



CITY OF FORT WORTH, TEXAS

Fort Worth Skyline

FY2025 BUDGET

ADOPTED ANNUAL BUDGET & PROGRAM OBJECTIVES



Economic Development



Community Investment



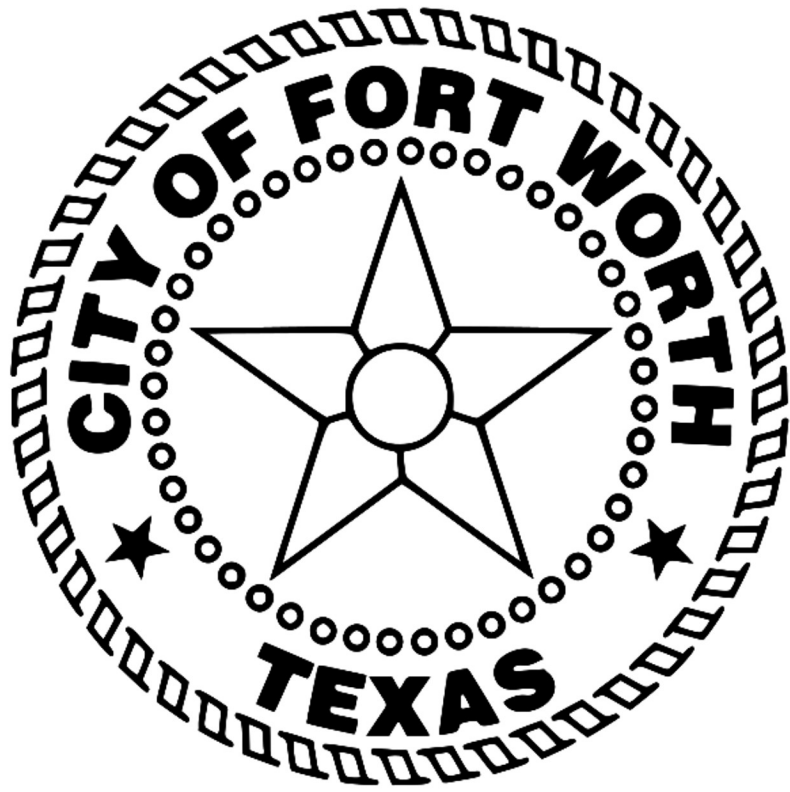
Community Safety



Infrastructure



Responsible Growth



**CITY OF FORT WORTH, TEXAS
FISCAL YEAR 2024-2025
ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$11,601,369, which is a 1.58 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$25,987,428.

CITY COUNCIL RECORD VOTE

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

FOR: Mayor Mattie Parker, Carlos Flores, Gyna Bivens, Michael Crain, Chris Nettles, Elizabeth Beck, Jared Williams, Macy Hill, Charles Lauersdorf, Jeanette Martinez, Alan Blaylock

AGAINST: None

PRESENT but abstained from voting: None

ABSENT: None

MUNICIPAL PROPERTY TAX RATES

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

Tax Rate	Adopted FY2023-24	Adopted FY2024-25
Property Tax Rate	\$ 0.672500	\$ 0.672500
No-New-Revenue Tax Rate	0.635374	0.677346
No-New-Revenue Maintenance and Operations Tax Rate	0.513571	0.536017
Voter-Approval Tax Rate	0.766391	0.738831
Debt Rate	0.147500	0.147500

MUNICIPAL DEBT OBLIGATIONS

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$1,531,393,360.

This cover page and the information it contains are included with the adopted budget as required by Section 102.007 of the Texas Local Government Code.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

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Executive Budget Summary

The Fiscal Year 2025 (FY2025) Adopted Budget for the City of Fort Worth outlines significant plans and commitments to maintain and improve city services, accommodate growth, and ensure equitable development. This budget summary document will provide detailed highlights of:

Table of Contents

1. Total Budget Overview
2. Fund Summary; Full Time Equivalent (FTE) by Fund
3. Citywide Revenues vs. Expenditures
4. General Fund Departments: Budget & Full Time Equivalent Change Summary
5. General Fund Revenue Sources
6. City Council Priorities & The Budget Cycle
7. City Profile

Budget Overview:

The overall citywide budget is **\$2.79** billion, representing a **7.3%** increase over the FY2024 budget. Additionally, this budget supports a total of **8,196** authorized positions. **Funding priorities** in the FY 2025 budget are **enhanced public safety** by optimizing EMS service levels and successful police union negotiations, increased funding for **street maintenance**, investment in the **Neighborhood Improvement Program**, the new **Northwest Community Center**, continued efforts to **reduce homelessness**, and re-opening of the **Meadowbrook Golf course**.



