

ORDINANCE NO. 21457-09-2014

AN ORDINANCE SETTING FORTH AN ITEMIZED ESTIMATE OF THE EXPENSE OF CONDUCTING EACH DEPARTMENT, DIVISION, AND OFFICE OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015, AND APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH ESTIMATE, INCLUDING AN APPROPRIATION OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENT ON OUTSTANDING GENERAL INDEBTEDNESS; AND AUTHORIZING THE DIRECTOR OF FINANCIAL MANAGEMENT SERVICES DEPARTMENT / CHIEF FINANCIAL OFFICER TO MAKE CERTAIN TRANSFERS AND ALLOCATIONS UP TO BUDGETED AMOUNTS; AND RATIFYING CITY-COUNCIL-APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND INCORPORATING THE BUDGET ON FILE WITH THE CITY SECRETARY AS REVISED BY CITY COUNCIL; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING A LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLIC HEARINGS ON THIS ORDINANCE BEFORE THE ENTIRE CITY COUNCIL SITTING AS A COMMITTEE OF THE WHOLE; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

SECTION 1.

That appropriation for the ensuing fiscal year beginning October 1, 2014 and ending September 30, 2015, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as follows:

I. GLOSSARY

Attached as Addendum A, and made a part of this ordinance by incorporation, is a Glossary defining terminology used in this ordinance to describe categories of funds, revenues and appropriations.

GOVERNMENTAL FUNDS

GENERAL FUND

II. GENERAL FUND

The General Fund is used to manage funds from ad valorem property taxes, general-use sales taxes, and transfers from other City funds. The General Fund shall be provided with such revenue as may be secured from tax revenues and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the General Fund, as provided in the budget of the City Manager, which includes a total General Fund appropriation of \$589,750,930.

General Fund

Projected Beginning Fund Balance:	\$73,267,221
Revenues:	
Property Tax	\$308,873,881
Sales Tax	\$126,013,570
Other Local Taxes	\$8,735,302
Licenses and Permits	\$47,400,951
Fines and Forfeitures	\$17,930,692
Use of Money and Property	\$4,548,360
Revenue from Other Agencies	\$903,587
Services Charges	\$27,465,939
Transfers	\$41,845,997
Other Revenue	\$1,923,289
Total Revenues without use of fund balance	\$585,641,568
Use of fund balance	\$4,109,362
Total Revenues	\$589,750,930
Appropriations:	
City Attorney's Office	\$6,367,787
City Auditor's Office	\$1,628,112
City Manager's Office	\$7,898,325
City Secretary's Office	\$1,093,268
Code Compliance	\$18,902,483
Financial Management Services	\$9,935,655
Fire	\$118,688,490
Housing and Economic Development	\$5,761,743
Human Resources	\$3,460,499
Library	\$19,186,939
Municipal Court	\$17,388,055
Non-Departmental	\$72,665,025
Parks and Community Services	\$44,358,087
Planning and Development	\$11,553,018
Police	\$204,606,000
Transportation and Public Works	\$46,257,444
Total appropriations without contribution to fund balance	\$589,750,930
Contribution to fund balance	\$0
Total Appropriations	\$589,750,930
Projected Ending Fund Balance:	\$69,157,859

SPECIAL REVENUE FUNDS

III. CRIME CONTROL AND PREVENTION DISTRICT FUND

The Crime Control and Prevention District (CCPD) Fund is used to manage funds generated from a special dedicated sales tax, which may be used to fund specific programs aimed at crime reduction, control, and prevention. The Crime Control and Prevention District Fund shall be provided with such revenue as shall be approved by the board of the Fort Worth Crime Control and Prevention District to be used for all lawful purposes as specified by the Fort Worth Crime Control and Prevention District and as provided in the budget of the City Manager, which includes a total Crime Control and Prevention District Fund appropriation of \$64,757,833.

Projected Beginning Fund Balance:	\$24,632,691
Revenues:	
Sales Tax	\$58,227,401
Use of Money and Property	\$251,258
Revenue from Other Agencies	\$4,388,229
Other Revenue	\$19,294
Total Revenues without use of fund balance	\$62,886,182
Use of fund balance	\$1,871,651
Total Revenues	\$64,757,833
 Appropriations:	
Parks and Community Services	\$1,847,047
Police	\$62,910,786
Total appropriations without contribution to fund balance	\$64,757,833
Contribution to fund balance	\$0
Total Appropriations	\$64,757,833
Projected Ending Fund Balance:	\$22,761,040

IV. CULTURE AND TOURISM FUND

The Culture and Tourism Fund is used to manage funds generated from the City's hotel and motel occupancy tax and from operation of the City's public venues. The Culture and Tourism Fund shall be provided with such revenue as may be secured from the Hotel/Motel Occupancy Tax and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Culture and Tourism Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Culture and Tourism Fund appropriation of \$37,853,411.

Projected Beginning Fund Balance:	\$12,439,440
Revenues:	
Other Local Taxes (Hotel/Motel Occupancy Tax)	\$23,017,016
Other Local Taxes (DFW Car Rental Revenue Tax)	\$4,800,000
Use of Money and Property	\$8,505,538
Transfers	\$1,495,857
Other Revenue	\$35,000
Total Revenues without use of fund balance	\$37,853,411
Use of fund balance	\$0
Total Revenues	\$37,853,411
Appropriations:	
Public Events	\$29,820,687
Debt Service	
Principal	\$5,330,000
Interest	\$2,702,724
Total appropriations without contribution to fund balance	\$37,853,411
Contribution to fund balance	\$0
Total Appropriations	\$37,853,411
Projected Ending Fund Balance:	\$12,439,440

V. SPECIAL TRUST FUND

The Special Trust Fund is used to manage funds generated from donations, contributions, and gifts from entities, groups, organizations or outside sources. The Special Trust Fund shall be provided with such revenue as may be secured from donations, contributions, and gifts and shall be used to meet the requirements specified for the recipient departments in the budget of the City Manager, which includes a total Special Trust Fund estimated appropriation of \$7,540,257.

Projected Beginning Fund Balance:	\$0
Revenues:	
Other Revenue	\$7,540,257
Total Revenues without use of fund balance	<u>\$7,540,257</u>
Use of fund balance	\$0
Total Revenues	<u>\$7,540,257</u>
Appropriations:	
Transfers Out	\$7,540,257
Total appropriations without contribution to fund balance	<u>\$7,540,257</u>
Contribution to fund balance	\$0
Total Appropriations	<u>\$7,540,257</u>
Projected Ending Fund Balance:	\$0

Attached as Addendum B, and made a part of this ordinance by incorporation, is a “List of Anticipated and Potential Donors,” describing funding included above and characterized as donations.

VI. ENVIRONMENTAL PROTECTION FUND

The Environmental Protection Fund is used to manage funds generated from the City's environmental protection fee, which are used to ensure state and federally mandated environmental standards throughout the city are met. The Environmental Protection Fund shall be provided with such revenue as may be secured from the City's environmental protection fee and other such sources as may become available from environmental projects, and such money shall be used to meet the requirements of the Environmental Protection Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Environmental Protection Fund appropriation of \$4,771,090.

Projected Beginning Fund Balance:	\$6,866,662
Revenues:	
Use of Money and Property	\$66,500
Transfers	\$373,049
Other Revenue	\$4,115,682
Total Revenues without use of fund balance	\$4,555,231
Use of fund balance	\$215,859
Total Revenues	\$4,771,090
Appropriations:	
Transportation and Public Works	\$4,454,348
Debt Service	
Principal	\$308,577
Interest	\$8,165
Total appropriations without contribution to fund balance	\$4,771,090
Contribution to fund balance	\$0
Total Appropriations	\$4,771,090
Projected Ending Fund Balance:	\$6,650,803

VII. JUSTICE ASSET FORFEITURE FUND

The Justice Asset Forfeiture Fund is used to manage accrued fund balance from awarded assets associated with certain law enforcement activities in which the City of Fort Worth Police Department has assisted federal law enforcement agencies. In accordance with applicable restrictions, appropriations are limited to actual accrued fund balance, and no anticipated revenues may be budgeted or appropriated. The Justice Asset Forfeiture Fund shall be provided with accrued fund balance, and such money shall be used in accordance with applicable legal restrictions to meet the requirements of the Justice Asset Forfeiture Fund, as provided in the budget of the City Manager, which includes a total Justice Asset Forfeiture Fund appropriation of \$30,000.

Projected Beginning Fund Balance:	\$30,000
Revenues:	
Total Revenues without use of fund balance	\$0
Use of fund balance	\$30,000
Total Revenues	\$30,000
Appropriations:	
Police	\$30,000
Total appropriations without contribution to fund balance	\$30,000
Contribution to fund balance	\$0
Total Appropriations	\$30,000
Projected Ending Fund Balance:	\$0

VIII. MUNICIPAL COURT BUILDING SECURITY FUND

The Municipal Court Building Security Fund is used to manage funds generated from the court security fee imposed on cases in accordance with state law and the previously adopted ordinance. The Municipal Court Building Security Fund shall be provided with such revenue as may be secured from the court security fee and such money shall be used for security related measures and personnel in accordance with state law and as provided in the budget of the City Manager, which includes a total Municipal Court Building Security Fund appropriation of \$248,000.

Projected Beginning Fund Balance:	\$282,044
Revenues:	
Fines and Forfeitures	\$244,947
Use of Money and Property	\$3,053
Total Revenues without use of fund balance	\$248,000
Use of fund balance	\$0
Total Revenues	\$248,000
Appropriations:	
Municipal Courts	\$248,000
Total appropriations without contribution to fund balance	\$248,000
Contribution to fund balance	\$0
Total Appropriations	\$248,000
Projected Ending Fund Balance:	\$282,044

IX. JUVENILE CASE MANAGER FUND

The Juvenile Case Manager Fund is used to manage funds generated from the juvenile case manager fee imposed on cases in accordance with state law and the previously adopted ordinance. The Juvenile Case Manager Fund shall be provided with such revenue as may be secured from the juvenile case manager fee and such money shall be used for juvenile-case manager related expenses in accordance with state law and as provided in the budget of the City Manager, which includes a total Juvenile Case Manager Fund appropriation of \$194,713.

Projected Beginning Fund Balance:	\$329,947
Revenues:	
Fines and Forfeitures	\$192,248
Use of Money and Property	\$2,465
Total Revenues without use of fund balance	\$194,713
Use of fund balance	\$0
Total Revenues	\$194,713
Appropriations:	
Municipal Courts	\$194,713
Total appropriations without contribution to fund balance	\$194,713
Contribution to fund balance	\$0
Total Appropriations	\$194,713
Projected Ending Fund Balance:	\$329,947

X. MUNICIPAL COURT TECHNOLOGY FUND

The Municipal Court Technology Fund is used to manage funds generated from the court technology fee imposed on cases in accordance with state law and the previously adopted ordinance. The Municipal Court Technology Fund shall be provided with such revenue as may be secured from the court technology fee and such money shall be used for municipal court technology-related expenses in accordance with state law and as provided in the budget of the City Manager, which includes a total Municipal Court Technology Fund appropriation of \$296,000.

Projected Beginning Fund Balance:	\$2,671,768
Revenues:	
Fines and Forfeitures	\$275,630
Use of Money and Property	\$20,370
Total Revenues without use of fund balance	<u>\$296,000</u>
Use of fund balance	\$0
Total Revenues	<u>\$296,000</u>
Appropriations:	
Municipal Courts	\$296,000
Total appropriations without contribution to fund balance	<u>\$296,000</u>
Contribution to fund balance	\$0
Total Appropriations	<u>\$296,000</u>
Projected Ending Fund Balance:	\$2,671,768

XI. RED LIGHT ENFORCEMENT FUND

The Red Light Enforcement Fund is used to manage funds associated with the operation of the City’s Red Light Camera Program. The Red Light Enforcement Fund shall be provided with such revenue as may be secured from the automatic red light camera enforcement program and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Red Light Enforcement Program, as provided in the budget of the City Manager, which includes a total Red Light Enforcement Fund appropriation of \$10,711,806.

Projected Beginning Fund Balance:	\$2,779,020
Revenues:	
Fines and Forfeitures	\$8,800,500
Other Revenue	\$12,400
Total Revenues without use of fund balance	\$8,812,900
Use of fund balance	\$1,898,906
Total Revenues	\$10,711,806
 Appropriations:	
Transportation and Public Works	\$10,711,806
Total appropriations without contribution to fund balance	\$10,711,806
Contribution to fund balance	\$0
Total Appropriations	\$10,711,806
Projected Ending Fund Balance:	\$880,114

XII. STATE ASSET FORFEITURE FUND

The State Asset Forfeiture Fund is used to manage accrued fund balance from awarded assets associated with certain law enforcement activities in which the City of Fort Worth Police Department has assisted state law enforcement agencies. In accordance with applicable restrictions, appropriations are limited to actual accrued fund balance, and no anticipated revenues may be budgeted or appropriated. The State Asset Forfeiture Fund shall be provided with accrued fund balance, and such money shall be used in accordance with legal restrictions to meet the requirements of the State Asset Forfeiture Fund, as provided in the budget of the City Manager, which includes a total State Asset Forfeiture Fund appropriation of \$300,000.

Projected Beginning Fund Balance:	\$300,000
Revenues:	
Total Revenues without use of fund balance	<u>\$0</u>
Use of fund balance	\$300,000
Total Revenues	<u>\$300,000</u>
Appropriations:	
Police	\$300,000
Total appropriations without contribution to fund balance	<u>\$300,000</u>
Contribution to fund balance	\$0
Total Appropriations	<u>\$300,000</u>
Projected Ending Fund Balance:	\$0

XIII. TREASURY ASSET FORFEITURE FUND

The Treasury Asset Forfeiture Fund is used to manage accrued fund balance from awarded assets associated with certain law enforcement activities in which the City of Fort Worth Police Department has assisted the U.S. Treasury Department. In accordance with applicable restrictions, appropriations are limited to actual accrued fund balance, and no anticipated revenues may be budgeted or appropriated. The Treasury Asset Forfeiture Fund shall be provided with accrued fund balance, and such money shall be used in accordance with legal restrictions to meet the requirements of the Treasury Asset Forfeiture Fund, as provided in the budget of the City Manager, which includes a total Treasury Asset Forfeiture Fund appropriation of \$50,000.

