payable Coordinator	PR3023	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Administrative Assistant	TC5010	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Administrative Services Coordinator	PR1030	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Administrative Services Manager	MG1011	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Administrative Technician	CL5020	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Airport Operations Officer	PS5010	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Airport Project Coordinator	PR5110	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Airport Operations Manager	MG1021	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Airport Operations Supervisor	PR1041	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
AMI Administrator	PR2951	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Animal Control Officer	PS5020	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Animal Shelter Technician	ST5010	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Arborist I	ST5510	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Arborist II	ST5020	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Architectural Services Manager	MG1031	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Asset Management Specialist	PR5120	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Asst Aviation Director	AD1241	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst City Attorney I	PR1060	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Asst City Attorney II	PR1070	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Asst City Atty/DFW Airport Atty	PR2800	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Asst City Attorney/ Prosecutor	PR2120	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Asst City Auditor	AD1021	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst City Manager	EX1011	E	312	77.78	161,792	90.42	188,083	103.06	214,375	115.70	240,666	128.34	266,957
Asst City Secretary	AD1031	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Clerk of the Court	MG1041	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Asst Code Compliance Director	AD1041	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Data Reporting Supervisor	TC5651	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Asst Development Services Director	AD1111	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Diversity & Inclusion Director	AD1251	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Economic Development Director	AD1231	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Emergency Management Coordinator	PR5161	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Asst Facilities Superintendent	PR1091	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Asst Field Operations Supervisor	PR1101	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst Finance Director	AD1051	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Fire Director	AD1011	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Forensic Division Manager	MG1781	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Asst Golf Professional	TC5020	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Asst Historic Site Supervisor	PR2931	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Asst Human Resources Director	AD1061	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst IT Solutions Director	AD1071	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Library Director	AD1081	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Municipal Court Svcs Director	AD1091	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Neighborhood Svcs Director	AD1221	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Park/Recreation Director	AD1101	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Parts/Materials Supervisor	TC5030	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Asst Planning/Data Analytics Director	AD1271	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Police Director	AD1121	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Property Management Director	AD1131	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Pub Facilities/Events Director	AD1141	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Public Safety Support Manager	PR1111	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Asst to City Manager, Mayor & Council	PR4430	E	616	50.17	100,346	55.48	115,398	65.23	130,450	69.95	145,502	80.28	160,554
Asst TPW Superintendent	PR1121	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Asst Trans/Public Works Director	AD1151	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Water Director	AD1161	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Water Systems Superintendent	PR1131	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Athletic Coordinator	PR1141	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Audit Manager	MG1061	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Auditor	PR1150	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Auto Body Repairer	ST5030	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Aviation Director	DH1011	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Billing & Accounting Manager	MG1071	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Botanic Garden Superintendent	MG1081	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Budget Analyst I	PR1160	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Budget Analyst II	PR1171	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Budget Manager	MG1091	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Building Code Administrator	MG1101	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Business Develop Coordinator	PR1180	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Business Development Manager	MG1111	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Business Process Analyst I	TC5750	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Business Process Analyst II	PR3000	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
Business Process Manager	MG1731	E	712	48.86	101,633	56.19	116,878	63.52	132,123	70.85	147,368	78.18	162,613
Buyer I	PR1190	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Buyer II	PR5190	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Cable Services Supervisor	PR1200	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Call Center Analyst	PR1210	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Capital Projects Manager	MG1791	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Centralized PD Payroll Coordinator	PR1220	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Chemist	PR5010	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Chief Communications Officer	EX1031	E	311	73.19	152,234	85.08	176,972	96.98	201,710	108.87	226,448	120.76	251,186
Chief Deputy City Marshal	PR1240	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Chief Financial Services Officer	DH1021	E	310	68.99	143,507	80.20	166,826	91.42	190,146	102.63	213,466	113.84	236,786
Chief Helicopter Pilot	MG1131	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Chief Judge	AP1011	E	400	Set by Agreement									
Chief of Staff	MG1141	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Forester	PR1261	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
City Manager	AP1041	E	400	Set by Agreement									
City Marshal	AD1171	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
City Secretary	AP1051	E	400	Set by Agreement									
Civilian Response Specialist	PS5270	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Clerk Of Municipal Court	AD1181	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Code Compliance Director	DH1041	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Code Compliance Officer	PS5030	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Code Compliance Superintendent	MG1151	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Code Compliance Supervisor	PR1281	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Code Compliance Technician	ST5040	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Combination Inspector	TC5040	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Communication/Public Engagement Director	DH1191	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Communication Coordinator	PR1290	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Communication Shift Supervisor	PS5041	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Communications Specialist	PR1300	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Community Center Aide	ST5050	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Community Center Coordinator	PR1311	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Community Center Supervisor	PR1321	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Community Services Manager	MG1161	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Compliance and Planning Manager	MG1171	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Computer Forensic Examiner	PR1330	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Conservation Specialist	PR1340	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Construction Inspection Supervisor	PR1351	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Construction Inspector I	TC5050	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Construction Inspector II	TC5060	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Construction Manager	MG1181	E	615	45.90	95,478	52.79	109,800	59.67	124,122	66.56	138,444	73.44	152,766
Construction Superintendent	MG1191	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Consumer Health Specialist	TC5070	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Contract Compliance Specialist	PR1360	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Contract Compliance Technician	TC5080	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Contract Services Administrator	MG1201	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Courier	ST5060	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Crime Analyst	PR1370	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Crime Lab QA Coordinator	PR1380	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Criminal Intelligence Analyst	PR1390	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Cross Connection Tech Supervisor	PR1401	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Cross Connection Technician	ST5070	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Custodian	ST5080	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Customer Service Administrator	MG1211	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Customer Service Info Specialist	CL5030	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Customer Service Manager	MG1221	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Customer Service Representative I	CL5040	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Customer Service Representative II	CL5050	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Customer Service Supervisor	PR1411	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Customer Solutions Analyst	PR1270	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Data Reporting Supervisor	PR1421	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Data Reporting Technician	CL5060	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Database Administrator	PR1430	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Deputy Chief Judge	AP1061	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Deputy Chief of Staff	PR1050	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Deputy City Attorney	AD1191	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Deputy City Marshal I	PS5290	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Deputy City Marshal II	PS5050	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Deputy City Manager	EX1021	E	317	105.47	219,374	122.61	255,022	139.75	290,670	156.88	326,318	174.02	361,966

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Deputy Court Clerk	PR1441	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Deputy Human Resources Director	DD1111	E	308	60.14	125,086	69.91	145,413	79.68	165,739	89.45	186,065	99.23	206,391
Deputy Water Director	DD1011	E	308	60.14	125,086	69.91	145,413	79.68	165,739	89.45	186,065	99.23	206,391
Development Inspection Specialist	TC5090	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Development Inspection Supervisor	PR1451	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Development Project Coordinator	PR1460	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Development Services Director	DH1131	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Development Support Administrator	MG1631	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
District Director I	PR4440	E	607	22.53	46,872	25.91	53,903	29.29	60,934	32.68	67,964	36.06	74,995
District Director II	PR5240	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
District Superintendent	MG1231	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Diversity & Inclusion Director/CEO	DH1211	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Diversity & Inclusion Manager	MG1761	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Economic Development Director	DH1051	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Economic Development Manager	PR1471	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Economic Development Specialist	PR1480	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Educational Strategy Manager	MG1771	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Electronics Technician	TC5100	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Eligibility Specialist	TC5110	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Emergency Management Coordinator	MG1241	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Emergency Management Officer I	PR1490	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Emergency Management Officer II	PR1500	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Emergency Operations Center Technician	TC5760	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Employee Labor Relations Manager	MG1251	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Energy Compliance Analyst	PR5090	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Energy Manager	MG1741	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Engineering Manager	MG1261	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Engineering Technician I	TC5120	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Engineering Technician II	TC5130	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Environmental Program Manager	MG1271	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Environmental Specialist	TC5140	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Environmental Supervisor	PR1511	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Environmental Technician	ST5090	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Equipment Operator	ST5100	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Equine Care Specialist	ST5550	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Facilities Coordinator	PR5770	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Facilities Planner	TC5150	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Facilities Superintendent	MG1291	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Facilities Supervisor	PR1521	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
FD Protection Specialist	PR1530	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Field Operations Crewleader	ST5110	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Field Operations Superintendent	MG1301	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Field Operations Supervisor	PR1541	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Field Services Representative	ST5120	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Financial Reporting Coordinator	PR1551	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Financial Services Manager	MG1311	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Fire Assistant Chief	1027	E	Y08	74.01	153,942	76.97	160,101	79.93	166,260	82.89	172,418	85.85	178,577
Fire Chief	DH1061	E	311	73.19	152,234	85.08	176,972	96.98	201,710	108.87	226,448	120.76	251,186
Fire Deputy Chief	1532	N	Y07	65.87	137,018	68.51	142,497	71.14	147,975	73.78	153,453	76.41	158,931
Fire Trainee	1026	N	Y17	19.19	39,915								
Firearms Technician	PS5240	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Fleet Analyst	PR5130	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Fleet Coordinator	TC5160	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Fleet Crewleader	ST5130	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Fleet Mechanic I	ST5140	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Fleet Mechanic II	ST5150	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Fleet Superintendent	MG1321	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Fleet Supervisor	PR1561	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Food & Beverage Attendant	CL5070	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Food & Beverage Coordinator	PR5221	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Forensic Division Manager	MG1331	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Forensic Scientist I	PR3050	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Forensic Scientist II	PR1570	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Forensic Scientist III	PR2370	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Forensic Scientist IV	PR3051	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Forensic Supervisor	PR2821	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Garden Center Coordinator	PR2831	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Gardener	ST5160	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Gas Lease Analyst	PR5140	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Gas Well Inspector	TC5170	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Gas Well Manager	MG1341	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Golf Professional	PR1580	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Golf Shop Attendant	CL5080	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Governmental Affairs Liaison	PR1591	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Graduate Engineer	PR1600	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Grants Manager	MG1351	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Grants Specialist	PR1610	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Graphic Artist	TC5180	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Greenhouse Attendant	ST5170	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Ground Transportation Coordinator	PR1620	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Hearing Officer	AP1070	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Helicopter Mechanic	ST5180	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Helicopter Pilot	TC5190	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Historic Site Supervisor	PR2921	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Housing Development Manager	PR1631	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Housing Program Supervisor	PR1641	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Housing Rehabilitation Technician I	TC5200	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Housing Rehabilitation Technician II	TC5210	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
HR Business Partner	PR3040	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
HRIS Manager	MG1691	E	712	48.86	101,633	56.19	116,878	63.52	132,123	70.85	147,368	78.18	162,613
HRIS Specialist	PR1650	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Human Relations Administrator	MG1361	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Human Relations Coordinator	PR1660	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Human Relations Investigator	PR1670	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Human Relations Manager	MG1371	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Human Resources Analyst	PR1680	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Human Resources Coordinator	PR1690	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Human Resources Director	DH1071	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Human Resources Manager	MG1381	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Human Services Coordinator	PR1700	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Human Services Manager	MG1391	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Human Services Specialist	TC5220	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Infrastructure QC Specialist	PR1710	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Instrumentation Electrical Supervisor	PR1721	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Instrumentation Electrical Technician	TC5230	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Intoxilyzer Operator	PS5070	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
IT Auditor	PR1730	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Account Technician	CL5210	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Accountant	PR2260	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Administrative Assistant	PR2270	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Sr Administrative Services Manager	MG1561	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Airport Operations Officer	PS5280	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Arborist	ST5450	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Sr Assistant City Attorney	PR2280	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Sr Asst City Attny Sect Chief	MG1571	E	618	59.94	124,674	68.93	143,375	77.92	162,076	86.91	180,777	95.90	199,478
Sr Auditor	PR2290	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Auto Body Repairer	ST5280	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Budget Analyst	PR2300	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Business Process Analyst	PR3010	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Sr Buyer	PR2310	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Capital Projects Officer	PR2320	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Sr Chemist	PR2330	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Code Compliance Officer	PS5160	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Combination Inspector	TC5400	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Construction Inspector	TC5410	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Consumer Health Specialist	TC5420	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sr Contract Compliance Specialist	PR2341	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Crime Analyst	PR2871	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Customer Service Representative	CL5220	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Data Reporting Technician	CL5230	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Deputy City Marshal	PS5171	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sr Emergency Management Officer	PR2351	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Engineering Technician	TC5430	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sr Environmental Specialist	PR2360	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Equipment Operator	ST5290	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Executive Asst to City Management	PR5170	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Facilities Planner	PR2941	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Field Services Representative	ST5300	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Fleet Mechanic	ST5310	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Food & Beverage Attendant	CL5240	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Sr Gardener	ST5320	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Golf Shop Attendant	CL5320	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Sr Graphic Artist	TC5440	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Human Relations Investigator	PR2391	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Human Resources Analyst	PR2400	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Human Services Specialist	TC5700	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Instrumentation Electrical Technician	TC5451	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Business Planner	PR2420	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Sr IT Communications Technician	TC5460	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr IT Help Desk Technician	TC5470	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Information Security Analyst	PR5201	E	711	43.87	91,254	50.45	104,942	57.03	118,630	63.61	132,318	70.20	146,006
Sr IT Operations Specialist	TC5480	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Programmer/Analyst	PR2430	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Sr IT Solutions Manager	MG1581	E	713	54.24	112,813	62.37	129,735	70.51	146,657	78.64	163,579	86.78	180,501
Sr IT Technical Support Analyst	PR2440	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
Sr IT Telecommunications Technician	TC5500	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr Land Agent	PR2880	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Librarian	PR2461	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Sr Loan Services Representative	TC5510	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Maintenance Worker	ST5330	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Sr Management Analyst	MG1591	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Meter Services Technician	ST5540	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Microbiologist	PR2470	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Municipal Court Clerk	CL5250	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr PeopleSoft Systems Administrator	PR2490	E	711	43.87	91,254	50.45	104,942	57.03	118,630	63.61	132,318	70.20	146,006
Sr Planner	PR2501	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Plans Examiner	TC5520	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Professional Engineer	PR2510	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Project Controls Specialist	PR2521	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Property Control Specialist	CL5260	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Property & Casualty Adjuster	PR2561	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Purchasing Manager	MG1801	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Public Events Manager	PR2531	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Sr Public Safety Communicator	PS5180	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr Quality Control Specialist	PR2961	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Records Analyst	PR2540	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Recreation Programmer	TC5710	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Sales and Events Manager	PR2571	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Sr Skilled Trades Technician	ST5340	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Survey Technician	TC5530	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Turbine Operator	TC5781	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr Utility Rate Analyst	PR2590	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Victim Assistance Specialist	PR2600	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Sr Warrant/Identification Technician	PS5190	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Sr Water Dispatch Representative	CL5270	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Sr Water Systems Mechanic	ST5350	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Water Systems Technician	TC5540	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Stagehand	ST5360	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Stagehand Crewleader	ST5371	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Stock Clerk	CL5280	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Survey Superintendent	MG1601	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Survey Technician	TC5550	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Systems Administrator	PR2641	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
Technical Services Coordinator	MG1611	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Teen Court Coordinator	TC5721	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
TPW Superintendent	MG1621	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Traffic Control Supervisor	PS5201	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Traffic Control Technician	PS5210	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Traffic Services Worker	ST5380	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Traffic Systems Crewleader	ST5390	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Traffic Systems Supervisor	PR2661	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Traffic Systems Technician I	ST5400	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Traffic Systems Technician II	ST5410	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Training Specialist	PR2670	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Transportation Manager	MG1681	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Transportation/Public Wks Director	DH1171	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Treasury Supervisor	PR2691	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Turbine Operator	TC5780	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Utility Line Technician	TC5560	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Veterinarian	PR2910	E	615	45.90	95,478	52.79	109,800	59.67	124,122	66.56	138,444	73.44	152,766
Veterinary Technician	TC5570	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Victim Assistance Coordinator	PR2711	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Victim Assistance Specialist	PR5040	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Video Producer/Director	PR5050	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Volunteer Coordinator	TC5740	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Volunteer Services Coordinator	PR5780	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Warrant/Identification Supervisor	PR2751	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Warrant/Identification Technician	PS5220	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Water Conservation Manager	MG1651	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Water Customer Relations Manager	PR2761	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Water Director	DH1181	E	310	68.99	143,507	80.20	166,826	91.42	190,146	102.63	213,466	113.84	236,786
Water Dispatch Representative	CL5300	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Water Quality Manager	MG1661	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Water Systems Mechanic I	ST5430	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Mechanic II	ST5440	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Water Systems Sampler	TC5580	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Specialist	TC5591	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Water Systems Superintendent	MG1671	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Water Systems Supervisor	PR2781	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Water Systems Technician I	TC5600	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Technician II	TC5610	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Web Designer	PR2790	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036