FY 2025

General Fund	Enterprise Service	Debt Service	Special Revenue	Internal Service	Other
\$1,057.17	\$795.5	\$344.3	\$294.1	\$246.6	\$51.1

*in Millions

The **General Fund** primarily operates the core functions of the city. It is used to fund both short and long term operations.

Enterprise Service funds are major funds that operate city owned business like utilities, parking, and airports.

Debt Service funds are used to meet financial obligations from past borrowings.

Special Revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Internal Service funds cover internal operational needs like IT services, fleet, and healthcare services.

Other funds refers to nonmajor funds with less than 10% of appropriated revenues or expenditures of the governmental or enterprise type.

FY23-25 Positions by FTE*

	General Fund	Enterprise Service	Special Revenue	Internal Service
FY 25	5,222.52	1,233.37	940.81	431.78
FY 24	5,209.83	1,218.68	922.43	430.78
FY 23	4,978.37	1,211.48	814.35	424.78

*FTE = "Full Time Equivalent"; One FTE = One 40-hour per week position.

Efficient Service Delivery...

According to City Manager David Cooke, the theme of the 2025 budget is "**focusing on foundations**"—which means maintaining current infrastructure and ensuring public safety while limiting the addition of new city staff positions.

...and Commitment to Fiscal Responsibility...

Fort Worth's tax rate has steadily declined since 2015, from \$0.8500 per \$100 in net taxable value in 2015, to \$0.6725 in 2024.

Revenue

*In Millions

FY24 **FY25**
\$2,599 \$2,789
Total Total

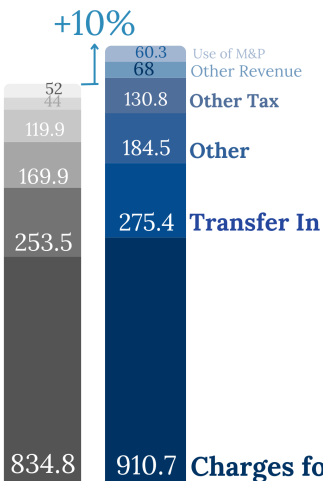
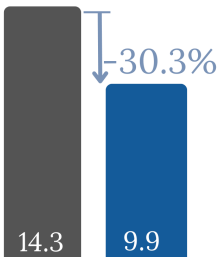
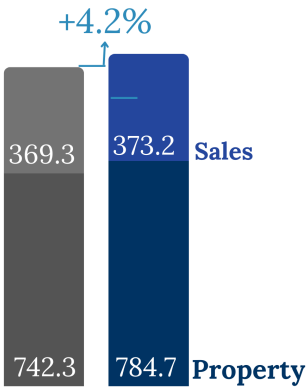
Tax revenues are the largest sources of city revenue, with the two largest being:

Sales tax, which is a consumption tax based on the sale of goods and services;

Property tax, which is a tax on real estate that is used to pay for both operations and maintenance as well as both short and long-term debt.

Fund Balance in revenue shows the City's use of accumulated surplus of its net position from previous fiscal years.

Other revenue sources (Tax, Revenue, Other) consist of fees and charges for services, fines, investments, external reimbursements, and other city taxes.



Expenditure

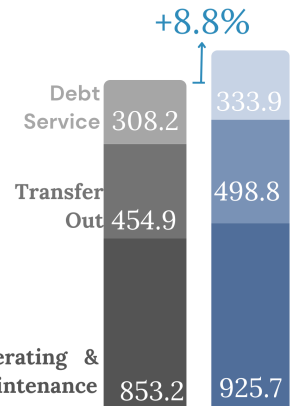
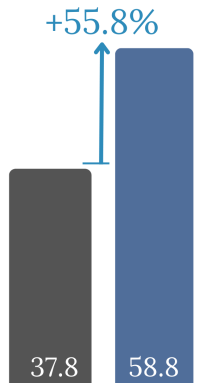
*In Millions

FY24 **FY25**
\$2,599 \$2,789
Total Total

Salary and benefits are the personnel expenses for operating the city, and its most significant expenditure.

Fund Balance in expenses shows the City's contribution to its net position due to a surplus of budget.