Projected Beginning Fund Balance:	\$50,000
Revenues:	
Total Revenues without use of fund balance	<u>\$0</u>
Use of fund balance	\$50,000
Total Revenues	<u>\$50,000</u>
Appropriations:	
Police	\$50,000
Total appropriations without contribution to fund balance	<u>\$50,000</u>
Contribution to fund balance	\$0
Total Appropriations	<u>\$50,000</u>
Projected Ending Fund Balance:	\$0

CAPITAL PROJECTS FUND

XIV. 2014 BOND PROGRAM

The 2014 Bond Program Fund is used to manage revenues and expenditures associated with the sale of voter-approved public securities, in particular General Obligation (GO) Bonds, and the associated major infrastructure and facility improvement projects. In accordance with the reimbursement resolution previously adopted by the City Council in compliance with the Internal Revenue Code and regulations adopted thereunder, the 2014 Bond Program Fund shall be provided with interim financing from available General Fund balance that exceeds required reserve amounts and with such revenue as may be secured from public security sales and other sources as shown by other previously passed ordinances. Such money shall be used for requirements associated with the construction of infrastructure and facility improvement projects in accordance with the voter-approved propositions, including repayment to the General Fund of interim financing for actually incurred costs, as provided in the budget of the City Manager, which includes a total 2014 Bond Program Fund appropriation of \$53,394,178, plus a contribution to fund balance, as detailed below along with projected budgets for the remaining future fiscal years in the program.

	2015	2016*	2017*	2018*	2019*
Projected Beginning Fund Balance:	(\$3,949,000)	\$30,000,000	\$0	\$0	\$0
Revenues:					
General Debt Obligation	<u>\$87,343,178</u>	<u>\$55,497,217</u>	<u>\$51,561,250</u>	<u>\$59,281,175</u>	<u>\$38,392,180</u>
Total Revenues without use of fund balance	\$87,343,178	\$55,497,217	\$51,561,250	\$59,281,175	\$38,392,180
Use of fund balance	<u>\$ 0</u>	<u>\$30,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenues	\$87,343,178	\$85,497,217	\$51,561,250	\$59,281,175	\$38,392,180
Appropriations:					
Capital Expense	<u>\$53,394,178</u>	<u>\$85,497,217</u>	<u>\$51,561,250</u>	<u>\$59,281,175</u>	<u>\$38,392,180</u>
Total appropriations without contribution to fund balance	\$53,394,178	\$85,497,217	\$51,561,250	\$59,281,175	\$38,392,180
Contribution to fund balance	<u>\$33,949,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Appropriations	\$87,343,178	\$85,497,217	\$51,561,250	\$59,281,175	\$38,392,180
Projected Ending Fund Balance:	\$30,000,000	\$0	\$0	\$0	\$0

*Projected

XV. VEHICLE AND EQUIPMENT REPLACEMENT FUND

The Vehicle and Equipment Replacement Fund is used to manage revenues and expenditures associated with acquisition of the City’s rolling stock, which includes automobiles, motorcycles, specialized mobile equipment and other motor driven capital assets. The Vehicle and Equipment Replacement Fund shall be provided with such revenue as may be secured from transfers from City Governmental Funds, the budgets for which include appropriations for vehicle and equipment acquisition during the fiscal year. Such money shall be used to meet the requirements of the Vehicle and Equipment Replacement Fund, as provided in the budget of the City Manager, which includes a total Vehicle and Equipment Replacement Fund appropriation of \$3,469,945.

Projected Beginning Fund Balance:	\$3,776,146
Revenues:	
Transfers	\$3,469,945
Total Revenues without use of fund balance	\$3,469,945
Use of fund balance	\$0
Total Revenues	\$3,469,945
 Appropriations:	
Code Compliance	\$642,300
Fire	\$398,500
Municipal Court	\$132,500
Parks and Community Services	\$880,100
Planning and Development	\$38,400
Police	\$56,000
Public Events	\$147,000
Transportation and Public Works	\$1,175,145
Total appropriations without contribution to fund balance	\$3,469,945
Contribution to fund balance	\$0
Total Appropriations	\$3,469,945
Projected Ending Fund Balance:	\$3,776,146

GENERAL DEBT SERVICE FUND

XVI. GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used to manage funds paid on loans and public securities of the City, as a borrower or issuer, for principal and interest costs associated with the City's tax-supported debt obligations. The General Debt Service Fund shall be provided with such revenue as may be secured from tax revenues and other sources as shown by other previously passed ordinances, and such money shall be used for the purpose of paying interest and principal and creating a sinking fund for all outstanding general indebtedness to meet the requirements of the General Debt Service Fund, as provided in the budget of the City Manager, which includes a total General Debt Service Fund appropriation of \$82,535,555, plus a contribution to fund balance, as detailed below.

Projected Beginning Fund Balance:	\$14,013,030
Revenues:	
Current Property Tax	\$80,625,087
Delinquent Property Tax	\$500,000
Use of Money and Property	\$2,000,000
Transfers	\$3,104,000
Total Revenues without use of fund balance	\$86,229,087
Use of fund balance	\$0
Total Revenues	\$86,229,087
Appropriations:	
Debt Service	
Principal	\$54,580,000
Interest	\$27,955,555
Total appropriations without contribution to fund balance	\$82,535,555
Contribution to fund balance	\$3,693,532
Total Appropriations	\$86,229,087
Projected Ending Fund Balance:	\$17,706,562

PROPRIETARY FUNDS

ENTERPRISE FUNDS

XVII. MUNICIPAL AIRPORTS FUND

The Municipal Airports Fund is used to manage funds associated with the maintenance, management, operations, development, and promotion of Alliance, Meacham International, and Spinks Airports. The Municipal Airports Fund shall be provided with such revenue as may be secured from the various sources included in the budget of the City Manager, and such money shall be used to meet the requirements of the Municipal Airports Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Municipal Airports Fund appropriation of \$5,047,184.

Projected Beginning Net Position:	\$2,421,839
Revenues:	
Use of Money and Property	\$10,000
Revenue from Other Agencies	\$170,000
Services Charges	\$18,120
Transfers	\$4,794,064
Other Revenue	\$55,000
Total Revenues without use of net position	\$5,047,184
Use of net position	\$0
Total Revenues	\$5,047,184
Appropriations:	
Aviation	\$5,047,184
Debt Service	\$0
Principal	\$0
Interest	\$0
Total appropriations without contribution to net position	\$5,047,184
Contribution to net position	\$0
Total Appropriations	\$5,047,184
Projected Ending Net position:	\$2,421,839

XVIII. MUNICIPAL GOLF FUND

The Municipal Golf Fund is used to manage funds associated with maintenance and operation of the City of Fort Worth's four municipal courses. The Municipal Golf Fund shall be provided with such revenue as may be secured from the operation of the Pecan Valley, Rockwood, Meadowbrook, and Sycamore Creek Golf Courses and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Municipal Golf Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Municipal Golf Fund appropriation of \$5,020,445.

Projected Beginning Net Position:	\$935,952
Revenues:	
Services Charges	\$4,160,473
Transfers	\$850,000
Other Revenue	\$9,972
Total Revenues without use of net position	\$5,020,445
Use of net position	\$0
Total Revenues	\$5,020,445
Appropriations:	
Parks and Community Services	\$5,020,445
Debt Service	
Principal	\$0
Interest	\$0
Total appropriations without contribution to net position	\$5,020,445
Contribution to net position	\$0
Total Appropriations	\$5,020,445
Projected Ending Net Position:	\$935,952

XIX. MUNICIPAL PARKING FUND

The Municipal Parking Fund is used to manage funds associated with the City’s parking operations, which include metered parking spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility impaired street parking, and shared departmental responsibility for parking enforcement. The Municipal Parking Fund shall be provided with such revenue as may be secured from commercial off-street parking to employees and citizens and commercial office space leases in the Municipal Parking Garage and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Municipal Parking Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Municipal Parking Fund appropriation of \$7,069,008.

Projected Beginning Net Position:	\$447,435
Revenues:	
Licenses and Permits	\$2,079,434
Use of Money and Property	\$4,988,879
Other Revenue	\$695
Total Revenues without use of net position	\$7,069,008
Use of net position	\$0
Total Revenues	\$7,069,008
 Appropriations:	
Transportation and Public Works	\$3,013,646
Debt Service	
Principal	\$1,565,000
Interest	\$2,490,362
Total appropriations without contribution to net position	\$7,069,008
Contribution to net position	\$0
Total Appropriations	\$7,069,008
Projected Ending Net Position:	\$447,435

XX. SOLID WASTE FUND

The Solid Waste Fund is used to manage funds associated with the solid waste and recyclable material collection and disposal services provided to Fort Worth residents. The Solid Waste Fund shall be provided with such revenue as may be secured from the collection of municipal solid waste and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Solid Waste Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total appropriation for the Solid Waste Fund of \$56,032,365, plus a contribution to net position, as detailed below.

Projected Beginning Net Position:	\$23,990,465
Revenues:	
Use of Money and Property	\$272,587
Services Charges	\$50,945,544
Other Revenue	\$5,238,234
Total Revenues without use of net position	\$56,456,365
Use of net position	\$0
Total Revenues	\$56,456,365
 Appropriations:	
Code Compliance	\$55,408,728
Debt Service	
Principal	\$435,000
Interest	\$188,637
Total appropriations without contribution to net position	\$56,032,365
Contribution to net position	\$424,000
Total Appropriations	\$56,456,365
Projected Ending Net Position:	\$24,414,465

XXI. STORMWATER UTILITY FUND

The Stormwater Utility Fund is used to manage funds generated from the storm water utility fee, which funds projects to protect people and property from harmful stormwater runoff. The Stormwater Utility Fund shall be provided with such revenue as may be secured from the provision of Stormwater services, and such money shall be used to meet the requirements of the Stormwater Utility Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total Stormwater Utility Fund appropriation of \$36,011,581.

Projected Beginning Net Position:	\$19,311,509
Revenues:	
Use of Money and Property	\$35,996,581
Other Revenue	\$15,000
Total Revenues without use of net position	\$36,011,581
Use of net position	\$0
Total Revenues	\$36,011,581
Appropriations:	
Transportation and Public Works	\$24,617,589
Debt Service	
Principal	\$5,000,519
Interest	\$6,393,473
Total appropriations without contribution to net position	\$36,011,581
Contribution to net position	\$0
Total Appropriations	\$36,011,581
Projected Ending Net Position:	\$19,311,509

XXII. WATER AND SEWER FUND

The Water and Sewer Fund is used to manage funds generated from revenues generated by the water and wastewater services provided to residential, commercial, industrial, and wholesale customers. The Water and Sewer Fund shall be provided with such revenue as may be secured from the sale of water, sewer services, and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Water and Sewer Fund, including payment of principal and interest on outstanding debt obligations, as provided in the budget of the City Manager, which includes a total appropriation for the Water and Sewer Fund of \$402,228,439.

Projected Beginning Net Position:	\$51,266,317
Revenues:	
Licenses and Permits	\$375,000
Use of Money and Property	\$503,527
Transfers	\$8,380,361
Other Revenue	\$392,969,551
Total Revenues without use of net position	\$402,228,439
Use of net position	\$0
Total Revenues	\$402,228,439
Appropriations:	
Reclaimed Water	\$259,433
Wastewater	\$116,343,415
Water	\$193,015,598
Debt Service	
Principal	\$61,479,602
Interest	\$31,130,391
Total appropriations without contribution to net position	\$402,228,439
Contribution to net position	\$0
Total Appropriations	\$402,228,439
Projected Ending Net Position:	\$51,266,317

INTERNAL SERVICE FUNDS

XXIII. CAPITAL PROJECTS SERVICES FUND

The Capital Projects Services Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services associated with implementation of capital projects. The Capital Projects Services Fund shall be provided with such revenue as may be secured from in-house charges to City departments for the provision of engineering services and other such sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Capital Projects Services, as provided in the budget of the City Manager, which includes a total Capital Projects Services Fund appropriation of \$13,471,745.

Projected Beginning Net Position:	(\$2,289,919)
Revenues:	
Use of Money and Property	\$36,500
Transfers	\$13,417,498
Other Revenue	\$17,747
Total Revenues without use of net position	\$13,471,745
Use of net position	\$0
Total Revenues	\$13,471,745
 Appropriations:	
Financial Management Services	\$676,408
Planning and Development	\$960,526
Transportation and Public Works	\$11,834,811
Total appropriations without contribution to net position	\$13,471,745
Contribution to net position	\$0
Total Appropriations	\$13,471,745
Projected Ending Net Position:	(\$2,289,919)

XXIV. EQUIPMENT SERVICES FUND

The Equipment Services Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services and costs associated with maintenance of the City’s fleet of motor vehicles. The Equipment Services Fund shall be provided with such revenue as may be secured from in-house charges to City departments for the performance of vehicle maintenance and other operations at the City’s three service centers, and other sources as shown by other ordinances heretofore passed, and such money shall be used to meet the requirements of the Equipment Services Fund, as provided in the budget of the City Manager, which includes a total Equipment Services Fund appropriation of \$27,239,591, plus a contribution to net position, as detailed below.

Projected Beginning Net Position:	(\$2,547,902)
Revenues:	
Services Charges	\$28,127,960
Transfers	\$100,000
Other Revenue	\$39,000
Total Revenues without use of net position	\$28,266,960
Use of net position	\$0
Total Revenues	\$28,266,960
 Appropriations:	
Equipment Services	\$27,239,591
Total appropriations without contribution to net position	\$27,239,591
Contribution to net position	\$1,027,369
Total Appropriations	\$28,266,960
Projected Ending Net Position:	(\$1,520,533)

XXV. GROUP HEALTH AND LIFE INSURANCE FUND

The Group Health and Life Insurance Fund is used to manage funds generated from the internal service fee and health benefit expenses paid by General Fund departments and other funds for services and costs associated with employee health benefit and life insurance coverage. The Group Health and Life Insurance Fund shall be provided with such revenue as may be secured from City transfers from each operating department/fund, from contributions from employees and retirees, and from the various sources included in the budget of the City Manager, and such money shall be used to meet the requirements of the Group Health and Life Insurance Fund, as provided in the budget of the City Manager, which includes a total Group Health and Life Insurance Fund appropriation of \$104,471,435.

Projected Beginning Net Position:	\$37,681,557
Revenues:	
Use of Money and Property	\$357,366
Other Revenue	\$102,311,773
Total Revenues without use of net position	\$102,669,139
Use of net position	\$1,802,296
Total Revenues	\$104,471,435
Appropriations:	
Human Resources	\$104,471,435
Total appropriations without contribution to net position	\$104,471,435
Contribution to net position	\$0
Total Appropriations	\$104,471,435
Projected Ending Net Position:	\$35,879,261

XXVI. INFORMATION SYSTEMS FUND

The Information Systems Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services and costs associated with information technology services. The Information Systems Fund shall be provided with such revenue as may be secured from transfers from City departments for the provision of information technology services and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Information Systems Fund, as provided in the budget of the City Manager, which includes a total Information Systems Fund appropriation of \$26,532,002.