* Job Family Description is located in Job Code

- Assistant Department Director AD
- Appointed Classification AP
- Clerical Classification CL
- Deputy Director DD
- Department Head DH
- Executive Classification EX
- Management Classification MG
- Professional Classification PR
- Public Safety Classification PS
- Service Trades Classification ST
- Technical / Para Professional TC

** Quartiles

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile.

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	19.25	40,040								
Police Assistant Chief	1006	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Fire Trainee	1026	N	Y17	19.19	39,915								
Fire Assistant Chief	1027	E	Y08	74.01	153,942	76.97	160,101	79.93	166,260	82.89	172,418	85.85	178,577
Police Deputy Chief	1530	E	306	55.12	114,642	64.07	133,272	73.03	151,901	81.99	170,531	90.94	189,160
Fire Deputy Chief	1532	N	Y07	65.87	137,018	68.51	142,497	71.14	147,975	73.78	153,453	76.41	158,931
Police Commander	1564	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Fire Director	AD1011	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst City Auditor	AD1021	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst City Secretary	AD1031	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Code Compliance Director	AD1041	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Finance Director	AD1051	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Human Resources Director	AD1061	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst IT Solutions Director	AD1071	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Library Director	AD1081	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Municipal Court Svcs Director	AD1091	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Park/Recreation Director	AD1101	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Development Services Director	AD1111	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Police Director	AD1121	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Property Management Director	AD1131	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Pub Facilities/Events Director	AD1141	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Trans/Public Works Director	AD1151	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
Asst Water Director	AD1161	E	307	57.54	119,692	66.90	139,142	76.25	158,592	85.60	178,042	94.95	197,492
City Marshal	AD1171	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Clerk Of Municipal Court	AD1181	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Deputy City Attorney	AD1191	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Asst Neighborhood Svcs Director	AD1221	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Economic Development Director	AD1231	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Aviation Director	AD1241	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Diversity & Inclusion Director	AD1251	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Police Oversight Deputy Director	AD1261	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Asst Planning/Data Analytics Director	AD1271	E	305	52.69	109,593	61.25	127,401	69.81	145,210	78.37	163,019	86.94	180,828
Chief Judge	AP1011	E	400	Set by Agreement									
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Manager	AP1041	E	400	Set by Agreement									
City Secretary	AP1051	E	400	Set by Agreement									
Deputy Chief Judge	AP1061	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767

City of Fort Worth
FY2023 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Hearing Officer	AP1070	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Municipal Judge	AP1080	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Account Technician	CL5010	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Administrative Technician	CL5020	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Customer Service Info Specialist	CL5030	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Customer Service Representative I	CL5040	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Customer Service Representative II	CL5050	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Data Reporting Technician	CL5060	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Food & Beverage Attendant	CL5070	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Golf Shop Attendant	CL5080	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Legal Assistant	CL5090	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Library Page	CL5100	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Municipal Court Clerk II	CL5110	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Office Assistant	CL5120	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Parts Expediter	CL5130	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Payroll Technician	CL5140	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Property Control Specialist	CL5160	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Public Information Coordinator	CL5170	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Public Information Specialist	CL5180	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sales Associate	CL5200	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Account Technician	CL5210	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Customer Service Representative	CL5220	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Data Reporting Technician	CL5230	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Food & Beverage Attendant	CL5240	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Sr Municipal Court Clerk	CL5250	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Property Control Specialist	CL5260	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Water Dispatch Representative	CL5270	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Stock Clerk	CL5280	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Quality Improvement Specialist	CL5290	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Water Dispatch Representative	CL5300	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Municipal Court Clerk I	CL5310	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Sr Golf Shop Attendant	CL5320	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Deputy Water Director	DD1011	E	308	60.14	125,086	69.91	145,413	79.68	165,739	89.45	186,065	99.23	206,391
Deputy Human Resources Director	DD1111	E	308	60.14	125,086	69.91	145,413	79.68	165,739	89.45	186,065	99.23	206,391
Aviation Director	DH1011	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Chief Financial Services Officer	DH1021	E	310	68.99	143,507	80.20	166,826	91.42	190,146	102.63	213,466	113.84	236,786
Code Compliance Director	DH1041	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Economic Development Director	DH1051	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Fire Chief	DH1061	E	311	73.19	152,234	85.08	176,972	96.98	201,710	108.87	226,448	120.76	251,186
Human Resources Director	DH1071	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385

City of Fort Worth
FY2023 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Solutions Director	DH1081	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Library Director	DH1091	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Municipal Court Services Director	DH1101	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Neighborhood Services Director	DH1111	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Park & Recreation Director	DH1121	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Development Services Director	DH1131	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Police Chief	DH1141	E	311	73.19	152,234	85.08	176,972	96.98	201,710	108.87	226,448	120.76	251,186
Property Management Director	DH1151	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Public Facilities/Events Director	DH1161	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Transportation/Public Wks Director	DH1171	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Water Director	DH1181	E	310	68.99	143,507	80.20	166,826	91.42	190,146	102.63	213,466	113.84	236,786
Communication/Public Engagement Director	DH1191	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Diversity & Inclusion Director/CEO	DH1211	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Planning & Data Analytics Director	DH1221	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Police Oversight Director	DH1301	E	309	64.80	134,779	75.33	156,680	85.86	178,582	96.39	200,483	106.92	222,385
Asst City Manager	EX1011	E	312	77.78	161,792	90.42	188,083	103.06	214,375	115.70	240,666	128.34	266,957
Deputy City Manager	EX1021	E	317	105.47	219,374	122.61	255,022	139.75	290,670	156.88	326,318	174.02	361,966
Chief Communications Officer	EX1031	E	311	73.19	152,234	85.08	176,972	96.98	201,710	108.87	226,448	120.76	251,186
Administrative Services Manager	MG1011	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Airport Operations Manager	MG1021	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Architectural Services Manager	MG1031	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Asst Clerk of the Court	MG1041	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Audit Manager	MG1061	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Billing & Accounting Manager	MG1071	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Botanic Garden Superintendent	MG1081	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Budget Manager	MG1091	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Building Code Administrator	MG1101	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Business Development Manager	MG1111	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Chief Helicopter Pilot	MG1131	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Chief of Staff	MG1141	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Code Compliance Superintendent	MG1151	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Community Services Manager	MG1161	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Compliance and Planning Manager	MG1171	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Construction Manager	MG1181	E	615	45.90	95,478	52.79	109,800	59.67	124,122	66.56	138,444	73.44	152,766
Construction Superintendent	MG1191	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Contract Services Administrator	MG1201	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Customer Service Administrator	MG1211	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Customer Service Manager	MG1221	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
District Superintendent	MG1231	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Emergency Management Coordinator	MG1241	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Employee Labor Relations Manager	MG1251	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Engineering Manager	MG1261	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Environmental Program Manager	MG1271	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Facilities Superintendent	MG1291	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Field Operations Superintendent	MG1301	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Financial Services Manager	MG1311	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Fleet Superintendent	MG1321	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Forensic Division Manager	MG1331	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Gas Well Manager	MG1341	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Grants Manager	MG1351	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Human Relations Administrator	MG1361	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Human Relations Manager	MG1371	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Human Resources Manager	MG1381	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Human Services Manager	MG1391	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
IT Solutions Manager	MG1401	E	712	48.86	101,633	56.19	116,878	63.52	132,123	70.85	147,368	78.18	162,613
Lease Manager	MG1421	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Librarian Manager	MG1431	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Nature Center Manager	MG1441	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Neighborhood Development Manager	MG1451	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Performance Administrator	MG1461	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Planning Manager	MG1481	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Police Employment Services Manager	MG1491	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Public Safety Support Manager	MG1501	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Purchasing Manager	MG1511	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Real Property Manager	MG1521	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Records Manager	MG1531	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Regulatory/Environmental Administrator	MG1541	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Property & Casualty Manager	MG1551	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Administrative Services Manager	MG1561	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Asst City Attny Sect Chief	MG1571	E	618	59.94	124,674	68.93	143,375	77.92	162,076	86.91	180,777	95.90	199,478
Sr IT Solutions Manager	MG1581	E	713	54.24	112,813	62.37	129,735	70.51	146,657	78.64	163,579	86.78	180,501
Sr Management Analyst	MG1591	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Survey Superintendent	MG1601	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Technical Services Coordinator	MG1611	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
TPW Superintendent	MG1621	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Development Support Administrator	MG1631	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Water Conservation Manager	MG1651	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Water Quality Manager	MG1661	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Water Systems Superintendent	MG1671	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Transportation Manager	MG1681	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
HRIS Manager	MG1691	E	712	48.86	101,633	56.19	116,878	63.52	132,123	70.85	147,368	78.18	162,613
Lean Administrator	MG1711	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992