Other operating expenses of the city are paying for the accumulated debt, operating and maintenance expenses, and paying for a service either internally between funds or externally to other agencies. .

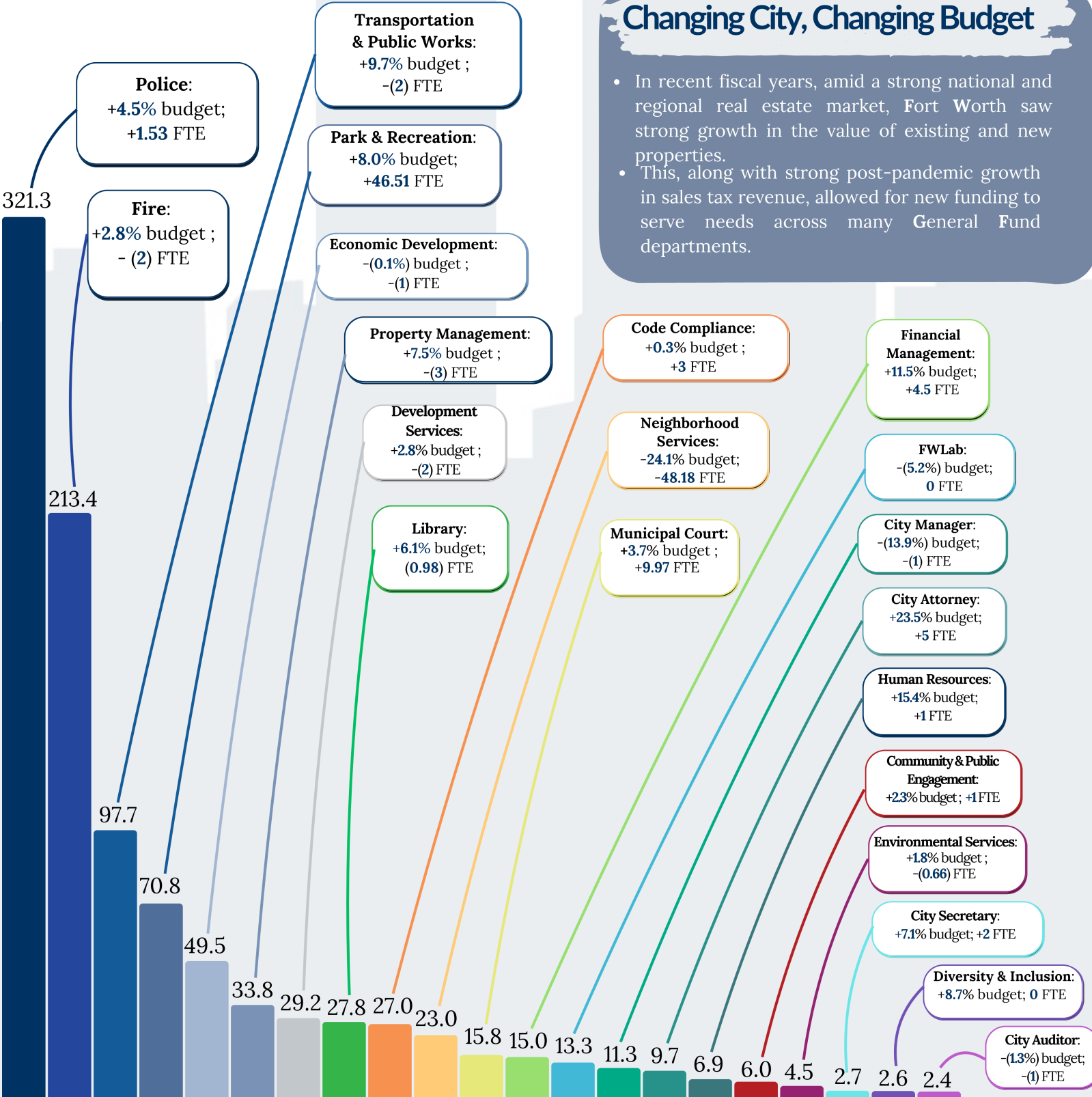


General Fund Expenses

*In Millions

Changing City, Changing Budget

- In recent fiscal years, amid a strong national and regional real estate market, Fort Worth saw strong growth in the value of existing and new properties.
- This, along with strong post-pandemic growth in sales tax revenue, allowed for new funding to serve needs across many General Fund departments.