Projected Beginning Net Position:	\$6,152,146
Revenues:	
Use of Money and Property	\$50,000
Transfers	\$26,482,002
Total Revenues without use of net position	\$26,532,002
Use of net position	\$0
Total Revenues	\$26,532,002
Appropriations:	
IT Solutions	\$26,532,002
Total appropriations without contribution to net position	\$26,532,002
Contribution to net position	\$0
Total Appropriations	\$26,532,002
Projected Ending Net Position:	\$6,152,146

XXVII. OFFICE SERVICES FUND

The Office Services Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for office services and supplies. The Office Services Fund shall be provided with such revenue as may be secured from transfers from City departments for the provision of microfilming and office copying services, printing and graphics services, plus other in-house functions such as messenger and mail services, and other sources as shown by other previously passed ordinances, and such money shall be used to meet the requirements of the Office Services Fund, as provided in the budget of the City Manager, which includes a total Office Services Fund appropriation of \$1,421,281, plus a contribution to net position, as detailed below.

Projected Beginning Net Position:	(\$644,167)
Revenues:	
Services Charges	\$846,533
Transfers	\$728,547
Total Revenues without use of net position	<u>\$1,575,080</u>
Use of net position	\$0
Total Revenues	<u>\$1,575,080</u>
Appropriations:	
City Manager's Office	\$1,421,281
Total appropriations without contribution to net position	<u>\$1,421,281</u>
Contribution to net position	\$153,799
Total Appropriations	<u>\$1,575,080</u>
Projected Ending Net Position:	(\$490,368)

XXVIII. RISK MANAGEMENT FUND

The Risk Management Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto. The Risk Management Fund shall be provided with such revenue as may be secured from transfers from each operating fund and from the various sources included in the budget of the City Manager, and such money shall be used to meet the requirements of the Risk Management Fund, as provided in the budget of the City Manager, which includes a total Risk Management Fund appropriation of \$6,804,753.

Projected Beginning Net Position:	\$12,396,226
Revenues:	
Revenue from Other Agencies	\$100,018
Transfers	3,880,160
Other Revenue	\$2,824,575
Total Revenues without use of net position	<u>\$6,804,753</u>
Use of net position	<u>\$0</u>
Total Revenues	<u>\$6,804,753</u>
Appropriations:	
Financial Management Services	<u>\$6,804,753</u>
Total appropriations without contribution to net position	<u>\$6,804,753</u>
Contribution to net position	<u>\$0</u>
Total Appropriations	<u>\$6,804,753</u>
Projected Ending Net Position:	\$12,396,226

XXIX. UNEMPLOYMENT COMPENSATION FUND

The Unemployment Compensation Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services and costs associated with the state-mandated unemployment insurance program. The Unemployment Compensation Fund shall be provided with such revenue as may be secured by transfers from City operating funds and from the various sources included in the budget of the City Manager, and such money shall be used to meet the requirements of the Unemployment Compensation Fund, as provided in the budget of the City Manager, which includes a total Unemployment Compensation Fund appropriation of \$471,893.

Projected Beginning Net Position:	\$558,966
Revenues:	
Use of Money and Property	\$749
Other Revenue	\$449,894
Total Revenues without use of net position	\$450,643
Use of net position	\$21,250
Total Revenues	\$471,893
Appropriations:	
Human Resources	\$471,893
Total appropriations without contribution to net position	\$471,893
Contribution to net position	\$0
Total Appropriations	\$471,893
Projected Ending Net Position:	\$537,716

XXX. WORKERS' COMPENSATION FUND

The Workers' Compensation Fund is used to manage funds generated from the internal service fee paid by General Fund departments and other funds for services and costs associated with implementation of statutorily mandated workers' compensation benefits for City employees. The Workers' Compensation Fund shall be provided with such revenue as may be secured from City transfers from each operating department/fund and from the various sources included in the budget of the City Manager, and such money shall be used to meet the requirements of the Workers' Compensation Fund, as provided in the budget of the City Manager, which includes a total Workers' Compensation Fund appropriation of \$13,130,895.

Projected Beginning Net Position:	\$5,976,567
Revenues:	
Use of Money and Property	\$54,879
Transfers	\$12,076,016
Other Revenue	\$1,000,000
Total Revenues without use of net position	\$13,130,895
Use of net position	\$0
Total Revenues	\$13,130,895
Appropriations:	
Human Resources	\$13,130,895
Total appropriations without contribution to net position	\$13,130,895
Contribution to net position	\$0
Total Appropriations	\$13,130,895
Projected Ending Net Position:	\$5,976,567

FIDUCIARY FUNDS

XXXI. LAKE WORTH TRUST FUND

The Lake Worth Trust Fund is used to manage funds generated from the surface lease of City-owned property around the lake and from transfers of mineral revenue and other monies in accordance with City policy, with such funds to be used for maintenance of park grounds and the purchase of improvements on leased properties in the event the properties are not purchased by the lessees. The Lake Worth Trust Fund shall be provided with such revenue as may be secured from leases of Lake Worth properties and other sources, as shown in the budget of the City Manager, and such money shall be used to meet requirements of the Lake Worth Trust Fund as provided in the budget of the City Manager, which includes a total Lake Worth Trust Fund appropriation of \$181,000.

Projected Beginning Fund Balance:	\$1,011,283
Revenues:	
Use of Money and Property	\$150,000
Services Charges	\$31,000
Total Revenues without use of fund balance	\$181,000
Use of fund balance	\$0
Total Revenues	\$181,000
 Appropriations:	
Municipal Court	\$181,000
Total appropriations without contribution to fund balance	\$181,000
Contribution to fund balance	\$0
Total Appropriations	\$181,000
Projected Ending Fund Balance:	\$1,011,283

XXXII. CIVIL SERVICE STAFFING

Police Department:

Effective October 1, 2014, civil service staffing for the Police Department will consist of 1,559 Authorized Positions as follows: 1,113 officers, 212 detectives, 165 sergeants, 46 lieutenants, 15 captains, 5 deputy chiefs, and 3 assistant chiefs.

Fire Department:

Effective September 30, 2014, civil service staffing for the Fire Department will consist of 917 Authorized Positions as follows: 465 firefighters, 202 engineers, 121 lieutenants, 87 captains, 27 battalion chiefs, 6 deputy chiefs, and 9 assistant chiefs. Effective October 1, 2014, civil service staffing for the Fire Department will consist of 911 Authorized Positions as follows: 465 firefighters, 202 engineers, 121 lieutenants, 87 captains, 27 battalion chiefs and 9 assistant chiefs.

This ordinance does not create a new classification, rank, or position within the Police Department or the Fire Department. This ordinance does not authorize any change to the number of positions in any existing classification or create any vacancies within the Police Department. This ordinance increases the number of positions in the existing classification of assistant chief in the Fire Department by 6, creates 6 vacancies in the appointed classification of assistant chief effective September 30, and acknowledges the expiration of the classification of deputy chief effective October 1, which classification exists solely by virtue of the expiring collective bargaining agreement.

The Police Department staffing includes 10 positions in the classification of officer that are authorized by Ordinance 21250-05-2014, that are intended to meet a short-term need, and that will be funded for a period of two months in the proposed budget using projected savings. The Fire Department staffing includes 3 positions in the classification of captain that are intended to meet a short-term need and will be funded for a period of two months in the proposed budget using projected savings from current vacancies in the position of battalion chief. On or before December

1, 2014, staff in each of these departments will bring before the City Council an ordinance to address these positions, either by reducing the number of authorized positions or by amending or supplementing the budget with additional identified funds to provide for continued funding.

Attached as Addendum C, and made a part of this ordinance by incorporation, are the salary schedules for Fort Worth Fire Department civil service classifications below the classification of Chief and Fort Worth Police Department civil service classifications below the classification of Deputy Chief for the fiscal year beginning October 1, 2014. These schedules set out the annual base pay for each listed civil service classification in the Fort Worth Fire Department and in the Fort Worth Police Department and provide for additional seniority pay as determined by each civil service employee's anniversary date. The seniority pay provided for in this ordinance is in addition to and not in lieu of the longevity pay provided for by Texas Local Government Code section 141.032.

SECTION 2.

That, in accordance with Chapter X of the Charter of the City of Fort Worth, Texas, by adoption of this ordinance, the City Council authorizes and delegates to the City's Chief Financial Officer authority to take all actions necessary to effect transfers of monies that are designated in the budget for transfer between and among departments and funds of the City during the upcoming fiscal year, provided, however, that the Chief Financial Officer shall be required to report such transfers to the City Council in a periodic financial report, which shall be submitted no less than quarterly throughout the fiscal year, and provided, further, that the Chief Financial Officer shall be required, following submission of the report, to present the City Council with a Mayor and Council communication to formalize such transfers.

That appropriations in Section 1 of this ordinance specifically identify and allocate monies within the Non-Departmental Center of the General Fund for designated purposes, such as terminal leave payouts and departmental relocations that are anticipated to occur during the

upcoming fiscal year. The City's Chief Financial Officer is hereby authorized and delegated authority, in connection with the occurrence of an event within a designated purpose, to take all actions necessary to effect transfers and allocations of such monies in a cumulative amount not to exceed the total amount budgeted for the designated purpose, with such transfers and appropriation to be made from the Non-Departmental Center of the General Fund to the applicable fund of the department incurring the cost, provided, however, that the Chief Financial Officer shall be required to report such transfers and allocations to the City Council in periodic financial reports, which shall be submitted no less than quarterly throughout the fiscal year, and provided, further, that the Chief Financial Officer shall be required, following submission of the report, to present the City Council with a Mayor and Council communication to formalize such transfers and allocations.

SECTION 3.

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2014, and ending September 30, 2015, are hereby ratified and incorporated into the same.

SECTION 4.

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 by the City Council in accordance with the provisions of the City Charter and adopted by the City Council, which budget is on file with the City Secretary, 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.

SECTION 5.

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 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 in accordance with Section 2.

SECTION 6.

That, except as otherwise provided in this section, the legal level of control 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 under Section 4 of this ordinance, the Chief Financial Officer acting on behalf of the City Manager 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 Chief Financial Officer is authorized: (i) to make transfers from the Non-Departmental Center of the General Fund to another department in accordance with Section 2 of this ordinance and (ii) 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.

SECTION 7.

That on Tuesday, August 12, 2014, the City Manager presented to the City Council his budget estimate; that the City Council of the City of Fort Worth shall sit as a committee of the whole in the Council Chamber at the City Hall in the City of Fort Worth on the 19th day of August, A.D. 2014, at 7:00 o'clock P.M., to hear any complaints, suggestions, or observations that any

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citizen, taxpayer, or party interested may desire to make with reference to any or all of the provisions of this ordinance; and that such committee shall continue its deliberations from time to time and day to day until the public has been given a full opportunity to be heard.

SECTION 8.

That following the commencement of the public hearings for which provision has been made in the preceding section, this ordinance shall be published two times.

SECTION 9.

That this ordinance shall be first published in the official newspaper of the City of Fort Worth, which newspaper is one of general circulation in said City, after its initial reading.

SECTION 10.

That this ordinance shall not be presented for second reading and final passage until ten (10) full days have elapsed after its first publication, as provided by the Charter of said City.

SECTION 11.

That following the second reading and final passage, this ordinance shall again be published in the official newspaper of the City of Fort Worth along with a schedule of changes made by the City Council to the City Manager's originally proposed budget.

SECTION 12.

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 decision, opinion, or judgment 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 13.

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 14.

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.

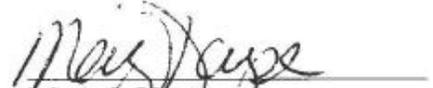
SECTION 15.

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:


Sarah J. Fullenwider
City Attorney

ATTEST:


Mary E. Kayser
City Secretary

Introduced on First Reading: August 19, 2014

Adopted: September 16, 2014

Effective: September 20, 2014

Addendum A
Glossary

This Glossary contains explanations for the terms used in the ordinance to describe, by type and category, (i) funds, (ii) revenues, and (iii) appropriations. Terms are listed alphabetically under each of these three headings.

FUNDS

“Fund” refers to a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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 own purposes.

Governmental Funds: Governmental Funds are used to account for activities traditionally associated with the government and that are 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.

- **Capital projects funds** are used to account for the resources associated with the acquisition or construction of infrastructure, such as roads and bridges, and other capital assets that are funded primarily from tax-revenue, including tax-supported financing mechanisms such as public securities.

- **General debt service funds** are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **General fund** is the chief operating fund of government and is used to account for all resources that are not required to be accounted for in another, more specialized fund.
- **Special revenue funds** are used to account for the proceeds of specific revenue sources (other than major capital projects and trusts benefitting third parties) that are restricted or committed to expenditures for specified purposes.

Proprietary funds: - Proprietary Funds are used to account for the City’s organizations and activities that are similar to businesses found in the private sector. These funds are intended to be self-supporting with services being financed through user charges or on a cost reimbursement basis.

- **Enterprise funds** are used for services provided to external customers on a user charge basis, similar to the operation of a commercial enterprise.
- **Internal service funds** are used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis.

Trust Funds: See “Fiduciary Funds” above.

REVENUES

“Revenue” refers to anticipated sources of income to be used by the City in providing services. The City divides and accounts for revenues using the categories listed and described below.

- **Fines and forfeitures** refers to payments as a result of or in connection with an alleged violation of law and include deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

- **General Debt Obligation** refers to revenues generated from the sale of public securities.
- **Licenses and permits** are payments received in connection with the City’s regulatory activities and its review and issuance of permission to undertake an act 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.
- **Other local taxes** refer 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.
- **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 are expected to be collected and on hand at the beginning of the fiscal period.
- **Property taxes** or “ad valorem” tax is an assessment based on the value of real and personal property within the City limits as such value is determined by the appraisal district for the county in which the property is located. Property tax is the primary revenue source for the General Fund.
- **Revenue from other agencies** consists of income received from third party private and public sector entities, including reimbursements of indirect costs associated with grant funds.

- **Sales tax** is an assessment 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.
- **Service Charges** are payments received as a result of administrative services such as inspections associated with issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.
- **Transfers** consist of revenues provided from one City fund or department to another in connection with the provision of internal services or as an alternative to payment of property taxes and include some internal service charges.
- **Use of fund balance** refers to an allocation out 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 net position** refers to an allocation out 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.
- **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.

APPROPRIATIONS

“Appropriation” refers to anticipated outlays to be made by the City in providing services. The City divides and accounts for appropriations on the basis of the categories listed and described below.

- **Personnel Services**, which are also referred to as Character 1 expenses, consist of the costs associated with compensation to individuals providing services to the City as employees and includes all salary, benefit, and supplemental costs.
- **Supplies**, which are also referred to as Character 2 expenses, 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 (less than \$5,000 per unit) or have a limited useful life (less than three years). Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Contractual**, which is also referred to as Character 3 expenses, represent costs associated with services or activities performed under expressed or implied agreements (including associated costs for the use of equipment or commodities) including utility 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 through per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
- **Capital Outlays (Capital Expenses)**, which are also referred to as Character 4 expenses, reflect outlays related to the acquisition or construction of fixed assets, which are those having a greater cost (\$5,000 or more per unit) or a longer projected useful life (three years or more) and that are often eligible for depreciation. The City’s fixed assets fall

primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; and 4) Equipment.