City of Fort Worth

FY2023 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Contract Compliance Specialist	PR1360	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Crime Analyst	PR1370	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Crime Lab QA Coordinator	PR1380	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Criminal Intelligence Analyst	PR1390	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Cross Connection Tech Supervisor	PR1401	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Customer Service Supervisor	PR1411	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Data Reporting Supervisor	PR1421	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Database Administrator	PR1430	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Deputy Court Clerk	PR1441	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Development Inspection Supervisor	PR1451	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Development Project Coordinator	PR1460	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Economic Development Manager	PR1471	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Economic Development Specialist	PR1480	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Emergency Management Officer I	PR1490	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Emergency Management Officer II	PR1500	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Environmental Supervisor	PR1511	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Facilities Supervisor	PR1521	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
FD Protection Specialist	PR1530	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Field Operations Supervisor	PR1541	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Financial Reporting Coordinator	PR1551	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Fleet Supervisor	PR1561	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Forensic Scientist II	PR1570	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Golf Professional	PR1580	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Governmental Affairs Liaison	PR1591	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
Graduate Engineer	PR1600	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Grants Specialist	PR1610	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Ground Transportation Coordinator	PR1620	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Housing Development Manager	PR1631	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Housing Program Supervisor	PR1641	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
HRIS Specialist	PR1650	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Human Relations Coordinator	PR1660	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Human Relations Investigator	PR1670	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Human Resources Analyst	PR1680	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Human Resources Coordinator	PR1690	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Human Services Coordinator	PR1700	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Infrastructure QC Specialist	PR1710	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Instrumentation Electrical Supervisor	PR1721	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
IT Auditor	PR1730	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
IT Business Planner I	PR1740	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
IT Business Planner II	PR1750	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
IT Business Systems Coordinator	PR1760	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
IT Information Security Analyst	PR1770	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
IT Programmer/Analyst II	PR1790	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
IT Project Consultant	PR1800	E	711	43.87	91,254	50.45	104,942	57.03	118,630	63.61	132,318	70.20	146,006
IT Solutions Supervisor	PR1811	E	707	30.07	62,538	34.58	71,918	39.09	81,299	43.60	90,680	48.11	100,060
IT Tech Support Analyst II	PR1830	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
Laboratory Supervisor	PR1841	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Land Agent	PR1850	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Park Planner	PR1860	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Landscape Architect Manager	PR1871	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Librarian Supervisor	PR1891	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Management Analyst I	PR1900	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Management Analyst II	PR1911	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Natural Scientist	PR1930	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Natural Scientist Supervisor	PR1941	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Neighborhood Development Coordinator	PR1950	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Neighborhood Development Specialist	PR1960	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Parking Operations Manager	PR1971	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Parts/Materials Supervisor	PR1981	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Payroll Supervisor	PR1991	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
PeopleSoft Systems Administrator	PR2010	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Performance Analyst	PR2020	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Planner	PR2030	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Plans Examiner Supervisor	PR2041	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Police Employment Specialist	PR2051	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Professional Engineer	PR2070	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Program Support Division Administrator	PR2080	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Property Control Supervisor	PR2111	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Asst City Attorney/ Prosecutor	PR2120	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Public Education Program Coordinator	PR2130	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Purchasing Supervisor	PR2151	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Quality Control Specialist	PR2160	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Records Analyst	PR2170	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Regional Librarian Supervisor	PR2191	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Registered Architect	PR2210	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Property & Casualty Adjuster II	PR2230	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sales and Events Manager	PR2240	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Accountant	PR2260	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Administrative Assistant	PR2270	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Sr Assistant City Attorney	PR2280	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Sr Auditor	PR2290	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Budget Analyst	PR2300	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Buyer	PR2310	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Capital Projects Officer	PR2320	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Sr Chemist	PR2330	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Contract Compliance Specialist	PR2341	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Emergency Management Officer	PR2351	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Environmental Specialist	PR2360	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Forensic Scientist III	PR2370	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Human Relations Investigator	PR2391	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Human Resources Analyst	PR2400	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr IT Business Planner	PR2420	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Sr IT Programmer/Analyst	PR2430	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Sr IT Technical Support Analyst	PR2440	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
Landscape Architect	PR2450	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Librarian	PR2461	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Sr Microbiologist	PR2470	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr PeopleSoft Systems Administrator	PR2490	E	711	43.87	91,254	50.45	104,942	57.03	118,630	63.61	132,318	70.20	146,006
Sr Planner	PR2501	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Professional Engineer	PR2510	E	614	42.00	87,554	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Sr Project Controls Specialist	PR2521	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Public Events Manager	PR2531	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Sr Records Analyst	PR2540	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Property & Casualty Adjuster	PR2561	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Sales and Events Manager	PR2571	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Sr Utility Rate Analyst	PR2590	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Sr Victim Assistance Specialist	PR2600	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Systems Administrator	PR2641	E	709	36.38	75,671	41.84	87,021	47.29	98,372	52.75	109,722	58.21	121,073
Traffic Systems Supervisor	PR2661	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Training Specialist	PR2670	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Treasury Supervisor	PR2691	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Victim Assistance Coordinator	PR2711	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Warrant/Identification Supervisor	PR2751	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Water Customer Relations Manager	PR2761	E	614	42.00	87,354	48.30	100,458	54.60	113,561	60.90	126,664	67.20	139,767
Security Coordinator	PR2771	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Water Systems Supervisor	PR2781	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Web Designer	PR2790	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Asst City Atty/DFW Airport Atty	PR2800	E	617	54.84	114,066	63.07	131,175	71.29	148,285	79.52	165,395	87.74	182,505
Neighborhood Services Manager	PR2811	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Forensic Supervisor	PR2821	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
Garden Center Coordinator	PR2831	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
IT Change Management Analyst	PR2840	E	707	30.07	62,538	34.58	71,918	39.09	81,299	43.60	90,680	48.11	100,060
Latent Print Supervisor	PR2851	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Program Coordinator	PR2861	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Crime Analyst	PR2871	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Sr Land Agent	PR2880	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Signal Systems Supervisor	PR2891	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Veterinarian	PR2910	E	615	45.90	95,478	52.79	109,800	59.67	124,122	66.56	138,444	73.44	152,766
Historic Site Supervisor	PR2921	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Asst Historic Site Supervisor	PR2931	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Sr Facilities Planner	PR2941	E	612	35.15	73,120	40.43	84,088	45.70	95,056	50.97	106,024	56.25	116,992
AMI Administrator	PR2951	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Quality Control Specialist	PR2961	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Safety Officer	PR2970	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Planner-Scheduler	PR2980	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Process Control Systems Specialist	PR2990	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Business Process Analyst II	PR3000	E	708	33.07	68,792	38.03	79,110	42.99	89,429	47.96	99,748	52.92	110,066
Sr Business Process Analyst	PR3010	E	710	40.02	83,238	46.02	95,723	52.02	108,209	58.03	120,695	64.03	133,180
Accounts Payable Coordinator	PR3023	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Payroll Coordinator	PR3032	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
HR Business Partner	PR3040	E	613	38.42	79,921	44.19	91,909	49.95	103,897	55.71	115,885	61.48	127,873
Forensic Scientist I	PR3050	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Forensic Scientist IV	PR3051	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Neighborhood Program Coordinator	PR3060	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Asst to City Manager, Mayor & Council	PR4430	E	616	50.17	104,360	57.70	120,014	65.23	135,668	72.75	151,322	80.28	166,976
District Director I	PR4440	E	607	22.53	46,872	25.91	53,903	29.29	60,934	32.68	67,964	36.06	74,995
Chemist	PR5010	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Librarian	PR5020	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Microbiologist	PR5030	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Victim Assistance Specialist	PR5040	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Video Producer/Director	PR5050	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Safety Coordinator	PR5080	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Energy Compliance Analyst	PR5090	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Airport Project Coordinator	PR5110	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Asset Management Specialist	PR5120	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Fleet Analyst	PR5130	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Gas Lease Analyst	PR5140	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Project Controls Specialist II	PR5150	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Asst Emergency Management Coordinator	PR5161	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Sr Executive Asst to City Management	PR5170	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Buyer II	PR5190	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Sr IT Information Security Analyst	PR5201	E	711	43.87	91,254	50.45	104,942	57.03	118,630	63.61	132,318	70.20	146,006
Property & Casualty Adjuster I	PR5210	E	609	26.92	55,997	30.96	64,396	35.00	72,796	39.04	81,195	43.07	89,595
Food & Beverage Coordinator	PR5221	E	611	32.16	66,898	36.99	76,932	41.81	86,967	46.64	97,002	51.46	107,036
Records Administrator	PR5230	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
District Director II	PR5240	E	608	24.63	51,232	28.33	58,916	32.02	66,601	35.71	74,286	39.41	81,970
Facilities Coordinator	PR5770	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Volunteer Services Coordinator	PR5780	E	610	29.43	61,205	33.84	70,386	38.25	79,566	42.67	88,747	47.08	97,928
Airport Operations Officer	PS5010	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Animal Control Officer	PS5020	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Code Compliance Officer	PS5030	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Communication Shift Supervisor	PS5041	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Deputy City Marshal II	PS5050	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Intoxilyzer Operator	PS5070	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Gardener	ST5160	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Greenhouse Attendant	ST5170	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Helicopter Mechanic	ST5180	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Maintenance Worker	ST5190	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Pesticide Applicator	ST5200	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Property Control Attendant	ST5210	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Protective Gear Specialist	ST5220	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Public Events Attendant	ST5230	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Signs Fabricator	ST5250	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Skilled Trades Technician I	ST5260	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Skilled Trades Technician II	ST5270	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Auto Body Repairer	ST5280	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Equipment Operator	ST5290	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Field Services Representative	ST5300	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Fleet Mechanic	ST5310	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Gardener	ST5320	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Maintenance Worker	ST5330	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Sr Skilled Trades Technician	ST5340	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Water Systems Mechanic	ST5350	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Stagehand	ST5360	N	505	17.10	35,576	19.24	40,023	21.38	44,470	23.52	48,916	25.66	53,363
Stagehand Crewleader	ST5371	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Traffic Services Worker	ST5380	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Traffic Systems Crewleader	ST5390	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Traffic Systems Technician I	ST5400	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Traffic Systems Technician II	ST5410	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Water Systems Mechanic I	ST5430	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Mechanic II	ST5440	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Sr Arborist	ST5450	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Signal Systems Technician I	ST5460	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540
Signal Systems Technician II	ST5470	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Signal Systems Crewleader	ST5480	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sports Field Monitor	ST5490	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Natural Resource Technician	ST5500	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Arborist I	ST5510	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Meter Services Technician I	ST5520	N	504	15.88	33,026	17.86	37,155	19.85	41,283	21.83	45,411	23.82	49,540

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Meter Services Technician II	ST5530	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Sr Meter Services Technician	ST5540	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Equine Care Specialist	ST5550	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Administrative Assistant	TC5010	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Asst Golf Professional	TC5020	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Asst Parts/Materials Supervisor	TC5030	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Combination Inspector	TC5040	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Construction Inspector I	TC5050	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Construction Inspector II	TC5060	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Consumer Health Specialist	TC5070	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Contract Compliance Technician	TC5080	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Development Inspection Specialist	TC5090	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Electronics Technician	TC5100	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Eligibility Specialist	TC5110	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Engineering Technician I	TC5120	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Engineering Technician II	TC5130	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Environmental Specialist	TC5140	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Facilities Planner	TC5150	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Fleet Coordinator	TC5160	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Gas Well Inspector	TC5170	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Graphic Artist	TC5180	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Helicopter Pilot	TC5190	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Housing Rehabilitation Technician I	TC5200	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Housing Rehabilitation Technician II	TC5210	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Human Services Specialist	TC5220	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Instrumentation Electrical Technician	TC5230	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
IT Communications Technician	TC5240	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
IT Help Desk Technician	TC5250	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
IT Operations Specialist	TC5260	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
IT PC Support Specialist	TC5270	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
IT Services Specialist	TC5280	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Jury Coordinator	TC5300	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Library Assistant	TC5310	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Media Services Specialist	TC5330	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Operation and Maintenance Technician	TC5340	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Planning Assistant	TC5350	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Plans Examiner	TC5360	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Public Events Coordinator	TC5370	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Security Systems Technician	TC5380	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Combination Inspector	TC5400	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Construction Inspector	TC5410	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Consumer Health Specialist	TC5420	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sr Engineering Technician	TC5430	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Sr Graphic Artist	TC5440	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr Instrumentation Electrical Technician	TC5451	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Communications Technician	TC5460	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr IT Help Desk Technician	TC5470	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Operations Specialist	TC5480	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr IT Telecommunications Technician	TC5500	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Sr Loan Services Representative	TC5510	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Plans Examiner	TC5520	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Sr Survey Technician	TC5530	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Water Systems Technician	TC5540	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Survey Technician	TC5550	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Utility Line Technician	TC5560	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Veterinary Technician	TC5570	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
Water Systems Sampler	TC5580	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Specialist	TC5591	N	513	31.00	64,488	34.88	72,549	38.75	80,610	42.63	88,671	46.51	96,732
Water Systems Technician I	TC5600	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482
Water Systems Technician II	TC5610	N	507	19.85	41,279	22.33	46,439	24.81	51,599	27.29	56,759	29.77	61,919
IT Tech Support Analyst I	TC5620	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Project Assistant	TC5640	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Asst Data Reporting Supervisor	TC5651	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
IT Programmer/Analyst I	TC5670	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Public Education Specialist	TC5680	N	511	26.72	55,577	30.06	62,524	33.40	69,471	36.74	76,419	40.08	83,366
Recreation Programmer	TC5690	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698

**City of Fort Worth
FY2023 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Human Services Specialist	TC5700	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Sr Recreation Programmer	TC5710	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Teen Court Coordinator	TC5721	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Volunteer Coordinator	TC5740	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Business Process Analyst I	TC5750	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Emergency Operations Center Technician	TC5760	N	510	24.81	51,595	27.91	58,044	31.01	64,493	34.11	70,943	37.21	77,392
Purchasing Assistant	TC5770	N	509	23.03	47,898	25.91	53,885	28.78	59,872	31.66	65,859	34.54	71,847
Turbine Operator	TC5780	N	508	21.38	44,466	24.05	50,024	26.72	55,582	29.39	61,140	32.07	66,698
Sr Turbine Operator	TC5781	N	512	28.75	59,801	32.34	67,276	35.94	74,751	39.53	82,226	43.13	89,701
Parking Meter Technician I	TC5790	N	503	15.00	31,200	16.78	34,897	18.56	38,595	20.33	42,292	22.11	45,990
Parking Meter Technician II	TC5791	N	506	18.42	38,322	20.73	43,112	23.03	47,902	25.33	52,692	27.64	57,482

* Job Family Description is located in Job Code

- AD Assistant Department Director
- AP Appointed Classification
- CL Clerical Classification
- DD Deputy Director
- DH Department Head
- EX Executive Classification
- MG Management Classification
- PR Professional Classification
- PS Public Safety Classification
- ST Service Trades Classification
- TC Technical / Para Professional

** Quartiles

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile.