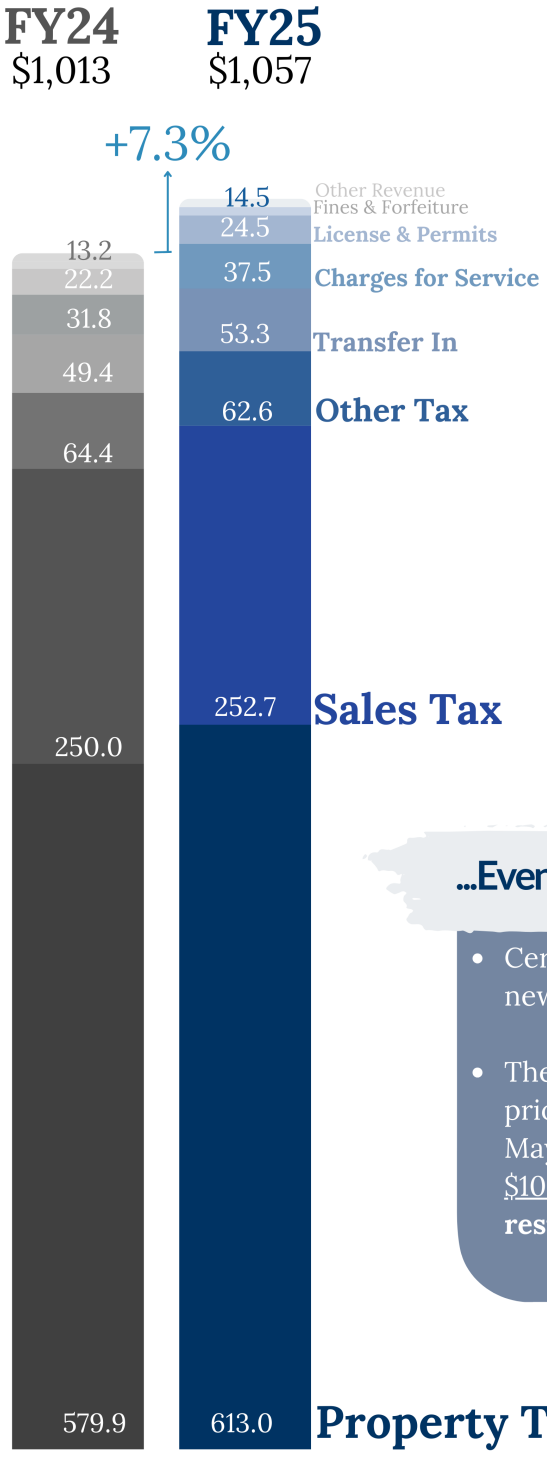
*FTE = "Full Time Equivalent"; One FTE = One 40-hour per week position.

General Fund Revenue Sources

*In Millions

Property Taxes are the largest source of revenue that accounts for 58.0% of revenue. Property taxes are calculated on the adjusted net taxable value of a property, which represents the total cost of a property and reducing it by any tax breaks and depreciation.

Sales Taxes are the second major revenue source accounting for 23.9% of revenue. For every purchase made in the City of Fort Worth, the city only keeps a portion of the tax collected.



State	City	CCPD*	Trinity Metro
\$0.75	\$0.13	\$0.06	\$0.06

*CCPD - Crime Control & Prevention District

Other Taxes include, among other sources, revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2025 Adopted Budget includes an increase of **\$10.9 million**, or **7.81%**, in Other Taxes.

...Even as the Pace of Growth Fluctuates.

- Certified rolls for Fiscal Year 2025 budget planning reflected strong growth in new improvements but nearly flat values for existing properties.
- The Proposed Fiscal Year 2025 Budget recommended adopting the NNR, but prior to budget adoption, and following the receipt of a letter signed by the Mayor and full City Council, the **Property Tax Rate** for **FY2025** is \$0.6725 per \$100 in net taxable value after it was reduced to the **flat rate** from FY2024 **resulting in no Property Tax increase.**

City Council Priorities

Economic Development



Supports business growth and job creation.

Infrastructure



Maintains roads, utilities, and public facilities.

Responsible Growth



Balances growth with sustainability and community needs.