- **Debt Service**, which is also referred to as Character 5 expenses, refers 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.
- **Contribution to fund balance** refers to an 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 an 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.
- **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 are expected to have been collected and be on hand at the end of the fiscal period.

Addendum B

List of Anticipated and Potential Donors

The “Revenue from Other Agencies” portion of the General Fund includes revenues as may be secured from contributions, gifts, and transfers from entities, groups, organizations, or outside sources. Appropriations of anticipated revenues are included in the total for the Special Trust Fund budget. The budgets for the following departments/funds are impacted: City Manager’s Office; Code Compliance; Fire; Housing and Economic Development; Library; Parks and Community Services; and Police. The anticipated and potential donors and the sources of available fund balance are listed below.

Anticipated and Potential Donors

Addie Levy Trust; Aetna; Amon G. Carter Foundation; American Airlines; Artes de la Rosa; AT&T; Atmos Energy; Bank of America; Bank of America Home Loans; Bank of Texas; Bass Hall for the Performing Arts; Bass Security; Bassham Foods; BCI Technologies; Bell Helicopter Textron; Best Buy; Best Impressions; Bridgestone Firestone; Burlington Northern Santa Fe Corporation; Burros Promotional; Cash America; Chase Mortgage Bank; Chesapeake Energy Corporation; Clickit; Cobham Tracking; Coca Cola Bottling Company of North Texas; Collins & Mott LP; Comerica Bank; Community Action Partners; Community Centers Advisory Group; Community Foundation of North Texas; Corporate Express; Corporate Safe Specialists; Cowtown Loves Shelter Pets; CVS, Inc.; Downtown Fort Worth Inc.; Downtown Fort Worth Initiatives, Inc.; Dream Park Inc.; Dubose Family Foundation; E Developments; Easter Seals Greater Northwest Texas; Elliott Inc.; Enviro-Health Systems; Federal Express; FedEx Office; Fire Safety Education Trust; Fit For Life; Fort Worth & Western Railroad; Fort Worth Association of Realtists; Fort Worth Black Law

Enforcement Officers Association; Fort Worth Botanical Society; Fort Worth Catholic Charities; Fort Worth Chamber of Commerce; Fort Worth Dog Park Association; Fort Worth Garden Club; Fort Worth Genealogical Society; Fort Worth Hispanic Chamber of Commerce; Fort Worth Housing Authority; Fort Worth Independent School District; Fort Worth Latino Police Officers Association; Fort Worth Lawn and Sprinkler; Fort Worth Modern Art Museum; Fort Worth Mortgage Bankers Association; Fort Worth Museum of Science and History; Fort Worth Police Officers Association; Fort Worth Police Support Groups (Bike Patrol; K-9; Mounted Patrol; SWAT); Fort Worth Promotion Fund c/o Mayor's Office; Fort Worth Public Library Foundation; Fort Worth Star Telegram; Fort Worth Transportation Authority; Fort Worth Water Department; Fossil Creek Little League; Freese-Nichols, Inc.; Fresnel Technologies; Friends of the Fort Worth Nature Center and Refuge, Inc.; Friends of the Fort Worth Public Library, Inc.; Fuller Foundation; Going Green; Goff Family Foundation; Goodwill Industries; Gray Trust; Greater Fort Worth Association of Realtors; Green Mountain Energy; GT Distributors; Hazel Vaughn Leigh Trust; Home Depot; Housing Opportunities of Fort Worth; The Human Source Foundation; Impart Financial; Jacobs Engineering; J.C. Penney; John Peterson; Johnson Controls; JP Morgan Bank; JPS Health Network; Junior League of Fort Worth; Justin Brands, Inc.; Kaploss Security; Kensington Properties; KERA; Kline & Co.; Kroger Grocery Store; Liberty Mutual Insurance; Life Fitness; Lockheed Martin; Log Cabin Village; Log Cabin Village Heritage Foundation; Mayfest, Inc.; Medica-Rents Company; Mental Health Connection; Metropolitan Black Chamber of Commerce; Miracle League; Miscellaneous Animal Control Agencies; Miscellaneous Animal Rescue Groups; Multicultural Alliance; Miller

Brewing Company; Motorola; National Association of Town Watch; Nestle; Office Depot; Oncor; Optimists Club; Ozarka Spring Water Company; Parks and Recreation Program Registrants; Patrons of East Regional Library; PepsiCo; Perdue, Brandon, Fielder, Collins, Dunaway Associates, LP; PetSmart, Inc.; PetSmart Charities; Pier 1 Imports; PNC Mortgage; Progressive; Q Cinema; Quarles; Quicksilver Resources; Quorum Architects, Inc.; Randy Parham, DDS; RBI Productions; Reilly Family Foundation; Rent-A-Center; Republic Services; The Ryan Foundation; Sam's Club Foundation; Sid W. Richardson Foundation; Silver Creek Materials; Sophie S. Bass Foundation; Southside Bank, Southwest Water; Southwestern Exposition & Livestock; Speedway Children's Charities; Sports Advisory Council; Sports Authority; Starbucks; State Farm Insurance; Streams and Valleys, Inc.; Supercircuits Inc.; Tandy RadioShack; Target; Tarleton State University; Tarrant County College; Tarrant County Government; Tarrant County Housing Partnership; Tarrant County MHMR; Tech Depot; Texas Christian University; Texas Department of Agriculture; Texas Health and Human Services Commission; Texas Health Resources; Texas International Energy Partners; Texas Wesleyan University; TigerDirect.com; Trash Busters; TXU Electric; TXU Energy; University of Texas at Arlington; United States Department of Housing and Urban Development; United Way of Tarrant County; Valet Waste; Van Zandt Cottage Friends, Inc.; Videology Imaging; Virginia O'Donnell Trust; Wal-Mart; Wal-Mart and Sam's Club Foundation; Wal-Mart Foundation; Waste Management, Inc.; Wells Fargo Home Mortgage; Western Hills North Neighborhood Association; Westside Unitarian Universalist Church; Wiley X Eyewear; Woodhaven Community Development, Inc.; Workforce Donors.

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AVERAGE 56 HOUR SCHEDULE

Job Title	Job Code		A (Base Pay)	B (Plus One Year)	C (Plus Two Years)	D (Plus Three Years)	E (Plus Four Years)	F (Plus Five Years)
FIRE FIGHTER	Y01 / 1032	HR	\$17.06	\$17.91	\$18.81	\$19.75	\$20.74	\$21.77
		MO	\$4,141	\$4,347	\$4,564	\$4,793	\$5,032	\$5,283
		AN	\$49,691	\$52,166	\$54,766	\$57,512	\$60,382	\$63,398
		OT*	\$25.59	\$26.87	\$28.22	\$29.63	\$31.11	\$32.66
FIRE ENGINEER	Y02 / 1031	HR	\$22.69	\$23.83				
		MO	\$5,507	\$5,782				
		AN	\$66,082	\$69,389				
		OT*	\$34.04	\$35.75				
FIRE LIEUTENANT	Y03 / 1030	HR	\$24.91	\$26.15				
		MO	\$6,044	\$6,346				
		AN	\$72,530	\$76,149				
		OT*	\$37.37	\$39.23				
FIRE CAPTAIN	Y04 / 1029	HR	\$27.77	\$29.16				
		MO	\$6,739	\$7,075				
		AN	\$80,870	\$84,906				
		OT*	\$41.66	\$43.74				
FIRE BATTALION CHIEF	Y05 / 1028	HR	\$31.73	\$33.31				
		MO	\$7,700	\$8,084				
		AN	\$92,394	\$97,011				
		OT*	\$47.59	\$49.97				
FIRE ASSISTANT CHIEF	Y08 / 1027	HR	\$42.16	\$44.27				
		MO	\$10,246	\$10,758				
		AN	\$122,949	\$129,096				

40 HOUR SCHEDULE

Job Title	Job Code		A (Base Pay)	B (Plus One Year)	C (Plus Two Years)	D (Plus Three Years)	E (Plus Four Years)	F (Plus Five Years)
FIRE FIGHTER	Y01 / 1032	HR	\$23.89	\$25.08	\$26.33	\$27.65	\$29.03	\$30.48
		MO	\$4,141	\$4,347	\$4,564	\$4,793	\$5,032	\$5,283
		AN	\$49,691	\$52,166	\$54,766	\$57,512	\$60,382	\$63,398
		OT*	\$35.84	\$37.62	\$39.50	\$41.48	\$43.55	\$45.72
FIRE ENGINEER	Y02 / 1031	HR	\$31.77	\$33.36				
		MO	\$5,507	\$5,782				
		AN	\$66,082	\$69,389				
		OT*	\$47.66	\$50.04				
FIRE LIEUTENANT	Y03 / 1030	HR	\$34.87	\$36.61				
		MO	\$6,044	\$6,346				
		AN	\$72,530	\$76,149				
		OT*	\$52.31	\$54.92				
FIRE CAPTAIN	Y04 / 1029	HR	\$38.88	\$40.82				
		MO	\$6,739	\$7,075				
		AN	\$80,870	\$84,906				
		OT*	\$58.32	\$61.23				
FIRE BATTALION CHIEF	Y05 / 1028	HR	\$44.42	\$46.64				
		MO	\$7,700	\$8,084				
		AN	\$92,394	\$97,011				
		OT*	\$66.63	\$69.96				
FIRE ASSISTANT CHIEF	Y08 / 1027	HR	\$59.11	\$62.07				
		MO	\$10,246	\$10,758				
		AN	\$122,949	\$129,096				

Longevity Supplement Pay

With the exception of assistant chief, personnel in each listed classification shall, based on years of service in the department, receive Longevity Supplement Pay equal to: (a) 3% of step rate from the beginning of the sixth year of service through the end of the tenth year of service; (b) 5% of step rate from the beginning of the eleventh year of service through the end of the fifteenth year of service; and (c) 9% of step rate from the beginning of the sixteenth year of service through the date of separation from the department.

*All listed overtime rates are estimated minimum overtime rates reflecting base pay only. Actual overtime rates will also include other eligible pay elements for each individual firefighter.

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FY 2014/2015¹

Key	Title	Base Pay	1st Year	2nd Year	3rd Year	4th Year	6th Year	8th Year	10th Year	12th Year	14th Year	16th Year
X03	Police Officer	Step 1	2	3	4	5	6	7	8	9	10	11
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
		25.85	27.14	28.50	29.92	31.41	32.19	33.00	33.82	34.67	36.40	38.28
X04	Police Corporal 4 Years					4th Year	6th Year	8th Year	10th Year	12th Year	14th Year	16th Year
						5	6	7	8	9	10	11
						Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6
						34.68	35.54	36.43	37.33	38.27	40.19	42.26
X07	Police Sergeant 7 Years						7th Year	8th Year	10th Year	12th Year	14th Year	16th Year
							6	7	8	9	10	11
							Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5
							39.19	40.17	41.17	42.20	44.31	46.57
X08	Police Lieutenant 10 Years								10th Year	12th Year	14th Year	16th Year
									8	9	10	11
									Base Pay	Base+1	Base+2	Base+3
									45.36	46.49	48.82	51.33
X09	Police Captain 13 Years									13th Year	14th Year	16th Year
										9	10	11
										Base Pay	Base+1	Base+2
										51.28	53.85	56.59

1. NOTES

Across the Board (ATB) Pay Raise Percentages:

FY 2014/2015 2.00 % Effective first pay period of FY 2014/2015

ORDINANCE NO. 21458-09-2014

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL AD VALOREM TAX ON ALL PROPERTY, REAL, PERSONAL AND MIXED, SITUATED WITHIN THE TERRITORIAL LIMITS OF THE CITY OF FORT WORTH, TEXAS, AND ALL PERSONAL PROPERTY OWNED IN SAID CITY OF FORT WORTH, TEXAS, ON THE FIRST DAY OF JANUARY, A.D. 2014, EXCEPT SUCH PROPERTY AS MAY BE EXEMPT FROM TAXATION BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS; AND PROVIDING FOR A PENALTY; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

SECTION 1.

That there is hereby levied, adopted and shall be collected by the City of Fort Worth, Texas, as provided by law, an annual ad valorem tax for the year 2014, at the rate of \$0.8550 on every one hundred dollar (\$100.00) valuation on all property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, on the first day of January, A.D. 2014, liable under the law to taxation and not exempt therefrom by the Constitution and laws of the State of Texas. The ad valorem tax rate is divided into a maintenance and operation levy of \$0.6759 for general fund operations and a debt levy of \$0.1791 for servicing outstanding debt obligations.

SECTION 2.

That the debt portion of the tax levy, which is hereinbefore made, is to provide for the payment of interest and to create a redemption fund to discharge and pay principal and interest on any general obligations due or owing by the City of Fort Worth, Texas, and shall not be taken as an

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addition to levies for the same purpose in the respective ordinances authorizing and creating such obligations, but the levy hereinbefore made is made pursuant to and for the purpose of carrying out and complying with the provisions of said prior ordinances. The General Debt Service Fund shall receive payment of twenty, and ninety-five hundredths percent (20.95%) of the current taxes collected.

SECTION 3.

That the taxes provided for herein are levied upon all taxable property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, as assessed, valued and described in the assessment tax rolls and the tax books of the City of Fort Worth, Texas, for the year 2014, and any supplemental assessments thereof, as the same have been or shall be presented to the City Council of the City of Fort Worth, Texas, by the Assessor and Collector of Taxes of said City of Fort Worth, Texas.

SECTION 4.

That, because the total amount of revenue generated from taxes to fund maintenance and operations will be greater than last year and because the tax rate exceeds the effective maintenance and operations rate, the following statements are made as required by Section 26.05 of the Texas Tax Code: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE DUE TO INCREASED PROPERTY VALUATIONS. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.07% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$26.40.

SECTION 5.

That the taxes provided for herein are due on receipt of a tax bill and are delinquent if not paid before February 1, 2015. Unless otherwise specifically set forth by law, failure to send or receive the tax bill shall not, however, affect the validity of the taxes, penalty or interest herein imposed, the due date, the existence of a tax lien, or any procedure instituted to collect such taxes, penalty or interest.

SECTION 6.

That if a person pays one-half of the taxes required to be paid by virtue of this Ordinance before December 1, 2014, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2015.

SECTION 7.

(a) That a delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2015. However, a tax delinquent on July 1, 2015, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

(b) That if a person who exercises the split payment option provided by Section 6 above fails to make the second payment before July 1, 2015, the second payment is delinquent and incurs a penalty of twelve percent (12%) of the amount of the unpaid tax.

SECTION 8.