City of Fort Worth
FY2023 Salary Schedule (by Job Title)
Temporary Classifications

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Athletics Program Assistant	PT5100	N	n/a	15.00									
Fire Cadet	PT5150	N	n/a	15.00									
Fire Rehab Aide	PT5500	N	500	15.00									
Golf Cart Attendant	PT5360	N	n/a	15.00									
Head Lifeguard	PT5160	N	n/a	17.75									
Intern	PT5400	N	n/a	Varies									
Lifeguard	PT5200	N	n/a	15.00									
Medical Technician	PT5420	N	n/a										
Natural Scientist Assistant	PT5340	N	n/a	15.00									
Police Cadet	PT5230	N	n/a	15.00									
Police Reserve (volunteer)	PT5240	N	n/a										
Pool Attendant	PT5250	N	n/a	15.00									
Pool/Lifeguard Manager	PT5260	N	n/a	19.25									
Recreation Assistant	PT5390	N	n/a	15.00									
Recreation Instructor	PT5380	N	n/a	15.00									
Site Supervisor	PT5370	N	n/a	16.00									
Village Creek Manager	PT5430	E	n/a										
Youth Counselor	PT5350	N	n/a										
Next Gen. Ambassador	PT5440	N	n/a										

**City of Fort Worth
FY2023 Salary Schedule (by Job Title)**

Mayor, Council and Council Aide

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E			25,000								
District Director I	PR4440	E	607	21.67	45,069	24.92	51,830	28.17	58,590	31.42	65,350	34.67	72,111
District Director II	PR5240	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Mayor	MC1031	E			29,000								
Mayor Pro Tem	MC1041	E			25,000								

CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2022-2023

RANK Grade/Job Code	56 Hour Schedule						Step HOF
	Years from Commission	Step	Bi-Weekly	Monthly	Annual	Step Hourly Rate	

CAPTAIN Y04/1029	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7	4,112	8,909	106,913	36,714,626	41,947,749	55,071,939	18,357,313
	7	8	4,317	9,354	112,249	38,546,954	41,947,749	57,820,431	19,273,477
	8	9	4,317	9,354	112,249	38,546,954	41,947,749	57,820,431	19,273,477
	9	10	4,443	9,627	115,525	39,672,085	41,947,749	59,508,128	19,836,043
	14	11	4,568	9,898	118,776	40,788,610	42,828,041	61,182,915	20,394,305

BATTALION CHIEF Y05/1028	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7							
	7	8							
	8	9	4,698	10,179	122,152	41,947,749	47,053,049	62,921,624	20,973,875
	9	10	5,077	11,000	132,004	45,330,920	47,597,466	67,996,380	22,665,460
	14	11	5,220	11,311	135,726	46,609,291	48,939,756	69,913,937	23,304,646

DEPUTY CHIEF Y07/1532	Minimum	5,270	11,418	137,018	47,053,049	52,864,626	70,579,574	23,526,525
	Maximum	6,113	13,244	158,931	54,577,868	57,306,762	81,866,802	27,288,934

ASSISTANT CHIEF Y08/1027	Minimum							
	Maximum							

TRAINEES Y17/1026	1	1,535	3,326	39,915	13,711		20,56	6.85

NOTES:
 Across the Board Increases (ATBs) Pay Raise Percentage
 FY 2022-2023 5.00% Effective November 5, 2022 (PB# 24)
 FY 2023-2024 3.10% Effective First Full Pay Period after October 1, 2023 for FY 2023-2024
 FY 2024-2025 3.00% Effective First Full Pay Period after October 1, 2024 for FY 2024-2025
 FY 2025-2026 3.00% Effective First Full Pay Period after October 1, 2025 for FY 2024-2026
 Start = Upon graduation from training academy; Step 1 = 1st anniversary of Commission Date; Step 2 = 2nd anniversary of Commission Date, etc.
 Assistant Chiefs and Deputy Chiefs are not on a Step Plan. The Fire Chief determines the pay amount anywhere between the minimum and maximum of the Pay Range
 Assistant Chief and Deputy Chief salary ranges will increase each Fiscal Year by the same percentage as the applicable Across the Board (ATB) pay raise in Article 9 for that Fiscal Year
 Rate calculations:
 40 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.
 56 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.

Bi-Weekly	40 Hour Schedule						Step HOF
	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT		

4,112	8,909	106,913	51,400,475	58,726,847	77,100,713	25,700,238	
4,317	9,354	112,249	53,965,737	58,726,847	80,948,606	26,982,869	
4,317	9,354	112,249	53,965,737	58,726,847	80,948,606	26,982,869	
4,443	9,627	115,525	55,540,919	58,726,847	83,311,379	27,770,460	
4,568	9,898	118,776	57,104,055	59,959,258	85,656,083	28,552,028	

4,698	10,179	122,152	58,726,847	65,874,269	88,090,271	29,363,424
5,077	11,000	132,004	63,463,290	66,636,455	95,194,935	31,731,645
5,220	11,311	135,726	65,253,008	68,515,658	97,879,512	32,626,504

5,270	11,418	137,018	65,874,269	74,010,476	98,811,404	32,937,135
6,113	13,244	158,931	76,409,016	80,229,467	114,613,524	38,204,508

5,921	12,828	153,942	74,010,476			
6,868	14,881	178,577	85,854,461			

1,535	3,326	39,915	19,19		28.78	9.59

Step Hourly Rate: The hourly rate of a step in a pay schedule (56 or 40 hour).
 Step Hourly OT: The overtime (OT) rate which is 1.5x the Step Hourly Rate.
 This is not the "regular rate" that overtime is based on.
 Step HOF: The holiday overtime rate for Fire ranks paid at 1 and 1/2 of the Step Hourly Rate for persons assigned to work, and who do work, on a City recognized Holiday.

**City of Fort Worth
Police Civil Service Classifications**

FY 2022/2023

Key	Title	Base Pay Step 1	1st Year 2	2nd Year 3	3rd Year 4	4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
X03	Police Officer	32.02	33.61	35.30	37.06	38.91	39.88	40.87	41.89	42.94	45.08	47.42
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X04	Police Corporal 4 Years											
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X07	Police Sergeant 7 Years											
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X08	Police Lieutenant 10 Years											
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X09	Police Captain 13 Years											
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10

1. NOTES

Page 576 of 623	Across the Board (ATB) Pay Raise Percentages:	
	FY 2020/2021	ATB Effective Pay Period Beginning 26, or December 5, 2020: 4.00%
	FY 2021/2022	ATB Effective the first full pay period after October 1, 2021: 2.287%
	FY 2022/2023	ATB Effective the first full pay period after October 1, 2022: 2.00%
	FY 2023/2024	ATB Effective the first full pay period after October 1, 2023: 2.00%

City Profile



City Profile

LOCATION AND HISTORY

Fort Worth, incorporated in 1873, is a political subdivision and municipal corporation of the State of Texas, located in Tarrant, Denton, Parker, Wise, and Johnson Counties. The City covers approximately 359 square miles and serves a population of 935,508. Situated on the Trinity River, Fort Worth is approximately 75 miles south of the Oklahoma state line and 270 miles northwest of the Gulf of Mexico. The city is a cultural gateway into the American West.

Fort Worth was established as a frontier army post in 1849 by Major Ripley Arnold and named after General William Jenkins Worth, who distinguished himself in the War with Mexico. The outpost became a stopping place on the famous Old Chisholm Trail and a shipping point for the great herds of Longhorn cattle being driven to northern markets. Progressive city leadership brought the first of nine railroads to Fort Worth in 1876 and with the subsequent West Texas oil boom, guided the city into a metropolitan county of more than 2.1 million people. Fort Worth's economy has always been associated with cattle, oil, finance, and manufacturing. Since World War II, Fort Worth has also become an aerospace, education, high-tech, transportation, and an industry service center.

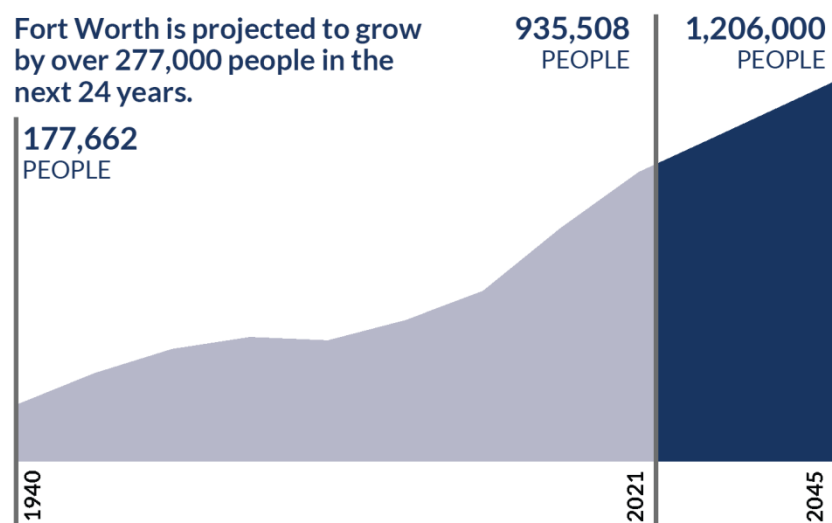
For the third time in nearly half a century, Fort Worth was named one of the National Civic League's All-American Cities in 2011. Fort Worth also won the award in 1964 and 1993.

GOVERNMENT

Fort Worth operates under the Council-Manager form of municipal government. A mayor voted in by an at-large popular vote and an eight-member, single-district council is elected to two-year terms. In turn, the Mayor and City Council appoint the city manager who is the chief administrative and executive officer. The City Council is also responsible for the appointment of the city attorney, municipal judges, city secretary, and the city auditor.

AREA AND POPULATION

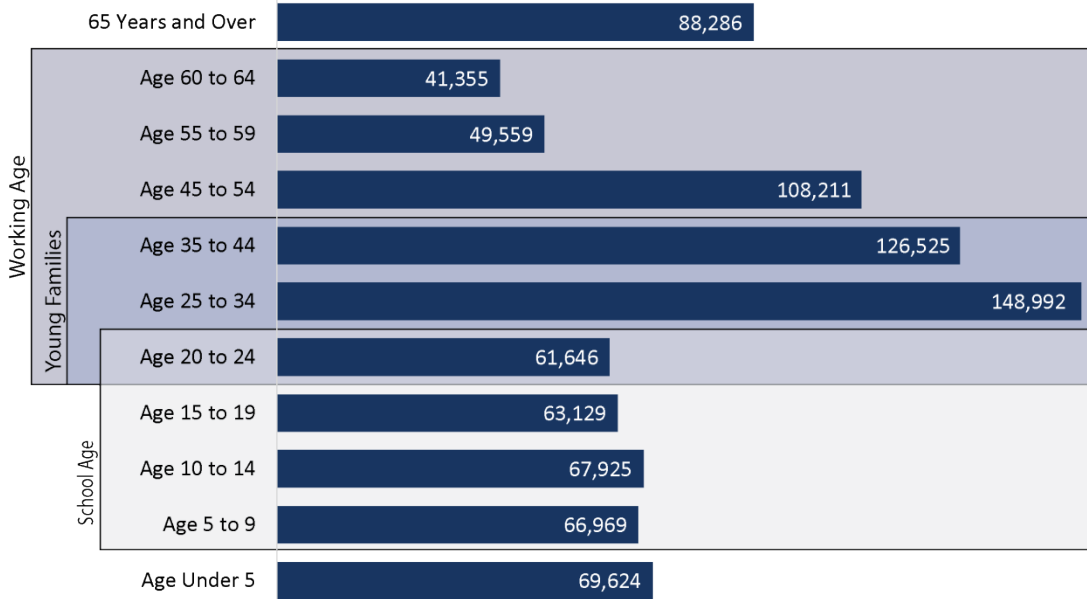
According to the U.S. Census Bureau, the 2010 Census population count for Fort Worth was 741,206 and the official Census count as of July 1, 2021 for Fort Worth is 935,508. From 2010 to 2021, Fort Worth's total population increased by 190,684 persons, equating to a 25% growth over that period. This represents an average annual growth rate of 1.9% per year. Due to this substantial growth, Fort Worth is now ranked as the 13th largest city in the country, up from 16th largest in 2010. The following chart shows Fort Worth's population growth overtime and projected population .