Community Investment



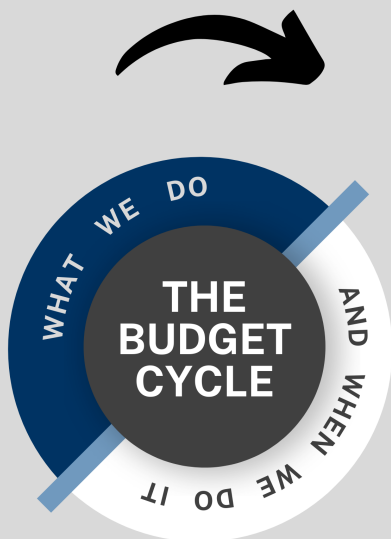
Enhances quality of life through education and recreation.

Community Safety



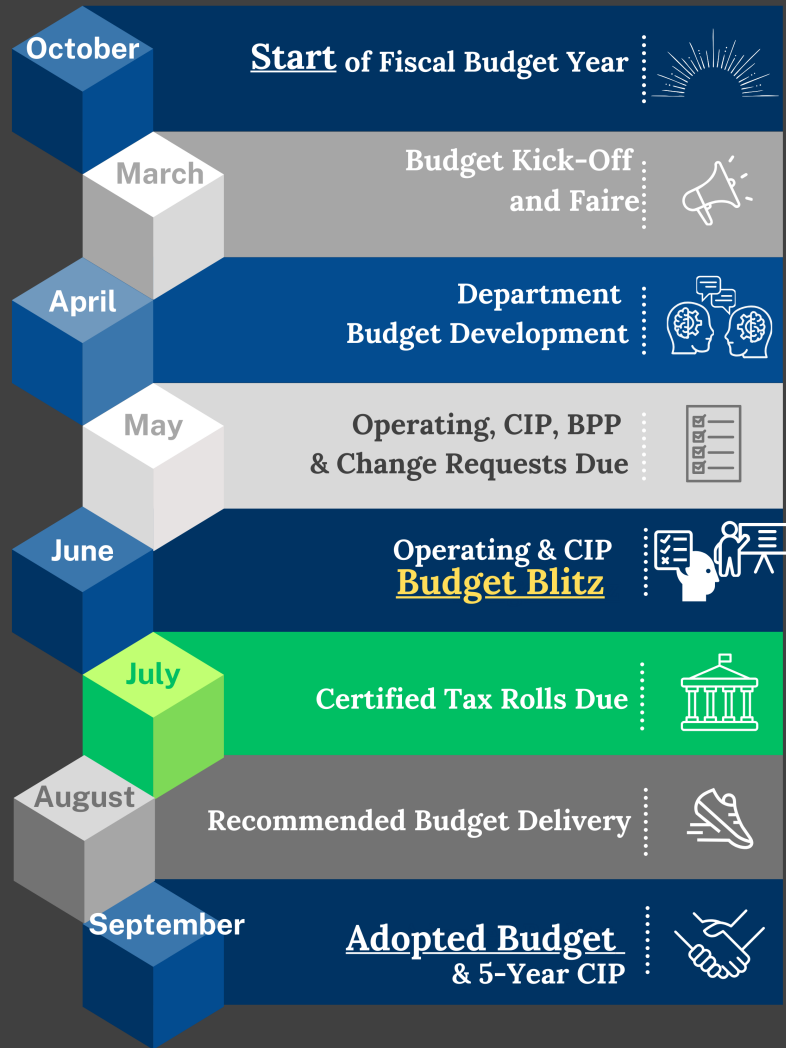
Invests in police, fire, and emergency services.

EVERY YEAR...