That in addition to the penalty set out above, a delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Said interest of one percent (1%) per month shall be added to said taxes in the event the payment thereof shall become delinquent as above set forth, and said interest shall attach on the first day of each month thereafter until the taxes shall have been paid, which interest and the penalty provided for above shall be and become a part of said taxes and be payable as such.

SECTION 9.

That a tax that becomes delinquent on or after February 1, 2015, but not later than May 1, 2015, and that remains delinquent on July 1, 2015, shall incur an additional penalty of twenty percent (20%) of the amount of the delinquent tax, penalty and interest to defray costs of collection. Such twenty percent (20%) penalty and collection procedures are imposed pursuant to Sections 6.30 and 33.07 of the Property Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

SECTION 10.

That a tax that becomes delinquent on or after June 1, 2015, under Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42 of the Tax Code shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due, to defray costs of collection, pursuant to Section 33.08 of the Property Tax Code. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 11.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2015, shall incur an additional penalty of twenty percent (20%) pursuant to Property Tax Code Section 33.11, on the later of the date the tax becomes subject to the outside attorney collection contract of Section 6.30 of the Tax Code or 60 days after the date the taxes become delinquent. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 12.

That such taxes, penalty and interest shall be and become a lien upon the property on which the taxes are levied, as prescribed by the Charter of the City of Fort Worth, Texas, and the laws of the State of Texas, and such lien shall be and is hereby made a paramount, first and superior lien to all other liens whatsoever on the property on which said taxes are levied.

SECTION 13.

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 decision, opinion or judgment shall in no way affect the remaining portions, parts, sections or parts of sections of this ordinance, which provision shall be, remain and continue to be in full force and effect.

SECTION 14.

That all ordinances for which provisions have heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 15.

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:

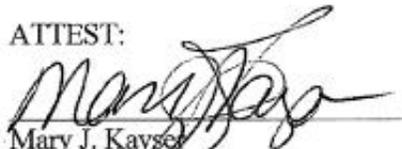

Sarah J. Fullenwider
City Attorney

Introduced on First Reading: August 19, 2014

Adopted: September 16, 2014

Effective: September 24, 2014

ATTEST:


Mary J. Kayser
City Secretary

FORT WORTH



**SCHEDULE OF CHANGES
MADE BY THE CITY COUNCIL
TO THE CITY MANAGER'S
PROPOSED FY2015 BUDGET**

EXPLANATION OF GENERAL FUND REVENUE CHANGES:

Original General Fund Revenue Estimate:		\$585,353,780
Property Tax		
Original Estimate	\$308,873,881	\$0
Revised Estimate	\$308,873,881	
No Change		
Sales Tax		
Original Estimate	\$126,013,570	\$0
Revised Estimate	\$126,013,570	
No Change		
Other Local Taxes		
Original Estimate	\$8,735,302	\$0
Revised Estimate	\$8,735,302	
No Change		
Licenses & Permits		
Original Estimate	\$47,400,951	\$0
Revised Estimate	\$47,400,951	
No Change		
Fines & Forfeitures		
Original Estimate	\$17,930,692	\$0
Revised Estimate	\$17,930,692	
No Change		
Use of Money & Property		
Original Estimate	\$4,548,360	\$0
Revised Estimate	\$4,548,360	
No Change		
From Other Agencies		
Original Estimate	\$903,587	\$0
Revised Estimate	\$903,587	
No Change		
Service Charges		
Original Estimate	\$27,465,939	\$0
Revised Estimate	\$27,465,939	

No Change

Transfers

Original Estimate	\$41,558,209	\$287,788
Revised Estimate	\$41,845,997	

An increase of \$287,788 has been made to reflect a transfer from the Solid Waste Fund to the General Fund for partially funding the new Code Compliance Safe Neighborhood Team including five authorized positions.

Other Revenue

Original Estimate	\$1,923,289	\$0
Revised Estimate	\$1,923,289	
No Change		

General Fund Revenue Total without the Use of Fund Balance **\$585,641,568**

Net Changes from City Manager's Proposed Budget **\$287,788**

FY2014 Net Available Fund Balance:

Original Estimate	\$72,469,967	\$797,254
Revised Estimate	\$73,267,221	

Variance in FY2014 net available fund balance is due to a transfer from the Golf Debt Service Fund to the Municipal Golf Fund (M&C G-18263) to reimburse past debt service payments and to improve the fund's negative net position. This transaction subsequently reduced the estimated funds reserved in the General Fund for advances to cover negative fund balance in Proprietary funds.

Use of Fund Balance

Original Estimate	\$1,928,424	\$2,180,938
Revised Estimate	\$4,109,362	

Additional excess fund balance used to fund critical services.

General Fund Revenue Total with the Use of Fund Balance **\$589,750,930**

Net Changes from City Manager's Proposed Budget **\$2,468,726**

EXPLANATION OF GENERAL FUND APPROPRIATION CHANGES:

Original General Fund Appropriation:		\$587,282,204
City Attorney's Office		
Original Estimate	\$6,367,787	\$0
Revised Estimate	\$6,367,787	
No Changes		
City Auditor's Office		
Original Estimate	\$1,628,112	\$0
Revised Estimate	\$1,628,112	
No Changes		
City Manager's Office		
Original Estimate	\$7,898,325	\$0
Revised Estimate	\$7,898,325	
No Changes		
City Secretary's Office		
Original Estimate	\$1,093,268	\$0
Revised Estimate	\$1,093,268	
No Changes		
Code Compliance Department		
Original Estimate	\$17,942,183	\$960,300
Revised Estimate	\$18,902,483	
<p>The budget increases by \$215,788 for the addition of two Veterinarian Technicians and three Animal Shelter Technicians to form a Stray Support Team in the animal shelter and \$264,865 for three Animal Control Officers to form a mobile stray/critical response team. Further, the budget increases by \$479,647 for the addition of a five-person Safe Neighborhood Team. The total increase in appropriation is \$960,300.</p>		
Financial Management Services Department		
Original Estimate	\$9,935,655	\$0
Revised Estimate	\$9,935,655	
No Changes		

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Fire Department

Original Estimate	\$117,188,490	\$1,500,000
Revised Estimate	\$118,688,490	

The budget increases by \$1,500,00 for the cost associated with continuing the longevity supplemental pay for civil service employees until January 10, 2015. Additionally, the language in the Civil Service Staffing section of the Ordinance and in the Fire portion of Addendum C has been revised to reflect organizational impacts resulting from the expiration of the collective bargaining agreement.

Housing and Economic Development Department

Original Estimate	\$5,761,743	\$0
Revised Estimate	\$5,761,743	

No Changes

Human Resources Department

Original Estimate	\$3,460,499	\$0
Revised Estimate	\$3,460,499	

No Changes

Library Department

Original Estimate	\$19,186,939	\$0
Revised Estimate	\$19,186,939	

No Changes

Municipal Court Department

Original Estimate	\$17,379,629	\$8,426
Revised Estimate	\$17,388,055	

The budget increases by \$8,426 for the cost associated with the 4.3% pay rate adjustment for Municipal Court Judges who have completed five years of continuous service and approved per M&C G-18293.

Non-Departmental

Original Estimate	\$72,665,025	\$0
Revised Estimate	\$72,665,025	

No Changes

Parks and Community Services Department

Original Estimate	\$44,358,087	\$0
Revised Estimate	\$44,358,087	

No Changes

Planning & Development Department

Original Estimate	\$11,553,018	\$0
Revised Estimate	\$11,553,018	
No Changes		

Police Department

Original Estimate	\$204,606,000	\$0
Revised Estimate	\$204,606,000	
No Changes		

TPW Department

Original Estimate	\$46,257,444	\$0
Revised Estimate	\$46,257,444	
No Changes		

Revised General Fund Appropriation Total

\$589,750,930

Net Changes from City Manager's Proposed Budget

\$2,468,726

Enterprise, Internal Service and Special Funds:

Crime Control and Prevention District Fund

Original Revenue Estimate	\$62,125,285	\$760,897
Revised Revenue Estimate	\$62,886,182	

An increase of \$760,897 has been made to the Sales Tax revenue category based on a revised growth projection for sales tax revenue.

Original Proposed Appropriation	\$62,125,285	\$2,632,548
Revised Appropriation	\$64,757,833	

The budget increases by \$432,548 for costs associated with the Crime Prevention Unit, including six authorized positions. This unit was previously funded in the General Fund. The budget also increases by \$2,200,000 for debt service costs associated with the radio system replacement project. The total increase in appropriation is \$2,632,548.

Culture and Tourism Fund

Original Revenue Estimate	\$37,853,411	\$0
Revised Revenue Estimate	\$37,853,411	

No Changes

Original Proposed Appropriation	\$37,853,411	\$0
Revised Appropriation	\$37,853,411	

No Changes

Special Trust Fund

Original Revenue Estimate	\$7,540,257	\$0
Revised Revenue Estimate	\$7,540,257	

No Changes

Original Proposed Appropriation	\$7,540,257	\$0
Revised Appropriation	\$7,540,257	

No Changes

Environmental Protection Fund

Original Revenue Estimate	\$4,555,231	\$0
Revised Revenue Estimate	\$4,555,231	

No Changes

Original Proposed Appropriation	\$4,771,090	\$0
Revised Appropriation	\$4,771,090	

No Changes

Justice Asset Forfeiture Fund

Original Revenue Estimate	\$0	\$0
Revised Revenue Estimate	\$0	

No Changes

Original Proposed Appropriation	\$30,000	\$0
Revised Appropriation	\$30,000	

No Changes

Municipal Court Building Security Fund

Original Revenue Estimate	\$248,000	\$0
Revised Revenue Estimate	\$248,000	

No Changes

Original Proposed Appropriation	\$248,000	\$0
Revised Appropriation	\$248,000	

No Changes

Juvenile Case Management Fund

Original Revenue Estimate	\$194,713	\$0
Revised Revenue Estimate	\$194,713	

No Changes

Original Proposed Appropriation	\$194,713	\$0
Revised Appropriation	\$194,713	

No Changes

Municipal Court Technology Fund

Original Revenue Estimate	\$296,000	\$0
Revised Revenue Estimate	\$296,000	

No Changes

Original Proposed Appropriation	\$296,000	\$0
Revised Appropriation	\$296,000	

No Changes

Red Light Enforcement Fund

Original Revenue Estimate	\$8,812,900	\$0
Revised Revenue Estimate	\$8,812,900	

No Changes

Original Proposed Appropriation	\$10,711,806	\$0
Revised Appropriation	\$10,711,806	

No Changes

State Asset Forfeiture Fund

Original Revenue Estimate	\$0	\$0
Revised Revenue Estimate	\$0	

Total Revenues have been corrected to reflect the use of fund balance.

Original Proposed Appropriation	\$300,000	\$0
Revised Appropriation	\$300,000	

No Changes

Treasury Asset Forfeiture

Original Revenue Estimate	\$0	\$0
Revised Revenue Estimate	\$0	

No Changes

Original Proposed Appropriation	\$50,000	\$0
Revised Appropriation	\$50,000	

No Changes

Capital Projects Fund - 2014 BOND PROGRAM

Original Revenue Estimate	\$87,343,178	\$0
Revised Revenue Estimate	\$87,343,178	

No Changes

Original Proposed Appropriation	\$53,394,178	\$0
Revised Appropriation	\$53,394,178	

Language has been added to acknowledge the contribution to fund balance.

Vehicle and Equipment Replacement Fund

Original Revenue Estimate	\$3,217,945	\$252,000
Revised Revenue Estimate	\$3,469,945	

A revenue increase of \$132,000 has been made to reflect the cost of additional vehicles as part of adding three Animal Control Officers to form a mobile stray/critical response team. Also an increase of \$120,000 has been made to reflect the cost of funding additional vehicles as part of adding the five-person Safe Neighborhood Team. The total increase in appropriation is \$252,000. Additionally, a reference in the fund description has been corrected.

Original Proposed Appropriation	\$3,217,945	\$252,000
Revised Appropriation	\$3,469,945	

An appropriation increase of \$132,000 has been made to reflect the cost of additional vehicles as part of adding three Animal Control Officers to form a mobile stray/critical response team. Also an increase of \$120,000 has been made to reflect the cost of funding additional vehicles as part of adding the five-person Safe Neighborhood Team. The total increase in appropriation is \$252,000. Additionally, a reference in the fund description has been corrected.

Debt Service Fund

Original Revenue Estimate	\$86,229,087	\$0
Revised Revenue Estimate	\$86,229,087	

The formatting has been changed to delineate current property tax from delinquent property tax collections.

Original Proposed Appropriation	\$82,535,555	\$0
Revised Appropriation	\$82,535,555	

Language has been added to acknowledge the contribution to fund balance.

Municipal Airports Fund

Original Revenue Estimate	\$5,047,184	\$0
Revised Revenue Estimate	\$5,047,184	

No Changes

Original Proposed Appropriation	\$5,047,184	\$0
Revised Appropriation	\$5,047,184	

No Changes

Municipal Golf Fund

Original Revenue Estimate	\$5,020,445	\$0
Revised Revenue Estimate	\$5,020,445	

No Changes

Original Proposed Appropriation	\$5,020,445	\$0
Revised Appropriation	\$5,020,445	

No Changes

Municipal Parking Fund

Original Revenue Estimate	\$7,069,009	\$0
Revised Revenue Estimate	\$7,069,009	

No Changes

Original Proposed Appropriation	\$7,069,009	\$0
Revised Appropriation	\$7,069,009	

No Changes

Solid Waste Fund

Original Revenue Estimate	\$56,456,365	\$0
Revised Revenue Estimate	\$56,456,365	

No Changes

Original Proposed Appropriation	\$55,744,577	\$287,788
Revised Appropriation	\$56,032,365	

This budget increases by \$287,788 to partially fund the new Code Compliance Safe Neighborhood Team, the cost for which will be allocated between the Solid Waste Fund and the General Fund. Additionally, language has been added to acknowledge the contribution to net position.

Stormwater Utility Fund

Original Revenue Estimate	\$36,011,581	\$0
Revised Revenue Estimate	\$36,011,581	

No Changes

Original Proposed Appropriation	\$36,011,581	\$0
Revised Appropriation	\$36,011,581	

No Changes

Water and Sewer Fund

Original Revenue Estimate	\$402,228,439	\$0
Revised Revenue Estimate	\$402,228,439	

No Changes

Original Proposed Appropriation	\$402,228,439	\$0
Revised Appropriation	\$402,228,439	

No Changes

Capital Projects Service Fund

Original Revenue Estimate	\$13,471,745	\$0
Revised Revenue Estimate	\$13,471,745	

No Changes

Original Proposed Appropriation	\$13,471,745	\$0
Revised Appropriation	\$13,471,745	

No Changes

Equipment Services Fund

Original Revenue Estimate	\$28,266,962	\$0
Revised Revenue Estimate	\$28,266,962	

No Changes

Original Proposed Appropriation	\$27,239,591	\$0
Revised Appropriation	\$27,239,591	

Language has been added to acknowledge the contribution to net position.