Source: US Census Bureau ACS 5-year 2016-2020; NCTCOG; and City of Fort Worth, Planning & Data Analytics Department, 2022.

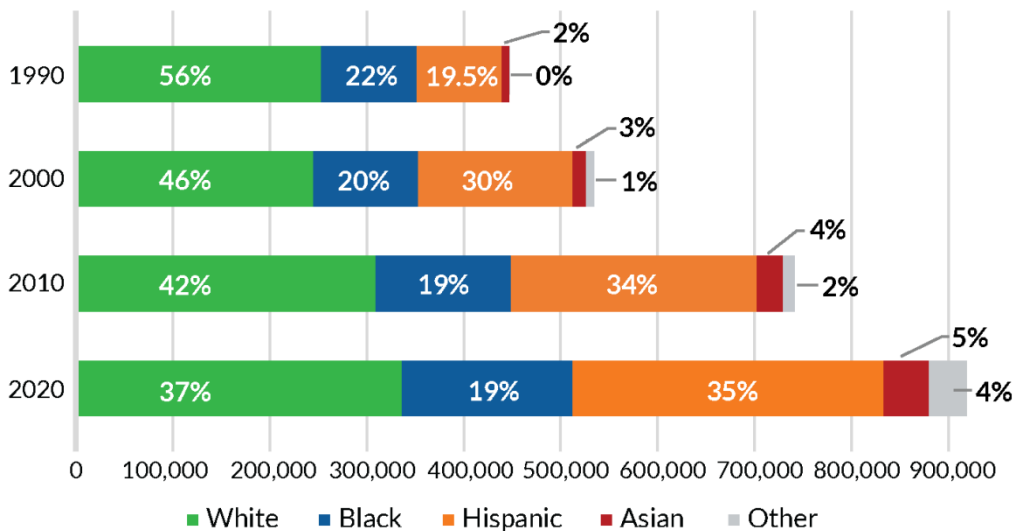
City Profile

According to the U.S. Census Bureau 2016-2020 American Community Survey (ACS) 5-Year Estimates, Fort Worth's population by age and gender are:



Source: US Census Bureau ACS 5-year 2016-2020.

According to the U.S. Census Bureau 2020 Census, the race and ethnicity in Fort Worth have become more diverse throughout its history:



Source: U.S. Census Bureau, 2020 Census.

TRANSPORTATION

The Dallas/Fort Worth International Airport (the "Airport" or "DFW") is the fourth busiest airport in the world in terms of logistical operations and ranks 15th in the world based on passengers. The Airport is the principal air carrier facility serving the Dallas/Fort Worth metropolitan area. First opened on January 13, 1974, the Airport is located halfway between the cities of Dallas and Fort Worth, Texas. Pre-COVID, DFW International flew over 664,000 global

City Profile

flights in one year and served more than 69 million passengers as of the end of 2018. DFW provides service to 192 active/announced domestic and 67 active/announced international destinations. Recently, DFW received a high honor as the 2019 airport of the year.

Also, the city owns three general aviation airports, each with all-weather capability. Meacham International Airport is centrally located 5 miles from downtown Fort Worth and is equipped with two runways, the longest of which is 7,502 feet long and can accommodate everything from a single engine Cessna 152 to a Boeing 747. Fort Worth Spinks Airport, a general aviation airport located along I-35 in the south portion of the city is equipped with a 6,000 ft. runway. Perot Field Fort Worth Alliance Airport, ranked one of the nation’s largest inland ports, is located on I-35 to the north, serves the needs of industrial, business, and general aviation users, and is equipped with two (2) 11,000 feet long parallel runways.

Three interstate highways (Interstate 20, Interstate 30, and Interstate 35), combined with five federal and four state highways provide all-weather routes within the Fort Worth area and the rest of the nation. Interstate 820, which encircles the city, allows quick access to all parts of the Fort Worth area. The Texas Highway Commission has completed a master highway construction plan for Tarrant County to provide for transportation needs through the foreseeable future.

Fort Worth is served by six major railroad systems, one of which, BNSF (Burlington Northern/Santa Fe Railroad), has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service on the Texas Eagle to Chicago, St. Louis, Little Rock, Dallas, San Antonio, and Los Angeles and on the Heartland Flyer to Oklahoma City. Fort Worth’s position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by Trinity Metro, including the TEXRail commuter rail line to DFW International Airport and the TRE line to downtown Dallas. Greyhound Lines, Inc. furnishes Fort Worth with transcontinental bus passenger service.

EDUCATION

15

Independent School Districts (ISDs) with Schools inside Fort Worth City Limits or ETJ (Planning Jurisdiction)

248

Public Schools in ISDs within Fort Worth Planning Jurisdiction

19

Public Charter Schools within Tarrant County

50

Private Schools within Fort Worth City Limits or ETJ

PUBLIC SCHOOLS IN FORT WORTH

District Name	Schools within Fort Worth Planning Jurisdiction*			Square Miles in For Worth Planning Jurisdiction**
	Elementary Schools	Middle Schools ¹	High Schools ²	
Aledo ISD	1	0	0	62.0
Alvarado ISD	1	0	0	8.3
Azle ISD	2	0	0	30.8
Burleson ISD	1	0	0	14.3
Castleberry ISD	1	0	0	2.5
Crowley ISD	13	2	1	48.5
Eagle Mt-Saginaw ISD (EMS ISD)	12	4	4	64.6
Everman ISD	3	2	0	14.6
Fort Worth ISD	82	25	22	185.0
Hurst-Euless-Bedford ISD (HEB ISD)	1	0	1	14.7
Keller ISD	17	8	4	24.2
Lake Worth ISD	2	1	0	5.9
Mansfield ISD	1	0	0	21.8
Northwest ISD	10	4	3	89.6
White Settlement ISD	2	1	1	18.2

*Only includes schools within Fort Worth city limits or ETJ. Does not include new schools being built or early learning centers, or pre-kindergarten centers.

**Area includes the square mileage in both Fort Worth city limits and ETJ.

¹ For comparison purposes, intermediate schools have been included in the middle school category.

² For comparison purposes, 9th grade only schools have been included in the high school category.

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Source: 2022 Comprehensive Plan Chapter 12 – Education.

Some of the colleges and universities located in Fort Worth are Southwestern Baptist Theological Seminary; Tarleton State University-Fort Worth Campus; Tarrant County College- Trinity River, South, Northeast, Southeast, and Northwest Campuses; Texas Christian University; Texas Wesleyan University; Texas A&M University School of Law; the University of Texas at Arlington; and the University of North Texas Health Science Center.

45,788

Fort Worth Residents Enrolled in Undergraduate Schools

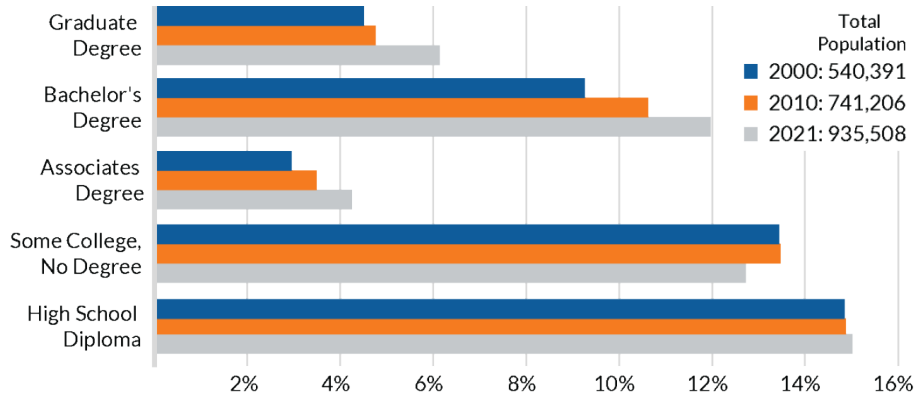
13,870

Fort Worth Residents Enrolled in Graduate or Professional Schools

Source: US Census Bureau ACS 5-year 2016-2020.

In Spring 2022, construction started on an A&M Research Center. The building will be located next to the pre-existing A&M Law building and will further assist in developing “Aggieland North”. This partnership between the City and A&M will continue to build the Convention Center District of Fort Worth.

Education Attainment



Source: US Census Bureau ACS 5-year 2016-2020.

Library

The Fort Worth Public Library system consists of a Central Library, 14 branch libraries, two satellite libraries, and the Fort Worth History Center. The Vivian J. Lincoln Branch Library is under construction and will open in 2023. A contract for architectural services will be awarded in the first quarter of FY2023 for the Far Northwest Library, a full-service library branch to open in 2025.

HEALTH SERVICES

With award-winning medical care and community-wide wellness programs, Fort Worth offers the full spectrum of health options and medical care. Each of the award-winning six major hospitals in Fort Worth functions as a lead institution for a network of health care facilities, providing the full range from acute care to neighborhood clinics and affiliated physicians. Fort Worth hospitals have received awards and recognition for their specialties, from the Level 1 Trauma Center and Comprehensive Level 1 Stroke Center at John Peter Smith Hospital; to the award-winning general services offered by Texas Health Harris Methodist Hospital, ranked number 5 in the Dallas-Fort Worth region

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overall by US News and World Report 2022-2023 Hospital Rankings; to the specialized care offered by Cook Children's, with top rankings for children's cancer treatment, cardiology, neurology, and orthopedics.

Fort Worth's Medical District houses the region's single largest concentration of medical jobs. Throughout Tarrant County, there are approximately 46 conveniently located hospitals with 6,245 beds, including one children's hospital licensed for 457 beds and four public hospitals.

*Source: Texas Department of State Health Services, Texas Hospital List, 2021.
(<https://txcip.org/tac/census/hospitals.php?FIPS=48439>)*

MILITARY

Fort Worth is the home of the Naval Air Station (NAS) Fort Worth, Joint Reserve Base, a navy reserve base since October 1994. Fort Worth has a proud history of supporting military facilities, missions, and families back to the establishment of the early fort that gave the city its name and Camp Bowie during World War I. Today, NASFW JRB operates approximately 40 separate commands with over 5,000 active duty military, Guardsmen, Reservists, and civilian employees. The Texas Comptroller estimates that the NAS contributes \$2.6 Billion to the Texas economy through over 15,164 direct and indirect jobs. Service, retail, and 44 construction businesses around the base continue to grow to serve the region. Within the base, the PX Mart continues to operate the Base Exchange store and the grocery store for the benefit of active duty military and retired military in the Metroplex.

The Naval Air Station Fort Worth, Joint Reserve Base has the capacity for additional units. Soon, multiple additional missions are expected to move to the base from other stations which will increase its economic influence. Housing units will be needed for the growth in direct and indirect employment. Multiple infrastructure projects, including recently improved access onto the base and the planned redevelopment of major roads, further the investment in the area. As a major cultural, social, and economic core in the region, the City of Fort Worth and surrounding cities continue to fully support the health of the base and the strength of its missions.

THE ECONOMY

Despite impacts of COVID-19, Fort Worth has fared well and continues to sustain a multi-year trend of broad-based growth across sectors. Much of this business growth has been fueled by Fort Worth's reputation of being one of the fastest growing cities in the U.S. and one of the top places in the nation to live, work, and play. With a growing workforce, the expansion of top educational facilities, low cost of doing business, high quality of life, and prime location and climate, the City is an attractive choice for companies looking to expand in or move their operations.

Major employers in Fort Worth include AMR/American Airlines, Lockheed Martin, JPS Health Network, Cook Children's Healthcare System, Tarrant County, NAS Fort Worth Joint Reserve Base, Fort Worth Independent School District, Texas Health Harris Methodist Fort Worth Hospital, Alcon Laboratories, City of Fort Worth, Bell Helicopter, Genco ATC, and BNSF.