Group Health & Life Insurance Fund

Original Revenue Estimate	\$102,669,139	\$0
Revised Revenue Estimate	\$102,669,139	

No Changes

Original Proposed Appropriation	\$104,471,435	\$0
Revised Appropriation	\$104,471,435	

No Changes

Information Systems Fund

Original Revenue Estimate	\$26,532,002	\$0
Revised Revenue Estimate	\$26,532,002	

No Changes

Original Proposed Appropriation	\$26,532,002	\$0
Revised Appropriation	\$26,532,002	

No Changes

Office Services Fund

Original Revenue Estimate	\$1,575,080	\$0
Revised Revenue Estimate	\$1,575,080	

No Changes

Original Proposed Appropriation	\$1,421,281	\$0
Revised Appropriation	\$1,421,281	

Language has been added to acknowledge the contribution to net position.

Risk Management Fund

Original Revenue Estimate	\$6,804,753	\$0
Revised Revenue Estimate	\$6,804,753	

No Changes

Original Proposed Appropriation	\$6,804,753	\$0
Revised Appropriation	\$6,804,753	

No Changes

Unemployment Compensation Fund

Original Revenue Estimate	\$450,643	\$0
Revised Revenue Estimate	\$450,643	

No Changes

Original Proposed Appropriation	\$471,893	\$0
Revised Appropriation	\$471,893	

No Changes

Workers' Compensation Fund

Original Revenue Estimate	\$13,130,895	\$0
Revised Revenue Estimate	\$13,130,895	

No Changes

Original Proposed Appropriation	\$13,130,895	\$0
Revised Appropriation	\$13,130,895	

No Changes

Lake Worth Trust Fund

Original Revenue Estimate	\$181,000	\$0
Revised Revenue Estimate	\$181,000	

No Changes

Original Proposed Appropriation	\$181,000	\$0
Revised Appropriation	\$181,000	

No Changes

FORT WORTH



GENERAL FUND REVENUE SUMMARY

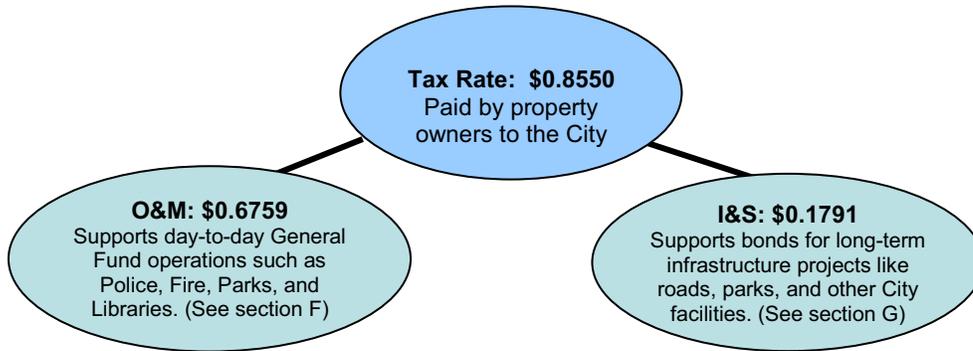
	ADOPTED FY2014	RE-ESTIMATE FY2014*	ADOPTED FY2015	CHANGE FROM FY2014 ADOPTED	% CHANGE	CHANGE FROM RE-ESTIMATE	% CHANGE
Property Taxes	\$293,301,737	\$293,842,726	\$308,873,881	\$15,572,144	5.3%	\$15,031,155	5.1%
Sales Tax	120,934,328	124,763,524	126,013,570	5,079,242	4.2%	1,250,046	1.0%
Other Local Taxes	8,666,437	8,392,910	8,735,302	68,865	0.8%	342,392	4.1%
Licenses and Permits	45,557,225	45,934,436	47,400,951	1,843,726	4.0%	1,466,515	3.2%
Fines and Forfeitures	18,630,093	16,573,690	17,930,692	(699,401)	(3.8%)	1,357,002	8.2%
Use of Money and Property	4,380,298	4,947,551	4,548,360	168,062	3.8%	(399,191)	(8.1%)
Revenue From Other Agencies	1,128,593	1,230,562	903,587	(225,006)	(19.9%)	(326,975)	(26.6%)
Service Charges	25,157,759	25,476,405	27,465,939	2,308,180	9.2%	1,989,534	7.8%
Transfers	47,011,368	54,265,198	41,845,997	(5,165,371)	(11.0%)	(12,419,201)	(22.9%)
Other Revenue	<u>429,875</u>	<u>20,576,011</u>	<u>1,923,289</u>	<u>1,493,414</u>	<u>347.4%</u>	<u>(18,652,722)</u>	<u>(90.7%)</u>
Total Revenue	\$565,197,713	\$596,003,013	\$585,641,568	\$20,443,855	3.6%	(\$10,361,445)	(1.7%)
Use of Fund Balance	\$7,737,698	\$0	\$4,109,362				
Total General Fund Resources	\$572,935,411	\$596,003,013	\$589,750,930				

*As of Fiscal Month 9

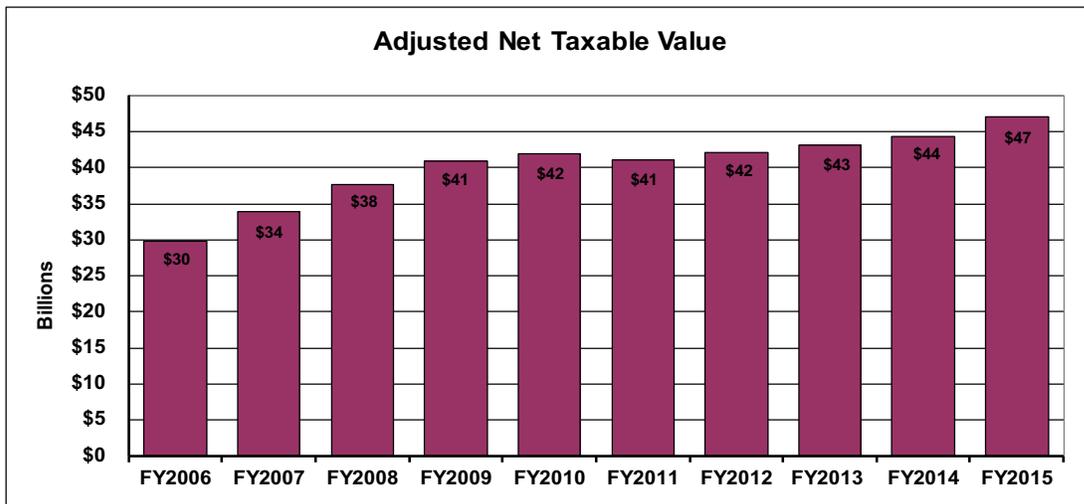
PROPERTY TAXES

The FY2015 adopted budget maintains the City’s property tax rate at \$0.8550 per \$100 net taxable valuation. The total appraised value of the City’s property tax roll increased \$3.7 billion or 6.1 percent from the July 2013 certified roll to the July 2014 certified roll. Adjusted Net Taxable Value (which is the Net Taxable Value plus the value of incomplete properties and properties under protest), increased \$2.8 billion or 6.3 percent in the same time period across all properties within the City of Fort Worth. Adjusted Net Taxable Value is the basis for the City’s property tax revenue calculation.

The allocation and use of operating and maintenance (O&M) versus the interest and sinking (I&S) rate is depicted in the diagram below.



As a result of the increase in values, the City is projected to collect \$15.6 million more in General Fund property tax revenue (which includes delinquent, penalty, and interest) than in FY2014. The increase in property tax revenue from FY2014 is primarily due to a 6.3% growth in the adjusted net taxable value for properties primarily within the Tarrant County Appraisal District for FY2014. The graph below shows the ten-year property tax trend.



The estimate of the FY2015 tax revenue is based on the certified roll provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2014. The assumed collection rate is 98.5 percent. 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

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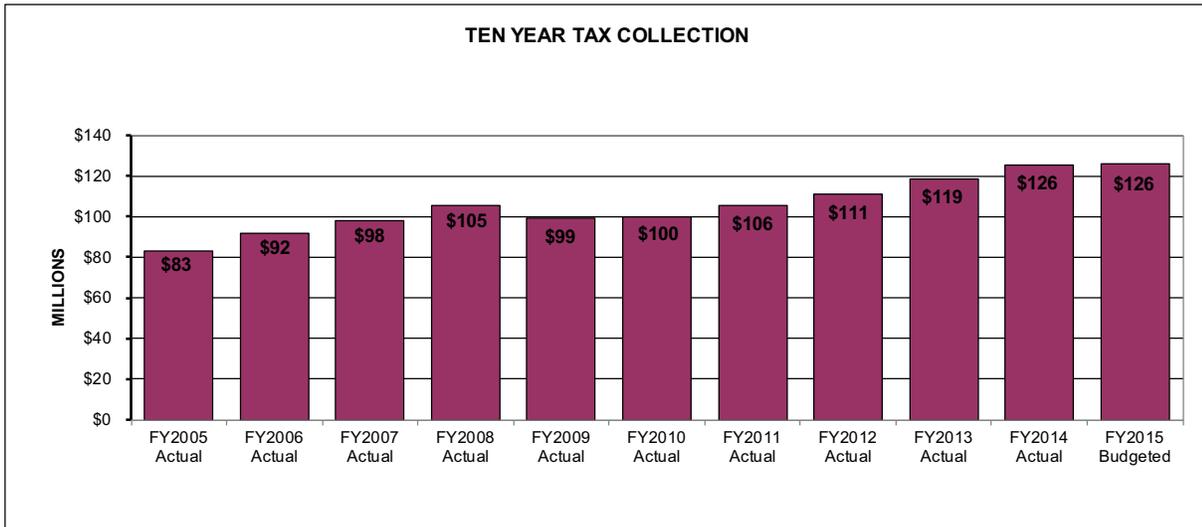
homestead exemption granted to senior citizens, and the Freeport exemption for commercial goods to be exported from the state.

The following indicates the loss of taxable value for various exemptions from the certified roll:

Total Appraised Value	\$64,934,531,075
Less	
Agricultural	\$564,705,792
Scenic Land	\$6,471,762
Disabled Veteran	\$158,735,363
Over 65	\$1,157,826,040
Homestead	\$3,930,666,568
Disabled Person	\$101,700,816
Freeport Inventory	\$2,716,026,506
Solar / Wind Power	\$13,889
Pollution Control	\$8,468,032
Foreign Tradezone	\$404,984,281
Historic Site	\$71,337,024
Prorated Absolute	\$82,312,840
Comm Hse Dev	\$112,685,510
Abatement Value Loss	\$261,863,281
PP Nominal Value Loss	\$8,270,493
Freeze Taxable (Denton)	\$18,403,787
Homestead Cap (Denton)	\$9,748,630
Absolute abatement	\$7,454,672,417
Sub-Total Exemptions	\$17,068,893,031
Net Taxable Value	\$47,865,638,044
Less	
Appraised value of protested properties	\$1,084,797,839
Appraised value of incomplete properties	\$889,148,285
Certified Net Taxable Value	\$45,891,691,920
Plus	
Minimum value of protested properties	\$678,302,500
Incomplete properties	\$505,955,504
Adjusted Net Taxable Value	\$47,075,949,924
Tax Rate per \$100 of Value	\$0.85500
Total Levy	\$402,499,372
Less	
Collection Rate	98.5%
Estimated Collection of Levy	\$396,461,881
Less	
Estimated TIF Contribution	(\$11,568,250)
Budgeted Revenues	\$384,893,631

SALES TAX

Revenue from the City's one percent of the sales tax, exclusive of the one-half percent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$126,013,570, an increase of \$5,079,242 or 4.2 percent from the FY2014 budget. This revenue is dependent on the level of wholesale and retail sales. Over the past ten years the City of Fort Worth sales tax collection grew from \$83M in 2005 to the anticipated amount of \$126M in 2015. This represents a 52% growth over the last ten years.



The increase from FY2014 is primarily due to improving economic conditions demonstrated by actual receipts reported by the State Comptroller's Office. The actual collection for FY2014 shows an additional 3.8 percent or \$4.6M in sales tax revenue realized over the budgeted amount. This growth is projected to continue throughout FY2015. Current data suggests substantial collection growth in retail and wholesale trade is driving the growth.

OTHER LOCAL TAXES

Other Local Taxes include revenue from communications providers, taxes on beverage sales and bingo-game receipts. Revenues in this category are anticipated to increase by \$68,865 or 0.8 percent from the FY2014 adopted budget. There is an increase in state mixed beverage tax which is offset by a slight decrease due to lower gross receipts from telephone services. The reduction of land line service is due to culture and technology shift to mobile and cellular phones.

LICENSES AND PERMITS

Licenses and Permits are primarily made up of gas, electric, telecom and cable franchise fees and health permit fees. Revenues in this category are anticipated to increase by \$1,843,726 or 4.0 percent from the FY2014 budget. The increase is primarily due to higher Cable Street Rental fees which are calculated as a percentage of cable revenue. Cable utility revenue increases are attributable to an increasing number of cable subscribers coupled with higher rates charged to consumers. Over the last three years the cable rate has increased between 7% and 10%. An additional increase is projected in franchise fees charged to electric utilities due to population growth.

FINES AND FORFEITURES

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Fines and Forfeitures are mainly made up of deferred disposition fees, penalty fees, traffic fines, general fines, court service fees and truancy court fees. Revenues in this category are projected to decrease by \$699,401 or 3.8 percent from the FY2014 budget. The decrease is primarily due to lower traffic and parking fine revenue based on a decline in the number of new cases filed related to traffic/non traffic citations. These decreases are slightly offset by higher revenues from deferred disposition based on current re-estimates.

REVENUE FROM USE OF MONEY AND PROPERTY

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, concession sales, and sales of abandoned vehicles. Revenues in this category are projected to increase by \$168,062 or 3.8 percent from the FY2014 budget. The increase is primarily due to lease/rental revenues in the recently acquired Gordon Swift building. This increase is offset by slight decreases due to lower interest revenue on invested City funds based on decreased cash balances in the General Fund.

REVENUE FROM OTHER AGENCIES

Revenue from Other Agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to decrease by \$225,006 or 19.9 percent from the FY2014 budget. This decrease is based on the actual number of state and federal grants being charged indirect costs.

SERVICE CHARGES

Service Charges are mainly made up of administrative service charges, housing and building related permits, auto pound fees, mowing fees, athletic fees and library charges. Revenues in this category are projected to increase by \$2,308,180 or 9.2 percent from the FY2014 budget due mainly to increased service fees proposed by the Planning and Development Department and the Parks and Community Services Department. The increase is also attributable to a new contract to provide fire suppression and other fire protection services to the city of Westworth Village by the Fort Worth Fire Department. This increase is partially offset by decreases due to lower Water and Sewer administrative charges as well as lower towage and storage fees based on a lower volume of impounds at the auto pound.

TRANSFERS

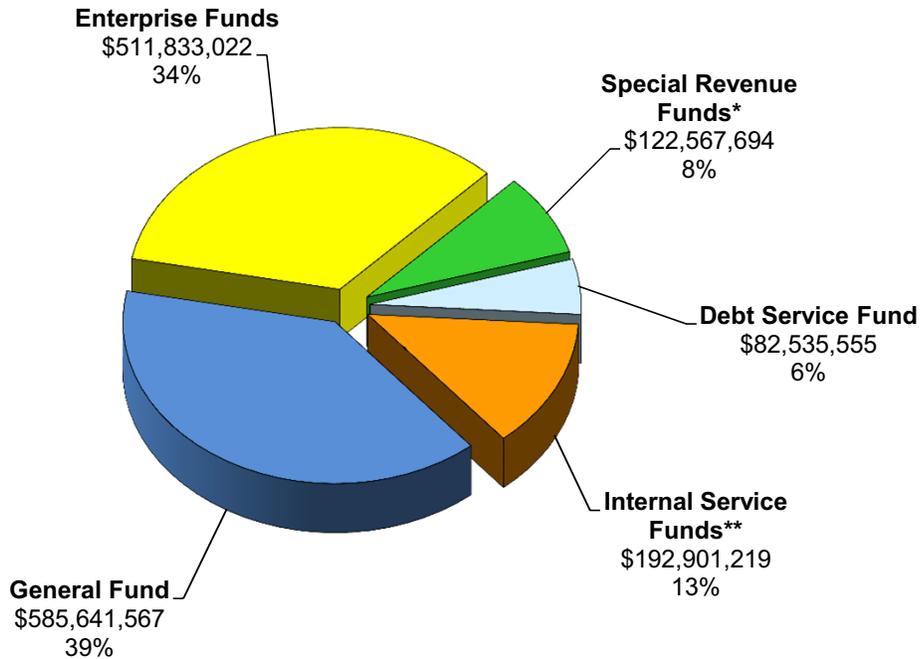
Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Stormwater, and the Crime Control and Prevention District to the General Fund. Revenues in this category are projected to decrease by \$5,165,371 or 11 percent from the FY2014 budget. The decrease is primarily due to the revenue transfer from the Crime Control and Prevention District (CCPD). In prior years, the CCPD transferred revenue to the General Fund to support the cost of the jail contract with the City of Mansfield. Beginning in FY2015, CCPD will begin paying the City of Mansfield jail services contract directly instead of transferring the funds to the General Fund for payment. Also, the transfer from the Culture and Tourism Fund to reimburse the General Fund for Electricity costs will be eliminated in FY2015. Electricity payments for Fort Worth Convention Center and Will Rogers Memorial Center will be paid from the Culture and Tourism Fund. These decreases were offset by a net increase in transfers from the Water and Sewer Fund and Stormwater Utility Fund. The Water and Sewer and the Stormwater Utility funds transfer funds for the budgeted payment in lieu of taxes and street rental fee. The increase is the result of potential rate increases for Water and Sewer Fund and customer growth for both funds.

OTHER REVENUE

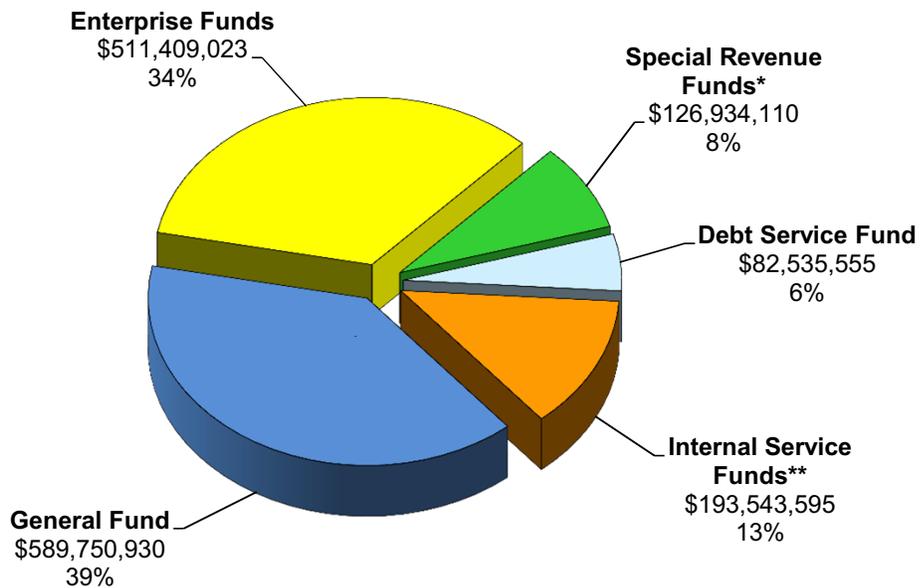
Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$1,493,414 or 347.4 percent from the FY2014 budget. The increase is primarily due to reimbursements from Alliance for the Texas Aero Engine Services Limited lease at Alliance Airport, TxDOT for partially funding the transportation coordinator position and other agencies for receiving fire services during special events.

FY2015 ADOPTED BUDGET
CITY OF FORT WORTH
TOTAL OPERATING BUDGET

REVENUES: \$ 1,495,479,057



EXPENDITURES: \$ 1,504,173,213

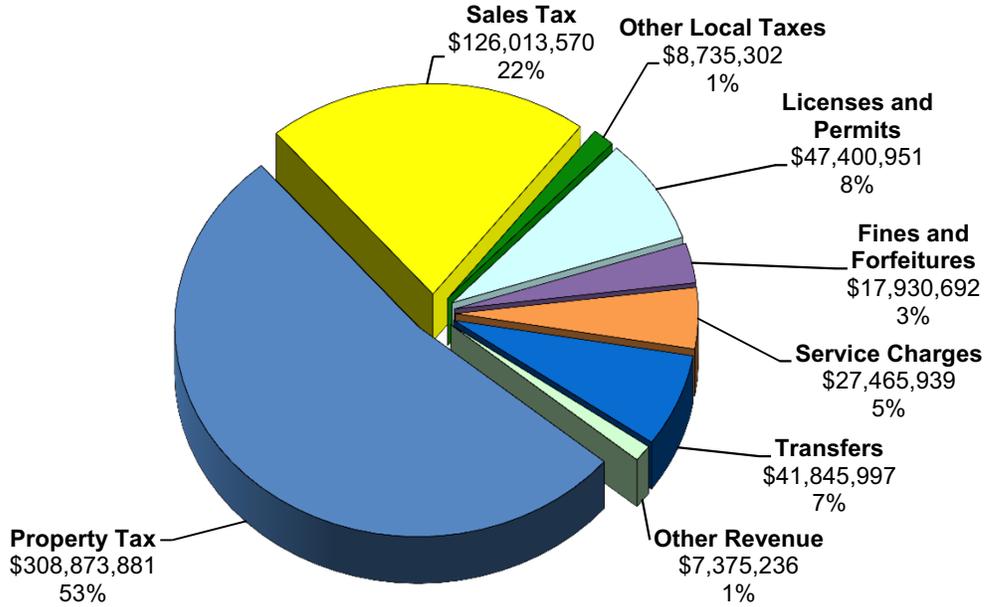


*Special Revenue Funds include Fiduciary Funds.

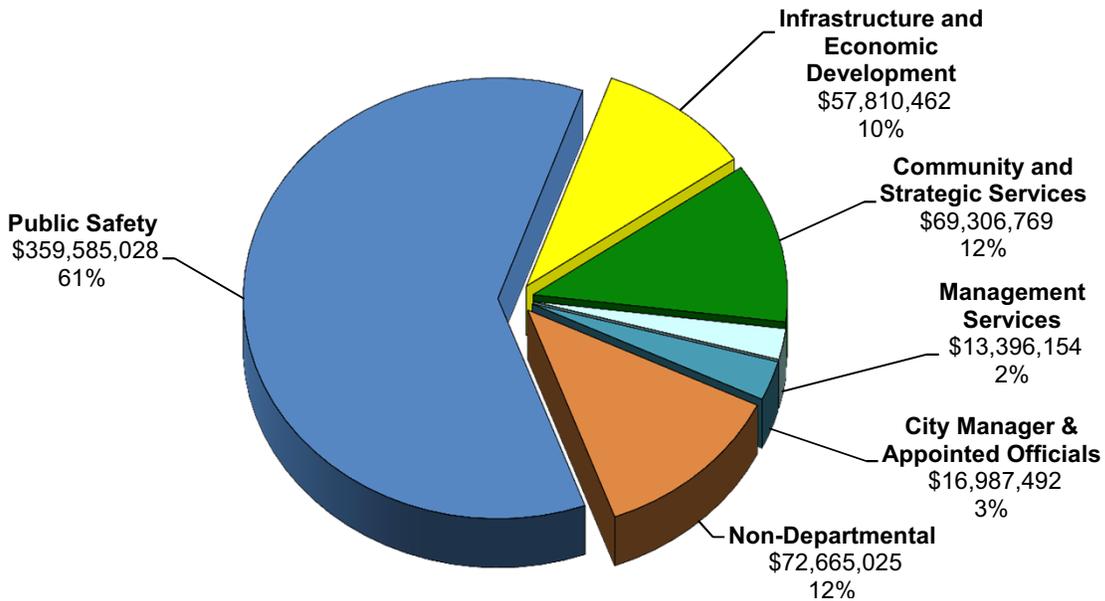
**Internal Service Funds include Insurance Funds.

**FY2015 ADOPTED BUDGET
CITY OF FORT WORTH
GENERAL FUND BUDGET**

REVENUES: \$ 585,641,568



EXPENDITURES: \$ 589,750,930



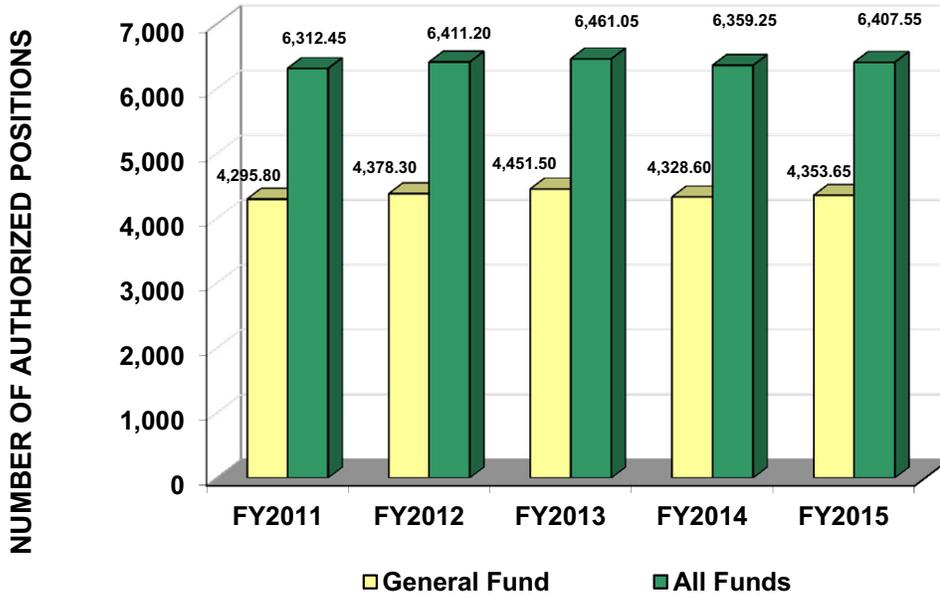
**SUMMARY OF AUTHORIZED POSITIONS AND EXPENDITURES
GENERAL FUND BY DEPARTMENT**

	AUTHORIZED POSITIONS					EXPENDITURES				
	Actual FY2013	Adopted FY2014	Adopted FY2015	A.P. Change	% Change	Actual FY2013	Adopted FY2014	Adopted FY2015	\$ Change	% Change
CITY ATTORNEY'S OFFICE	53.00	53.00	51.00	(2.00)	(3.8%)	\$ 5,745,235	\$ 6,012,150	\$ 6,367,787	\$ 355,637	5.9%
CITY AUDITOR'S OFFICE	15.00	15.00	15.00	0.00	0.0%	\$ 2,685,287	\$ 2,526,279	\$ 1,628,112	\$ (898,167)	(35.6%)
CITY MANAGER'S OFFICE	43.55	36.25	47.25	11.00	30.3%	\$ 6,459,905	\$ 5,896,726	\$ 7,898,325	\$ 2,001,599	33.9%
CITY SECRETARY'S OFFICE	11.50	11.00	11.00	0.00	0.0%	\$ 1,057,151	\$ 1,109,842	\$ 1,093,268	\$ (16,574)	(1.5%)
CODE COMPLIANCE	206.00	202.00	218.00	16.00	7.9%	\$ 16,737,117	\$ 17,013,264	\$ 18,902,483	\$ 1,889,219	11.1%
FINANCIAL MANAGEMENT SVCS	72.00	88.00	90.70	2.70	3.1%	\$ 7,864,822	\$ 8,231,317	\$ 9,935,655	\$ 1,704,338	20.7%
FIRE	955.00	931.00	931.00	0.00	0.0%	\$ 119,494,092	\$ 119,744,262	\$ 118,688,490	\$ (1,055,772)	(0.9%)
HOUSING & ECONOMIC DEVELOPMENT	19.90	17.90	27.70	9.80	54.7%	\$ 4,951,309	\$ 4,956,592	\$ 5,761,743	\$ 805,151	16.2%
HUMAN RESOURCES	34.25	31.65	32.70	1.05	3.3%	\$ 3,594,431	\$ 3,489,331	\$ 3,460,499	\$ (28,832)	(0.8%)
LIBRARY	219.50	219.50	214.50	(5.00)	(2.3%)	\$ 19,052,103	\$ 19,012,018	\$ 19,186,939	\$ 174,921	0.9%
MUNICIPAL COURT	197.50	190.50	184.00	(6.50)	(3.4%)	\$ 16,740,876	\$ 16,909,218	\$ 17,388,055	\$ 478,837	2.8%
NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.0%	\$ 74,273,185	\$ 65,937,993	\$ 72,665,025	\$ 6,727,032	10.2%
PARKS & COMMUNITY SERVICES	352.10	338.10	343.10	5.00	1.5%	\$ 41,895,844	\$ 41,985,341	\$ 44,358,087	\$ 2,372,746	5.7%
PLANNING & DEVELOPMENT	147.00	138.00	135.00	(3.00)	(2.2%)	\$ 11,931,336	\$ 11,392,166	\$ 11,553,018	\$ 160,852	1.4%
POLICE	1,845.00	1,797.00	1,791.00	(6.00)	(0.3%)	\$ 204,025,265	\$ 204,225,440	\$ 204,606,000	\$ 380,560	0.2%
TRANSPORTATION & PUBLIC WORKS	280.20	259.70	261.70	2.00	0.8%	\$ 45,594,675	\$ 44,493,472	\$ 46,257,444	\$ 1,763,972	4.0%
GENERAL FUND TOTAL	4,451.50	4,328.60	4,353.65	25.05	0.6%	\$ 582,102,633	\$ 572,935,411	\$ 589,750,930	\$ 16,815,519	2.9%