Manufacturing and distribution remain an important part of the Fort Worth economy. The list of companies in distribution and manufacturing operations include Acme Brick, Alcon Labs, Allied Electronics, ATC Logistics & Electronics, Haggard Clothing, Federal Express, J.C. Penney's, Mother Parker's Tea and Coffee, Coca-Cola Enterprises, Ben E. Keith Co., Miller Coors LLC, Williamson-Dickie, Pratt Industries USA, Inc., NGC Renewables, LLC, Carolina Beverage Group, LLC, GE Manufacturing Solutions, and Danone North America.

The City's industry clusters remain diverse with trade, transportation, and utilities making up the largest percentage of the Fort Worth-Arlington Metropolitan Division (MD) industry composition at 38%. Since 2016,

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trade, transportation, and utilities companies have grown considerably adding over 25,800 jobs to the area. Healthcare, Manufacturing, Hospitality and Tourism, Transportation and Warehousing, and Oil and Gas make up the five established sectors that play a key role in the Fort Worth economy. As a group, these five established sectors account for more than a third of employment in Tarrant County with over 387,000 people employed. The City’s Economic Development Department recently updated their strategic plan with the assistance of TIP Strategies. The 2022 updated plan identified key emerging economic sectors including aerospace manufacturing and design, life sciences delivery and innovation, geotechnical engineering, international business, corporate and regional headquarters, professional services, financial services, and transportation innovation.

Key indicators show that growth and development in the Fort Worth-Arlington-Grapevine area is expected to occur at a pace significantly faster than the nationwide rate, with employment projecting to grow by roughly 128,000 net new positions, led by the service sector.

LABOR FORCE

The Fort Worth-Arlington MD boasts a strong labor force of 1.35 million that continues to grow. The Fort Worth-Arlington MD has experienced positive annual employment growth since summer 2010, up until the Covid-19 pandemic in early 2020. In the wake of the crisis, the city’s unemployment rate of 7.9% was slightly higher than the 6.8% state unemployment rate, but below the 8.4% national unemployment rate through August 2020. In 2022, the City’s unemployment rate decreased dramatically to 3.7%, which is lower than the state unemployment rate of 3.8%, but slightly higher than the national employment rate of 3.3% (not-adjusted).

The chart below shows annual labor force data for the City of Fort Worth, the Dallas-Fort Worth Metropolitan Statistical Area, and Tarrant County, with 2021 representing statistics as of September 30th, 2021.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City of Fort Worth												
Labor Force	357,927	369,718	377,123	384,170	390,430	393,352	404,789	414,163	427,892	439,544	436,496	455,244
Unemployed	28,441	27,628	24,301	22,982	19,258	16,303	16,984	15,865	15,562	14,941	34,063	22,008
Unemployed Rate	7.9%	7.5%	6.4%	6.0%	4.9%	4.1%	4.2%	3.8%	3.6%	3.4%	7.9%	4.8%
Dallas - Fort Worth - Arlington MSA												
Labor Force	3,300,761	3,374,414	3,420,186	3,474,226	3,535,331	3,579,454	3,694,960	3,795,291	3,900,458	3,971,633	3,953,549	4,107,884
Unemployed	266,593	255,271	225,014	212,012	177,598	145,292	143,064	138,248	136,486	129,621	285,437	180,344
Unemployed Rate	8.1%	7.6%	6.6%	6.1%	5.0%	4.1%	3.9%	3.6%	3.5%	3.3%	7.3%	4.4%
Tarrant County												
Labor Force	924,951	950,514	966,259	981,537	991,015	990,682	1,009,291	1,033,317	1,062,733	1,082,571	1,072,941	1,110,275
Unemployed	75,375	71,788	62,944	59,367	49,829	41,169	40,130	37,978	37,114	35,655	80,815	50,373
Unemployed Rate	8.1%	7.6%	6.5%	6.5%	5.0%	4.2%	4.0%	3.7%	3.5%	3.3%	7.6%	4.5%

Source: Texas Workforce Commission, Labor Market Information. <https://texaslmi.com/LMIbyCategory/LAUS>

TOURISM

Tourism is big business in our local economy. More than 9.4 million people visit the city each year for business and fun, generating a \$2.6 billion economic impact, according to an audit commissioned by Visit Fort Worth. This activity supported 28,000 jobs in the local hospitality industry. Tax revenue generated by visitor spending contributes to city projects, offsetting homeowners’ property taxes an average \$600 a year. About 70 percent of visitors come from other cities in Texas and about half of all visitors spend at least one night.

Fort Worth is gaining national attention as a tourism destination, most recently named a top 11 places to visit in January 2023 by *Travel + Leisure* magazine. Visitors are flocking to new developments in entertainment and hospitality, including national sports, western lifestyle, music and more. The new Hotel Drover in the National Stockyards Historic District has won national design awards and was named top hotel in Dallas-Fort Worth by

City Profile

Travel + Leisure magazine. The Fort Worth Herd's twice-daily cattle drive is a bucket-list item for anyone visiting Texas. The new 14,000-seat Dickies Arena is home to concerts, sports events and equestrian competition, including the three-week Fort Worth Stock Show & Rodeo mid-January through early February.

Fort Worth offers one of the best hospitality packages in the country for meetings and conferences with the downtown Fort Worth Convention Center surrounded by hotels, restaurants, shopping, galleries and nightlife, including Sundance Square. Convention attendance and bookings for future events have rebounded strongly since the pandemic. In Fiscal Year 2022, Visit Fort Worth booked 277 events for future years, exceeding 2019 sales.

Sports tourism is growing dramatically because of Dickies Arena and the hospitality industry efforts led by the Fort Worth Sports Commission, a division of Visit Fort Worth. In Fiscal Year 2022, the Sports Commission hosted 67 events generating more than \$105 million in economic impact – double the impact from sports five years ago. Events included the PBR World Finals, NCAA Women's Gymnastics Championships, and first and second rounds of the NCAA Men's Basketball Tournament.

Downtown Fort Worth, Inc. (DFWI) is a nonprofit organization dedicated to the promotion and redevelopment of downtown Fort Worth. Coordinated efforts by DFWI have resulted in new public art, significant park enhancements, special events, hospitality, housing, and other tourism serving improvements throughout downtown Fort Worth. The city partnered with DFWI in 1986 to establish the State's first Public Improvement District and built on that success in 1995 with the creation of the Downtown Tax Increment Financing District to provide public infrastructure to support private investment within downtown.

In addition to Downtown, Fort Worth's city's neighborhoods and districts offer unique local flavors and experiences. The Cultural District includes five world-class museums, including the renowned Kimbell Art Museum and the Modern Art Museum of Fort Worth, as well as the National Cowgirl Museum & Hall of Fame. The nearby Botanic Garden and nationally ranked Fort Worth Zoo offer outdoor family attractions. The Near Southside's collection of independent restaurants and boutique shopping bring "Funktown" to life.

The Will Rogers Memorial Center, located two miles west of downtown in the Cultural District, draws 2.4 million visitors per year from all 50 U.S. states, Canada, Mexico, and many other countries, and plays host to some of the top international equestrian competitions, which generate over \$75 million in annual economic impact. This 135-acre event facility was recently named the "Facility of the Year" by the League of Agricultural & Equine Centers and one of the "8 Best Equestrian Facilities in America" by the Sports Planning Guide.

CITY DEVELOPMENTS

After reaching a total value of deals in Fort Worth of \$569 million in 2021, Fort Worth continues to grow in all aspects of development, spurred by population and employment growth as part of the Dallas-Fort Worth Metropolitan Area. Notably, large clusters of commercial development focused on manufacturing, distribution, and warehousing are being developed near state and interstate highways. In 2022, the corporate offices of RSI North America and manufacturing operations of MP Materials were announced in the first quarter. RSI North America is a company that manufactures modular truck bed canopies. In addition to advanced manufacturing, functions within the proposed City of Fort Worth facility will include housing the North American headquarters operations, as well as product design and prototyping. Following a multi-state site selection process, an existing facility located at 1501 Joel East Road was identified for the 391,000 square foot manufacturing location. The company will be required to expend a minimum of \$2.5 million in total construction costs and will locate taxable

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business personal property having a minimum taxable appraised value of \$52.5 million. RSI North America will provide a minimum of 250 full-time jobs with an average annual salary of \$65,800.

MP Materials is a Las Vegas based company that manufactures rare earth materials. Founded in 2017, MP Materials will develop a greenfield metal, alloy and neodymium-iron-boron (NdFeB) magnet manufacturing facility, which will also serve as the business and engineering headquarters for its growing magnetics division, MP Magnetics. Following a multi-state site selection process, an existing facility located at 13840 Independence Parkway was identified for the 200,000 square foot manufacturing location. The company will be required to expend a minimum of \$40 million in total construction costs and will locate taxable business personal property, having a minimum taxable appraised value of \$60 million. MP Materials will provide up to 90 jobs over the first three years, with an average annual salary of \$80,390.

Medical innovation is also on the rise as the Medical Innovation District, south of Downtown, grows with the expansion of Cook Children's Medical Center. Further growth in this district is anticipated with the announcement of the TEX Rail expansion to the proposed Medical District station, which will spur further investment. Plans are currently underway and expect to be completed by 2026.

Downtown Fort Worth continues to see its share of development, including the approved expansion of the Omni hotel. The newly expanded Omni Hotel, located in south Downtown, will add at least 400 rooms (creating a strategically important 1,000 rooms under one property), and will engage Lancaster Avenue by incorporating an active restaurant use. The project adds to the building momentum along the southern portion of downtown along Lancaster Avenue and near the Fort Worth Convention Center. Construction is expected to be completed by fall 2026.

The Central City Flood Control Project and Panther Island continue to develop. In 2021, three bridges were constructed to greatly increase connectivity between Panther Island and the rest of the city. Most recently, an extension of TIF 9 (Trinity River Vision) was approved to facilitate long-term financing for the Central City Flood Control project.

South of downtown, the Near Southside continues to attract a wide variety of development projects and new businesses of all types and sizes. Among the district's recent multifamily developments, Broadway Chapter on Hemphill stands out as the first to locate along the Hemphill corridor, benefitting from the new Hemphill connector to Downtown and other public and private investments nearby. Broadway Chapter also features the Near Southside's largest public art mural, painted on the parking garage facade and representative of the district's recent recognition by Texas Commission on the Arts as a state-designated cultural district. The Near Southside's other major identity, as home to the city's world class Medical Innovation District, continues to attract major investments. 2022 saw the completion of the Justin Tower at THR Harris Methodist, major expansions at Cook Children's Medical Center, and the commencement of construction of TCU's Burnett School of Medicine, centrally located at Rosedale and Henderson in close proximity to the med school's educational partners.

Additionally, the Economic Development Department has been focused on community revitalization this past year. Projects like the Berry/Stalcup redevelopment and Evans and Rosedale have been shaping up. For Berry/Stalcup, the City continues to work with Legacy Construction Solutions and Innovan Neighborhoods on a revised site plan for the property. Staff anticipates bringing an updated site plan and financials for consideration to the Local Development Corporation in Q1 of 2023. For Evans and Rosedale, in October of 2021, the City Council approved an allocation of up to \$4.2 million from the American Rescue Plan Act Funds, a 15-year Chapter 380 Economic Development Program Agreement for up to \$9 million, and an additional \$7 million committed by TIF 4 (Near Southside) for the Evans and Rosedale Redevelopment and Affordable Housing Project. Hoque Global

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Properties is proposing a two-phased redevelopment that will result in a total of at least \$70 million worth of investment: approximately 292 multifamily units, 20 townhomes, and 28 live-work units, with at least 20% of the total number of units being affordable, a cultural square, parks, and other public spaces. In April 2022, the City entered into multiple definitive agreements with Hoque Global Development for the project. Currently, the developers are in the pre-development stage with Development Services and seek to close on the properties by December 14, 2022. The developer expects to break ground on Phase I by April of 2023.

The City's Fort Worth Local Development Corporation (FWLDC) launched the Fort Worth Main Street Pilot Program to build the capacity for place-based community organizations to revitalize historic, commercial corridors as economic and community vitality hubs. The program is targeted at historic business corridors in the City's Neighborhood Empowerment Zones, Urban Villages, and Revitalization Target Areas. In August 2022, the City announced the two awardees of the pilot program: Fort Worth Hispanic Chamber of Commerce for a Northside District and the Southeast Fort Worth, Inc. for a Polytechnic District. Each entity and associated community will receive \$50,000 worth of revitalization training and develop a transformation strategy and work plan with Main Street America's UrbanMain and receive \$270,000 worth of grants for both operational support and new program and project implementation. With success, the City hopes to roll out this framework across the City to other historic commercial districts and potentially become the first city in Texas and only one in five in the nation with a Main Street City-Coordinating Program.

On October 2021, the City Council approved an allocation of up to \$3 million from the American Rescue Plan Act Funds to enter into a contract with CDFI Friendly America, LLC to bring financing from one or more community development financial institutions ("CDFIs") to the City. The contract would engage the consultant to provide consulting services in assessing the potential roles of CDFI financing in the community, organizing potential CDFI Friendly strategies, developing an actionable CDFI Friendly business plan, and providing the City with consultative capacity-building support for the implementation of that business plan in collaboration with the Economic Development Department and the Department of Diversity and Inclusion. Since its kickoff on January 26, 2022, CDFI Friendly Fort Worth has closed on 99 loans for \$6.25 million.