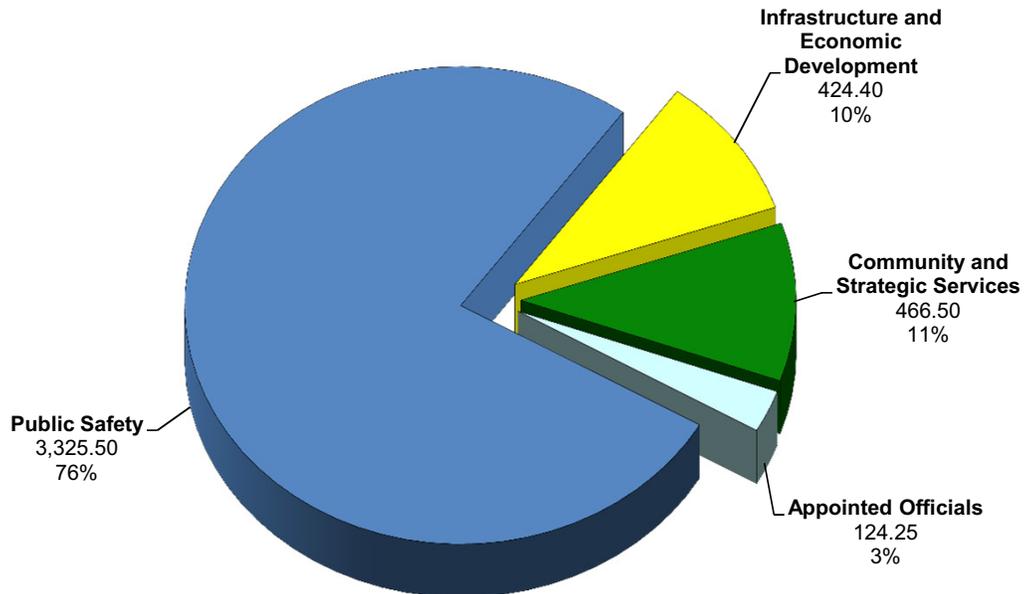
**SUMMARY OF AUTHORIZED POSITIONS AND EXPENDITURES
OTHER FUNDS**

	AUTHORIZED POSITIONS					EXPENDITURES				
	Actual FY2013	Adopted FY2014	Adopted FY2015	A.P. Change	% Change	Actual FY2013	Adopted FY2014	Adopted FY2015	\$ Change	% Change
GOVERNMENTAL FUNDS										
<u>Special Revenue Funds</u>										
CRIME DISTRICT	195.00	211.00	225.00	14.00	6.6%	\$50,374,335	\$62,320,362	\$64,757,833	\$2,437,471	3.9%
CULTURE AND TOURISM FUND	132.00	133.00	133.00	0.00	0.0%	\$40,254,147	\$35,437,069	\$37,853,411	\$2,416,342	6.8%
ENVIRONMENTAL PROTECTION FUND	23.80	23.30	24.30	1.00	4.3%	\$4,743,017	\$4,742,916	\$4,771,090	\$28,174	0.6%
RED LIGHT ENFORCEMENT FUND	43.00	43.00	43.00	0.00	0.0%	\$10,444,827	\$9,843,330	\$10,711,806	\$868,476	8.8%
SPECIAL TRUST FUND	0.00	0.00	0.00	0.00	0.0%	\$6,773,257	\$7,540,257	\$7,540,257	\$0	0.0%
STATE ASSET FORFEITURE FUND	0.00	0.00	0.00	0.00	0.0%	\$0	\$0	\$300,000	\$300,000	0.0%
JUSTICE ASSET FORFEITURE FUND	0.00	0.00	0.00	0.00	0.0%	\$656,913	\$0	\$30,000	\$30,000	0.0%
TREASURY ASSET FORFEITURE FUND	0.00	0.00	0.00	0.00	0.0%	\$0	\$0	\$50,000	\$50,000	0.0%
MUNICIPAL COURT TECHNOLOGY FUND	0.00	0.00	0.00	0.00	0.0%	\$0	\$0	\$296,000	\$296,000	0.0%
MUNICIPAL COURT BLDG. SECURITY FUND	0.00	0.00	0.00	0.00	0.0%	\$0	\$0	\$248,000	\$248,000	0.0%
JUVENILE CASE MANAGER FUND	0.00	0.00	0.00	0.00	0.0%	\$0	\$0	\$194,713	\$194,713	0.0%
Special Revenue Funds Total	393.80	410.30	425.30	15.00	3.7%	\$113,246,496	\$119,883,934	\$126,753,110	\$6,869,176	5.7%
<u>General Debt Service Fund</u>										
DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.0%	\$108,420,964	\$79,838,122	\$82,535,555	\$2,697,433	3.4%
General Debt Service Fund Total	0.00	0.00	0.00	0.00	0.0%	\$108,420,964	\$79,838,122	\$82,535,555	\$2,697,433	3.4%
PROPRIETARY FUNDS										
<u>Enterprise Funds</u>										
MUNICIPAL AIRPORTS FUND	24.00	24.00	24.00	0.00	0.0%	\$6,258,258	\$4,833,553	\$5,047,184	\$213,631	4.4%
MUNICIPAL GOLF FUND	38.00	38.00	38.00	0.00	0.0%	\$5,169,637	\$4,988,364	\$5,020,445	\$32,081	0.6%
MUNICIPAL PARKING FUND	12.00	12.00	12.00	0.00	0.0%	\$6,782,089	\$6,934,278	\$7,069,008	\$134,730	1.9%
SOLID WASTE FUND	83.00	84.00	92.00	8.00	9.5%	\$55,193,410	\$56,060,962	\$56,032,365	(\$28,597)	(0.1%)
STORMWATER UTILITY FUND	115.00	113.00	113.00	0.00	0.0%	\$31,847,949	\$35,278,001	\$36,011,581	\$733,580	2.1%
WATER AND SEWER FUND	934.00	940.00	937.00	(3.00)	(0.3%)	\$382,965,739	\$386,443,275	\$402,228,439	\$15,785,164	4.1%
Enterprise Funds Total	1,206.00	1,211.00	1,216.00	5.00	0.4%	\$488,217,082	\$494,538,433	\$511,409,022	\$16,870,589	3.4%
<u>Internal Service Funds</u>										
CAPITAL PROJECTS SERVICE FUND	143.00	138.00	137.00	(1.00)	(0.7%)	\$13,416,411	\$14,228,642	\$13,471,745	(\$756,897)	(5.3%)
EQUIPMENT SERVICES FUND	106.00	106.00	106.00	0.00	0.0%	\$26,491,925	\$28,219,625	\$27,239,591	(\$980,034)	(3.5%)
GROUP HEALTH FUND	9.05	9.95	9.57	(0.38)	(3.8%)	\$97,060,319	\$103,133,047	\$104,471,435	\$1,338,388	1.3%
INFORMATION SYSTEMS FUND	127.00	133.00	139.00	6.00	4.5%	\$23,516,481	\$25,327,781	\$26,532,002	\$1,204,221	4.8%
OFFICE SERVICES FUND	9.00	6.00	6.00	0.00	0.0%	\$1,705,837	\$1,482,852	\$1,421,281	(\$61,571)	(4.2%)
RISK MANAGEMENT FUND	7.00	7.00	7.30	0.30	4.3%	\$5,322,002	\$7,042,898	\$6,804,753	(\$238,145)	(3.4%)
TEMPORARY LABOR FUND	1.10	1.50	0.00	(1.50)	(100.0%)	\$790,540	\$982,620	\$0	(\$982,620)	(100.0%)
UNEMPLOYMENT COMP FUND	0.15	0.15	0.15	0.00	0.0%	\$287,033	\$522,470	\$471,893	(\$50,577)	(9.7%)
WORKERS COMP FUND	7.45	7.75	7.58	(0.17)	(2.2%)	\$12,295,076	\$13,117,131	\$13,130,895	\$13,764	0.1%
Internal Service Funds Total	409.75	409.35	412.60	3.25	0.8%	\$180,885,624	\$194,057,066	\$193,543,595	(\$513,471)	(0.3%)
FIDUCIARY FUNDS										
LAKE WORTH TRUST FUND	0.00	0.00	0.00	0.00	0.0%	\$259,051	\$206,000	\$181,000	(\$25,000)	(12.1%)
Fiduciary Funds Total	0.00	0.00	0.00	0.00	0.0%	\$259,051	\$206,000	\$181,000	(\$25,000)	(12.1%)
TOTAL ALL FUNDS (including GENERAL FUND)	6,461.05	6,359.25	6,407.55	48.30	0.8%	\$1,473,131,850	\$1,461,458,966	\$1,504,173,212	\$42,714,246	2.9%

CHANGES IN AUTHORIZED POSITIONS



**AUTHORIZED POSITION BY FUNCTION
GENERAL FUND, FY2015**



TOTAL = 4,353.65

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. To monitor the condition of the General Fund and all other City funds, a financial management report is prepared that evaluates revenues and expenditures. The table below illustrates the fund balance requirement for each operating fund.

	Estimated Cash Balance as of 9/30/14 (3)	Projected Revenues	Projected Expenditures	Estimated Available Cash as of 9/30/15	Reserve Requirement % (4)	Reserve Requirement	Excess/ (Deficit)
General Fund (1)							
GENERAL FUND (6)	\$73,267,221	\$585,641,568	(\$589,750,930)	\$69,157,859	10%	\$58,975,093	\$10,182,766
Enterprise Funds (2)							
MUNICIPAL AIRPORTS FUND	\$2,421,839	\$5,047,184	(\$5,047,184)	\$2,421,839	20%	\$960,437	\$1,461,402
MUNICIPAL GOLF FUND (5)	\$628,943	\$5,020,445	(\$5,020,445)	\$628,943	20%	\$1,001,889	(\$372,946)
MUNICIPAL PARKING FUND	\$447,435	\$7,069,008	(\$7,069,008)	\$447,435	20%	\$597,029	(\$149,594)
SOLID WASTE FUND	\$23,990,465	\$56,456,365	(\$56,032,365)	\$24,414,465	20%	\$11,018,546	\$13,395,920
STORMWATER UTILITY FUND	\$19,311,509	\$36,011,581	(\$36,011,581)	\$19,311,509	20%	\$4,730,618	\$14,580,891
WATER AND SEWER FUND	\$51,266,317	\$402,228,439	(\$402,228,439)	\$51,266,317	20%	\$50,559,465	\$706,852
Internal Service Funds (2)							
CAPITAL PROJECTS SERVICE	(\$2,289,919)	\$13,471,745	(\$13,471,745)	(\$2,289,919)	0%	\$0	(\$2,289,919)
EQUIPMENT SERVICES FUND	(\$2,547,902)	\$28,266,960	(\$27,239,591)	(\$1,520,533)	0%	\$0	(\$1,520,533)
GROUP HEALTH FUND	\$37,681,557	\$102,669,139	(\$104,471,435)	\$35,879,261	15%	\$15,670,715	\$20,208,546
INFORMATION SYSTEMS FUND	\$6,152,146	\$26,532,002	(\$26,532,002)	\$6,152,146	0%	\$0	\$6,152,146
OFFICE SERVICES FUND	(\$644,167)	\$1,575,080	(\$1,421,281)	(\$490,368)	0%	\$0	(\$490,368)
RISK MANAGEMENT FUND	12,396,226	\$6,804,753	(\$6,804,753)	\$12,396,226	25%	\$1,701,188	\$10,695,038
UNEMPLOYMENT COMP FUND	\$558,966	\$450,643	(\$471,893)	\$537,716	25%	\$117,973	\$419,743
WORKERS' COMP FUND	\$5,976,567	\$13,130,895	(\$13,130,895)	\$5,976,567	25%	\$3,282,724	\$2,693,843
FIDUCIARY FUNDS							
LAKE WORTH TRUST FUND	\$1,011,283	\$181,000	(\$181,000)	\$1,011,283	0%	\$0	\$1,011,283
Special Revenue Funds (2)							
CRIME DISTRICT	\$24,632,691	\$62,886,182	(\$64,757,833)	\$22,761,040	37%	\$23,960,398	(\$1,199,358)
CULTURE AND TOURISM FUND	\$10,996,197	\$37,853,411	(\$37,853,411)	\$10,996,197	20%	\$5,964,137	\$5,032,059
ENVIRONMENTAL PROTECTION	\$6,866,662	\$4,555,231	(\$4,771,090)	\$6,650,803	20%	\$890,870	\$5,759,933
RED LIGHT ENFORCEMENT FUND	\$2,779,020	\$8,812,900	(\$10,711,806)	\$880,114	20%	\$2,142,361	(\$1,262,247)

1 - Fund/Cash balance information as of 9/30/14 for General Fund is based on information provided by the Financial Management Services (FMS) Department as it appeared in the 2013 Comprehensive Annual Financial Report (CAFR) for 9/30/13, then adjusted by estimated revenue and expenditure projections for each General Fund department based on financial data as of fiscal month nine of FY2014.

2 - Fund/Cash balance information as of 9/30/14 is based on information provided by the FMS Department as it appeared in the 2013 CAFR for 09/30/13, then adjusted by estimated revenue and expenditure projections for each fund based on financial data as of fiscal month nine of FY2014.

3 - Available Cash Balance which is the CAFR Ending Cash Balance minus Payables.

4 - Internal Service funds, with the exception of Insurance Funds, don't have fund balance requirement.

5 - Municipal Golf Fund (Golf) Estimated Cash Balance as of 9/30/14 includes the transfer of \$8,798,188 from the General Fund fund balance to Golf (M&C G-18306) and the transfer of \$797,254 from the Golf Debt Service Fund (D102) to reimburse previously made debt service payments and to improve the Funds' negative net position (M&C G-18263).

6- Excess fund balance DOES NOT reflect a \$3,958,558.00 use of fund balance to fund compensation changes for FY2015 resulting from the approved collective bargaining agreement for Fire (M&C LOG NAME 36SUPPLEMENTAL APPROPRIATION ORDINANCE AMENDING FY2015 BUDGET).

FORT WORTH