In addition to the growth in development and revitalization projects, the City launched a messaging campaign and economic development framework to prioritize equity, vitality, and quality of place along Fort Worth's neighborhood business corridors, as many of them serve as the heart of the community. This framework and messaging campaign continues to be built out to provide a website and materials to inform the community, businesses, developers, and partners of the City's investment priorities—to grow and attract more investment and opportunity to reach the full potential of each area. As a part of this effort, the City's Revitalization Target Areas were adopted to communicate its priority areas for investment, partnership, and staff focus.

Entrepreneurship and innovation have become focal points for the department in recent years as well. On September 15, 2022, TechStars officially launched the first cohort of the Accelerator. The program's partners chose ten high-growth, early-stage startups to support and fund over the next three years. The companies were chosen from a pool of hundreds of applicants worldwide. For the next several months, owners, innovators, and representatives of these startups will call Fort Worth home, as team members from HSC, Techstars, and Goff Capital shepherd their ideas from concept to game-changing tech. The accelerator is focused on supporting companies building new technologies, treatments, and therapies in the physical health space in areas such as rehabilitation, physical therapy, performance, and exercise. The selected startups will participate in an intensive, 13-week program, and receive hands-on mentorship, curated entrepreneurial content and programming, up to \$120,000 in funding, and access to a vast network of mentors, investors, alumni, and influential corporate executives. These efforts will culminate on December 8, 2022 during Demo Day, when leaders of the startups will present their work.

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A commitment to improvement continues in education projects to serve the City’s growing population. Just recently, a \$1.2 billion school bond package was approved to help fund several updates to area schools in the Fort Worth Independent School District (FWISD). Additionally, in late September 2022, the FWISD School Board finalized a contract for the district’s new superintendent, Angelica Ramsey.

In addition to public schools, two new charter schools recently opened in Fort Worth. IDEA Southeast opened on Seminary Drive and IDEA Rise opened on Cherry Lane. These charter schools will focus on college preparation.

Area institutions of higher education have likewise shown their commitment to growth by recently announcing plans for expansion, including TCU’s expansion of its medical school and A&M’s expansion of its nationally-ranked law school.

MISCELLANEOUS

Water, sewer, and solid waste services are furnished by the City of Fort Worth and natural gas service is provided by Atmos Energy. Electricity, telephone, and other service utilities are provided by various providers.

BUILDING PERMITS

Number of Issued Building Permits by Type					
Fiscal Year Ended 9/30	New Residential	New Commercial	Additions	Remodels	TOTAL PERMITS
FY2010	3,924	689	864	4,757	10,234
FY2011	3,526	731	982	4,913	10,152
FY2012	3,950	815	832	4,881	10,478
FY2013	4,536	829	675	4,501	10,541
FY2014	4,827	1,027	642	4,320	10,816
FY2015	5,173	876	608	4,555	11,212
FY2016	4,887	1,060	582	5,693	12,222
FY2017	6,128	1,055	572	5,561	13,316
FY2018	6,958	850	723	5,318	13,849
FY2019	7,123	1,024	741	5,142	14,030
FY2020	8,055	1,462	674	5,153	15,344
FY2021	9,144	1,441	777	6,444	17,806
FY2022	9,556	2,007	763	7,741	20,067

Source: Development Services, FY2022.

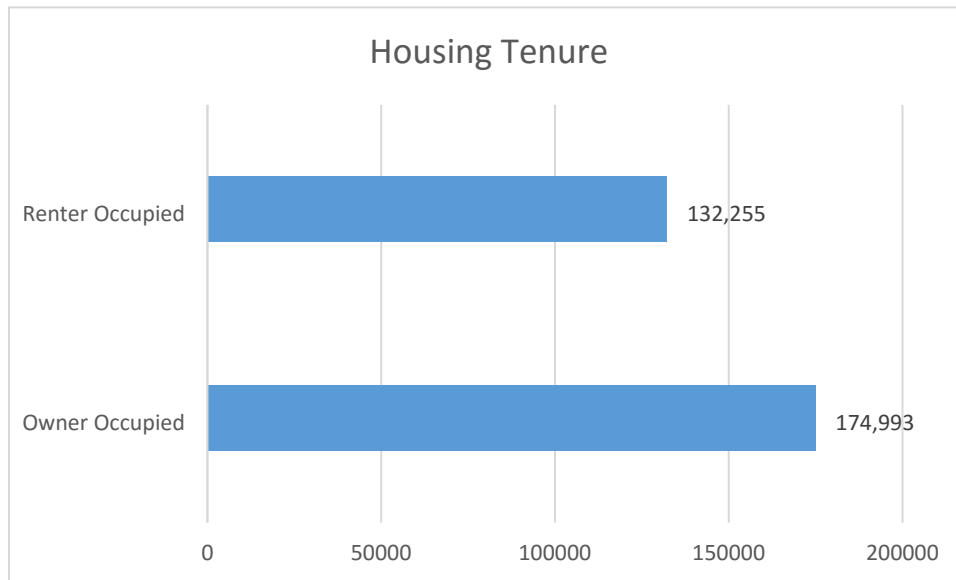
City Profile

Dollar Value of Building Permits Issued					
Fiscal Year Ended 9/30	New Residential	New Commercial	Additions	Remodels	TOTAL PERMIT FEES
FY2010	\$445,751,258	\$733,652,703	\$95,650,549	\$401,166,161	\$1,676,220,671
FY2011	\$412,469,336	\$570,077,442	\$63,426,064	\$241,787,268	\$1,287,760,110
FY2012	\$434,664,447	\$564,820,206	\$66,542,231	\$339,569,281	\$1,405,596,165
FY2013	\$558,482,491	\$1,212,563,714	\$57,296,267	\$405,490,799	\$2,233,833,271
FY2014	\$585,365,175	\$1,108,297,503	\$68,210,165	\$352,837,474	\$2,114,710,317
FY2015	\$632,235,957	\$964,839,981	\$80,564,927	\$433,314,042	\$2,110,954,907
FY2016	\$597,966,826	\$1,474,246,672	\$133,854,138	\$547,353,035	\$2,753,420,671
FY2017	\$852,158,791	\$2,368,084,006	\$242,453,572	\$469,649,258	\$3,932,345,627
FY2018	\$953,665,637	\$1,772,340,441	\$104,295,483	\$558,978,269	\$3,389,279,830
FY2019	\$1,032,251,596	\$1,844,879,514	\$143,368,619	\$474,510,505	\$3,495,010,234
FY2020	\$1,172,762,507	\$2,704,381,819	\$268,302,771	\$792,342,861	\$4,937,789,958
FY2021	\$1,413,710,901	\$2,061,532,533	\$200,233,225	\$658,170,066	\$4,333,646,725
FY2022	\$1,427,133,303	\$2,541,627,208	\$219,932,069	\$788,145,997	\$4,976,838,577

Source: Development Services, FY2022.

HOUSING TENURE

According to Housing Occupancy data from the U.S. Census Bureau, the number of total housing units in Fort Worth is estimated at 337,072 of which 91.4 percent are occupied and the remaining 8.6 percent vacant. In terms of housing tenure, the survey estimated that out of the 313,748 occupied housing units, 56.0 percent were owner-occupied and 44.0 percent were renter-occupied.



Source: US Census Bureau ACS 5-year 2016-2020.

EXTRATERRITORIAL JURISDICTION AND ANNEXATION POLICY

Under the provisions of State law, incorporated cities in Texas have the power to exercise certain controls in unincorporated areas adjacent to their city limits. For a city the size of Fort Worth, these adjacent areas extend a

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distance of five (5) miles from its city limits. This adjacent unincorporated area within five miles is known as the extraterritorial jurisdictional area (“ETJ”). The ETJ encompasses approximately 275 square miles.

PERSONAL INCOME AND BUYING POWER

Median Household Income	
Fort Worth	\$64,567
Tarrant County	\$70,306

Source: US Census Bureau ACS 5-year 2016-2020.

HOUSEHOLD INCOME

	Fort Worth	Tarrant County
\$34,999 or less	17%	22%
\$35,000 - \$49,999	21%	31%
\$50,000 - \$74,999	19%	28%
\$75,000 or more	43%	19%

Source: US Census Bureau ACS 5-year 2016-2020.

MUNICIPAL AIRPORT SYSTEM

Fort Worth has a long-standing commitment to aviation. From the landing of the first airplane in Fort Worth in 1915 to today, Fort Worth has understood and served the needs of the aviation industry. The city is home to Lockheed, American Airlines, Bell Helicopter Textron, Naval Air Station Joint Reserve Base Fort Worth, and hundreds of other aviation-related businesses. Dallas/Fort Worth International Airport, owned jointly by the two cities and operated by the Dallas/Fort Worth International Airport Board, stands as a symbol of excellence to which the city is committed.

An integral part of this dedication is exhibited by the City of Fort Worth's Aviation Department which consists of three municipal airports. These airports and their characteristics are as follows:

Fort Worth Meacham International Airport

In operation since 1925, Meacham was Fort Worth's first general aviation airport. Situated on 900 acres and located 5 miles to the north of downtown Fort Worth, the airport has become North Texas's premier corporate facility. With two runways, the longest being 7,502 feet in length, it can accommodate Group I aircraft (Cessna 152) to Group IV aircraft (Boeing 747). Airport amenities include US Customs office, major aircraft maintenance and storage, flight training, 24/7 air traffic control tower, dedicated fire station, 24 hour aviation services and two award-winning fixed based operators. With over 339 based aircraft, the airport manages and holds 152 leases for facilities. Meacham ranks 7th in total flight operations in the state, behind only commercial air service airports such as DFW, Houston Intercontinental and Austin Bergstrom. Meacham's strategic location combined with its considerable amenities is a key factor to the City of Fort Worth's economic vitality.

Fort Worth Spinks Airport

Established in 1988, Spinks is situated on 822 acres and is located 13 miles south of downtown Fort Worth. Spinks has a 6,000 foot long paved runway and a 3,600 foot long turf runway, an air traffic control tower, aircraft paint and

City Profile

maintenance services, flight training, and a fixed based operator. Spinks has 220 based aircraft and 135 facility leases. Fiscal Year 2022 saw the completion of 12 box hangers to help alleviate aircraft storage demand in Fort Worth. The airport has seen a 22% increase in flight operation in the last 5 years. Bypassing DFW Class B airspace and easy access to I-35W in the I-35 south industrial corridor, Spinks airport is well-positioned to serve south Fort Worth and surrounding communities.

Perot Field Fort Worth Airport

Opening in 1989, Alliance airport is the world's first industrial airport and is the centerpiece of a 27,000 acre master-planned development known as Alliance Texas. Built to primarily accommodate large industrial and cargo operators it also serves the general aviation community. Owned by the City of Fort Worth and operated under a management agreement by Alliance Air Services; a subsidiary of Hillwood Development Company, LLC., Alliance boasts two (2) 11,000 foot long runways and sits on 1,200 acres of land. Amenities include a US Customs office, a fixed base operator, air traffic control tower, and maintenance and repair facilities. The airport is one of the nation's largest inland ports, facilitating the transport of 2.4 billion pounds of air cargo in calendar year 2021, ranking it 20th in the country in total landed cargo weight, due in large part as a result of two significant sorting and package delivery service providers, Federal Express and Amazon. Strategically located between I-35W and BNSF railway, Alliance is poised for growth in the upcoming years.

EMPLOYEE RELATIONS

Under the laws of the State of Texas, municipal employees cannot strike, be forced to join a union, pay dues for union membership, or collectively bargain for wages, hours, or working conditions; however, they may form associations for the presentation of grievances. State law, however, provides for local referenda on collective bargaining for police and firefighters. Under prior elections, police officers have the right to meet and confer and firefighters have the right to collectively bargain with the city, each group through their own recognized associations under the State's laws. Overall, employee relations are considered by the city to be good.



Glossary and Acronyms



Glossary and Acronyms

Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided as a reference.

Account: A seven-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues, and expenditures/expenses. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis of Accounting: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.

Activity: Activities are the major tasks performed to create outputs. One or more activities could be deemed critical for achieving *Council goals*.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

Agency Fund: A fund is normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Annual Financial Report (AFR): Previously known as the Comprehensive Annual Financial Report until FY2021, this document is a thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The AFR is presented in three sections: 1. introductory section – includes a transmittal letter with a financial overview, discussion of the overall economy, and organization charts of the entity. 2. Financial Section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. The statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

Appraisal Cap: Limitation on value increases of residential homesteads from year to year.

Appraised Value: Either the market value or value is determined by using another method of valuation according to the Property Tax Code Chapter 23.

Appropriation: A legal authorization made by the City Council that permits the city to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

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

Glossary and Acronyms

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Assessor: A person either elected or appointed by the governing body that calculates taxes and prepares the tax bills.

Audit: A comprehensive examination of how an organization's resources were utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Authorized Position (A.P.): A position included in the budget document, authorized by the City Council as part of the total authorized strength of a department. Positions are specifically approved by designated classification titles and corresponding salary levels, based on an analysis by the Human Resources Department of the tasks to be performed.

Balanced Budget: A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, the basis of accounting relates to the timing of the measurements made, regardless of the nature of the measurement, through either the cash method or the accrual method.

Benchmark: A standard or point of reference against which processes, results, or data may be compared or assessed. Benchmarks may be internal or external.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period (i.e., a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

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

Budget Document: The instrument used by the city staff to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the Budget Document that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the city manager. The Budget Message is also referred to as the City Manager's Message or Budget Transmittal Letter.

Glossary and Acronyms

Budgetary Control: The control or management of a governmental unit or enterprise with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is comprised of budgeted funds.

Business Plan: A department-level plan; in this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.

Business Unit Department: A numerical code that details financial responsibility for revenues and expenditures. The center specifically shows the department-division-section for operating funds, department-fund-project for bond funds, and department-project for grants and other capital project funds.

Capital Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, infrastructure, improvements other than buildings, and land. In the private sector, these assets are referred to most often as "property," "plant," and "equipment."

Capital Expenditures: Expenditures resulting in the acquisition of, or addition to, the government's general capital assets.

Capital Improvement Program (CIP): A program that describes the capital projects and associated funding sources the city intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a section of the budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large scale remodeling.

Capital Projects Fund: A governmental fund established to account for resources used for the acquisition of large capital improvements and non-reoccurring expense other than those acquisitions accounted for in proprietary or trust funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

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

Glossary and Acronyms

Categories: A basis for distinguishing types of expenditures; the three major categories used by the City of Fort Worth are: salary & benefits, general operating & maintenance, capital, debt service, and transfer out & other. Below provides more detail on these three with the addition of capital and debt service:

- **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
- **General Operating & Maintenance** includes items such as the following:
 - **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet maintenance services and per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
 - **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
 - **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.
 - **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Capital** is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
 - Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

Certificate of Obligation: Debt that local government may use to fund public works without voter approval unless 5 percent of qualified voters within the jurisdiction petition for an election on the spending in question. The debt is supported by property taxes or other local revenues and is often issued to take advantage of lower interest rates.

Collector: A person who collects and accounts for the property taxes for the taxing unit.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed when a requisition is issued through the Purchasing Division of the city.

Glossary and Acronyms

Community Indicator: Use of citizen survey response data to evaluate city progress toward *Council goals*. Community indicators can be used as *key performance indicators* for strategic level *objectives*, but they must be used in coordination with internal measures.

Contribution to Fund Balance: Refers to the allocation of money from revenues received during the fiscal year in a Governmental Fund that the city receives, does not expend, and carries forward for future use.

Contribution to Net Position: Refers to the allocation of money from revenues received during the fiscal year in a Proprietary or Fiduciary Fund that the city receives, does not expend and carries forward for future use.

Core Objective: The broad, continuous goals of the city as identified in the management plan. Core objectives are established to assist departments in aligning their activities with Council goals.

Council Goals: Goals set by City Council, based on citizen input, that all management plan core objectives, department objectives, programs, and initiatives strive to attain.

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

Debt: An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

Debt Rate: For all taxing units, the debt rate portion of the voter-approval tax rate is the current year's debt payments divided by the current year's property values. The debt rate may rise as high as necessary to cover debt expenses.

Debt Service: The cash that is required for a particular period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

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

Delegated Authority: The City Council authorizes and delegates to the City Manager, or his designee, the authority to transfer appropriations within and among departments and funds, in a cumulative amount not to exceed the total amount appropriated for each purpose. This authority is used for items such as separation pay, contractual services, elections, and training initiatives.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the city that indicates overall management responsibility for an operation or group of related operations within a functional area.

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

Glossary and Acronyms

Disbursement: Payment for goods and services in cash or by check.

Effective Rate: The rate that would generate the same amount of levy as last year's rated based on the current year's values. This terminology is now known as the No-New-Revenue Tax Rate.

Effectiveness: A measure of how adequately the intended purpose is accomplished and the intended or expected results are produced.

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds within the City of Fort Worth are established for services such as water and sewer, parking facilities, airports, and solid waste management.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditure.

Exemption: Excluding all or part of property value from taxation.

Expenditure (Governmental Funds): Decreases in the use of net financial resources other than through inter-fund transfer. Expenditures include current operating expenses requiring the present or future use of net current assets; debt service and capital outlays; and intergovernmental grants, entitlements, and shared revenues.

Expenses (Proprietary Funds): Outflow or other depletion of assets or incurrence of liabilities during a specific period which results from the delivery or production of goods, rendering of services, or carrying out of other activities that constitute the entity's ongoing major central operations.

External Indicator: External entity data that is used to evaluate city progress toward *Council goals*. External indicators can be used as *key performance indicators* for strategic level *objectives*, but they must be used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

Fiduciary Funds: Fiduciary funds are used to account for assets that the city holds in trust for the benefit of other specified entities or individuals and that are unavailable for the city's purposes.

Financial Resources: Cash and other assets that, in the normal course of operations, will become cash.

Fines and Forfeitures: Refers to payments as a result of or in connection with an alleged violation of the law and include deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Fort Worth's fiscal year is October 1 through September 30.

Glossary and Acronyms

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Forecast: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance. The forecast process takes place for months five and eight of the fiscal year for most funds.

Full-Time Equivalent (FTE): Hours worked by one employee on a full-time basis. An FTE is considered to be 2,080 hours on an annual basis which is calculated by eight hours per day in a five day work week.

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Accounting: An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes following laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds, and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds, and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. The fund types are general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private-purpose trust, pension trust, investment trust, and agency.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. These principles govern the form and content of the financial statements of an entity and encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. Including not only broad guidelines of general application but detailed practices and procedures, these principles provide a standard by which to measure financial presentations. The primary authoritative body for the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

General Debt Obligation: Refers to revenues generated from the sale of public securities.

Glossary and Acronyms

General Debt Service Funds: Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fund: The largest fund within the city that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, libraries, public works, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the debt service portion of the city's property tax, and these bonds are backed by the full faith and credit of the issuing government. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects.

Goal: The result or achievement towards which an effort is directed and intended to accomplish.

Governmental Funds: Governmental Funds are used to account for activities traditionally associated with the government and that is primarily funded from tax revenues. Examples of such activities include public safety services, acquisition or construction of infrastructure and other capital assets, and the servicing of general long-term debt.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

Initiative: A department action or project with a timeline and measurable *outcomes* that pursues a department *objective*. Initiatives are measured by *milestones* which are generally *qualitative*.

Interest and Sinking Fund Tax: Assets and their earnings earmarked for the retirement of bonds or other long-term liabilities. A fund arising from particular taxes, imposts, or duties, which is appropriated toward the payment of interest and principal on a public loan.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. Examples of these are funds from Tarrant County, the State of Texas, and recovery or reimbursement of indirect costs from federal and state agencies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions, and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Glossary and Acronyms

Key Performance Indicator (KPI): A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

Levy: To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

Licenses and Permits: Payments received in connection with the city's regulatory activities and its review and issuance of permission to undertake an activity or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Maintenance and Operations (M&O): Taxes that are generated by the taxing unit for general expenses.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Plan: A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

Milestone: A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

Mission: A statement describing an organization's fundamental purpose.

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Glossary and Acronyms

Municipal Bonds: Debt securities issued by a state, municipality, or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and most state and local taxes, especially if you live in the state in which the bond is issued.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Position: Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

No-New-Revenue Rax Rate: Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.

Operating Budget: The portion of the budget concerning daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund that records activity on a single fiscal year basis.

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges, for service, and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Statement: The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

Operating Transfers: Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

Other Local Taxes: Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific tax, hotel occupancy taxes, and communication provider taxes.

Other Revenue: Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

Outcome: The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

Glossary and Acronyms

Pay-As-You-Go (PAYG) Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance Budget: A budget that focuses on activities rather than line items. Workload and unit cost data are collected to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measure (PM): A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over an interval of time. There are four basic categories of performance measures.

- **Inputs:** The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.
- **Outputs:** The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
- **Efficiency measures:** A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- **Effectiveness measures:** A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Projected Beginning Fund Balance: Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Beginning Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to be collected and on hand at the beginning of the fiscal period.

Projected Ending Fund Balance: Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Projected Ending Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to have been collected and be on hand at the end of the fiscal period.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proposed Rate: The rate that is under formal consideration by the governing body for the current year.

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Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

Qualitative Data: Non-numeric information collected through interviews, focus groups, observation, and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

Quantitative Data: Information that is counted, or compared on a scale.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Regular Employees: This is referred to full-time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY"

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

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

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

Risk Management: This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

Glossary and Acronyms

Rollback Rate: This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit. This terminology is now known as the Voter-Approval Tax Rate

Salary Savings: The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

Sales Tax: Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second-largest revenue source for the General Fund.

Scorecard: A tabular display of department performance measures and initiatives that highlights the current status and overall progress.

Service Charges: Payments received as a result of administrative services such as inspections associated with the issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

Single Audit Report (SAR): An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes the Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of the purposes and contents of the report, letter of transmittal, and overview. 2. Auditor's report on internal control over financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Supplemental Appropriation: A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or interfund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Target: A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or benchmark data.

Tax Levy: The total property taxes imposed in a year.

Tax Rate: The number when multiplied by taxable value gives the amount of tax.

Taxable Value: The appraised value is shown on the appraisal roll minus any applicable exemptions.

Glossary and Acronyms

Taxing Unit: A local government that levies a property tax.

Total Exemption: An exemption that exempts all of a property's value-form taxation.

Total Taxable Value: The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

Transfers: Amounts transferred from one fund to another.

Trust Funds: A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

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

Use of Fund Balance: Refers to an allocation of money in a Governmental Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Use of Money and Property: Refers to money generated from the sale, loan, or rental of the city's tangible and intangible assets and includes interest earned on invested cash, short- and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

Use of Net Position: Refers to the allocation of money in a Proprietary or Fiduciary Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Vision: A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

Voter-Approval Tax Rate: A calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

Glossary and Acronyms

Acronyms

ACEC	American Council of Engineering Companies
AFR	Annual Financial Report
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area
FAA	Federal Aviation Administration

Glossary and Acronyms

FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures and Equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-Time Equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer Assistance Program
HED	Housing and Economic Development Department
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HOT	Hotel and Motel Occupancy Tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and Sinking
ICMA	International City/County Management Association
ITS	Information Technology Solutions
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance
OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works

Glossary and Acronyms

PAYG	Pay as You Go Capital
PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	Securities and Exchange Commission
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise



Tax Calculation



2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Worth

817/392-1234

Taxing Unit Name

Phone (area code and number)

200 Texas Street

fortworthtexas.gov

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 85,165,257,672
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 6,626,950,653
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 78,538,307,019
4.	2021 total adopted tax rate.	\$ 0.732500 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 9,260,584,297
	B. 2021 values resulting from final court decisions:	- \$ 8,170,279,535
	C. 2021 value loss. Subtract B from A. ³	\$ 1,090,304,762
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 1,553,692,425
	B. 2021 disputed value:	- \$ 186,443,091
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 1,367,249,334
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,457,554,096

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 80,995,861,115
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 270,993
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 7,168,388 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 541,094,590 C. Value loss. Add A and B. ⁶	\$ 548,262,978
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 3,552,389 B. 2022 productivity or special appraised value: - \$ 1,762 C. Value loss. Subtract B from A. ⁷	\$ 3,550,627
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 552,084,598
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 4,211,848,001
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 76,231,928,516
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 558,398,876
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 10,640,545
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 569,039,421
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 95,128,870,337 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 4,664,533,689 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 90,464,336,648

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>3,196,253,096</u>
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>1,576,477,363</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>4,772,730,459</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>7,146,385,775</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>88,090,681,332</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>12,956,514</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>2,748,614,415</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>2,761,570,929</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>85,329,110,403</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.666876</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.585000</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>80,995,861,115</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 473,825,787
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 8,472,209</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 21,325,192</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -12,852,983</p> <p>E. Add Line 30 to 31D.</p>	\$ 460,972,804
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 85,329,110,403
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.540229 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.540229 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.540229 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.559137 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>144,211,071</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>5,674,467</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>138,536,604</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>5,717,202</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>132,819,402</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>99.98</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>99.51</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>99.51</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>100.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>132,819,402</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>88,090,681,332</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.150775</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.709912</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,090,681,332
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.666876 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.666876 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.709912 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.709912 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,090,681,332
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.709912 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.030300 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.059634 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.089934 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.799846 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.540229 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 88,090,681,332
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.000567 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.150775 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.732500/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.732500/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 76,231,928,516
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 558,398,876
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 85,329,110,403
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.799846/\$100


SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.666876/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.799846/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.000000/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here  _____
Printed Name of Taxing Unit Representative

sign here  _____
Taxing Unit Representative

_____ Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)