..IT STARTS OVER AGAIN

ONGOING MONITORING OF BUDGET, & FINANCIAL AND PERFORMANCE ACTIVITY



Organizational Information

**City of Fort Worth, Texas
Adopted Annual Operating Budget
Fiscal Year 2025**

Mattie Parker

Mayor

David Cooke

City Manager

Mark McDaniel

Deputy City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

Valerie Washington

Assistant City Manager

William Johnson

Assistant City Manager

Jesica McEachern

Assistant City Manager

FWLab Staff

Christianne Simmons, Chief Transformation Officer

Ashley Clement, Assistant Director

Cristi Lemon, Assistant Director

Brady Kirk, Budget Manager

May Ma, Budget Manager

Sydney Sexton, Budget Manager

Pam Kacmarynski, Business Process Manager

Oliver Ismayilov, Data Analytics Manager

Amethyst Sloane, Strategy & Performance
Manager

Tatiana Caterov, Sr. Budget Analyst

Thomas DeCesare, Sr. Budget Analyst

Zoe Gao, Sr. Budget Analyst

Rodney Arnold, Sr. Business Process Analyst

Danielle Pickle, Sr. Business Process Analyst

Najma Banakar, Budget Analyst II

Jacqueline Chairez, Budget Analyst II

Amanda Dossey, Budget Analyst II

Nathaniel Ebers, Budget Analyst II

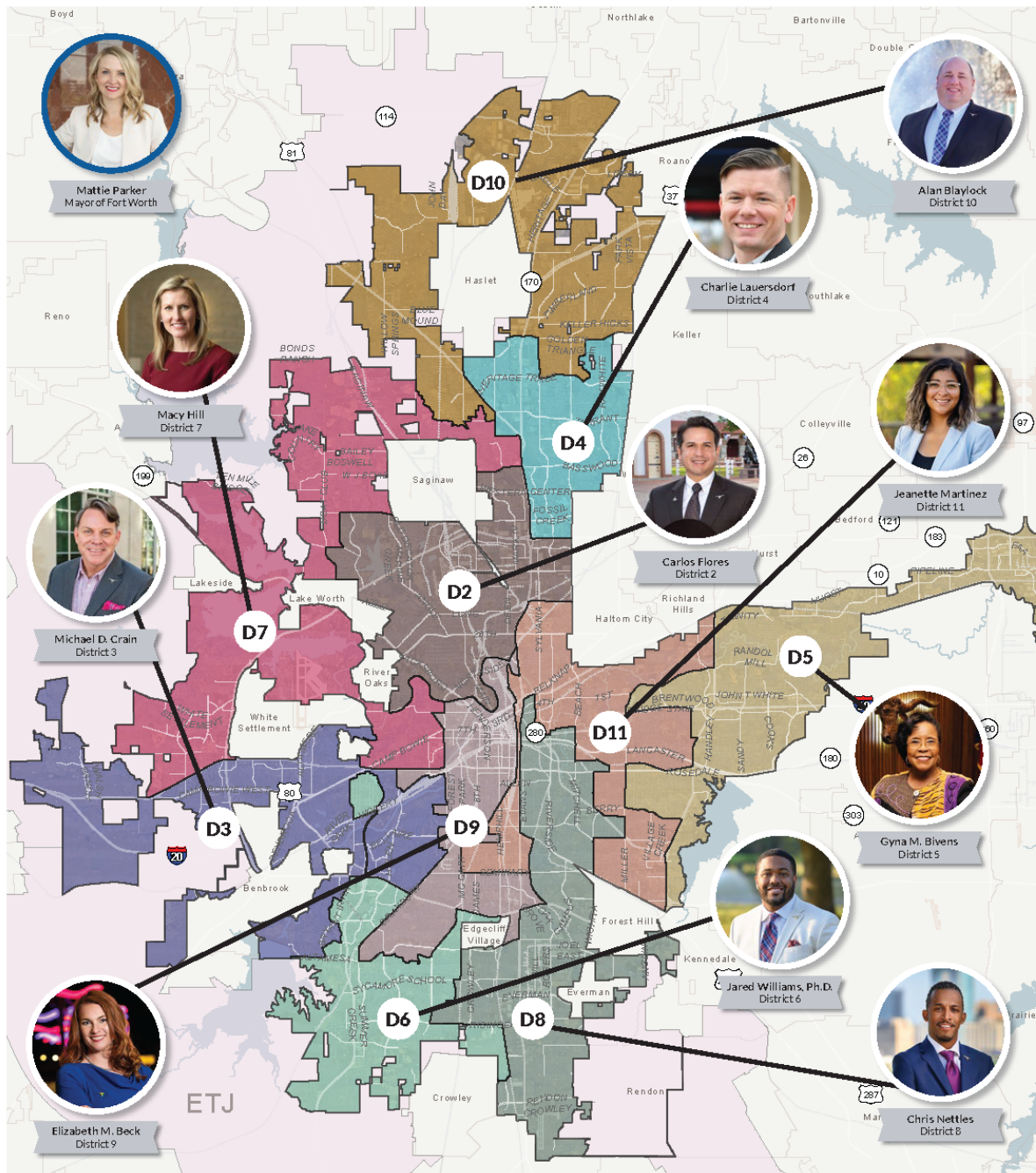
Irma Hernandez, Budget Analyst II

Steven Hole, Performance Analyst

Pierce Jackson, Business Process Analyst II

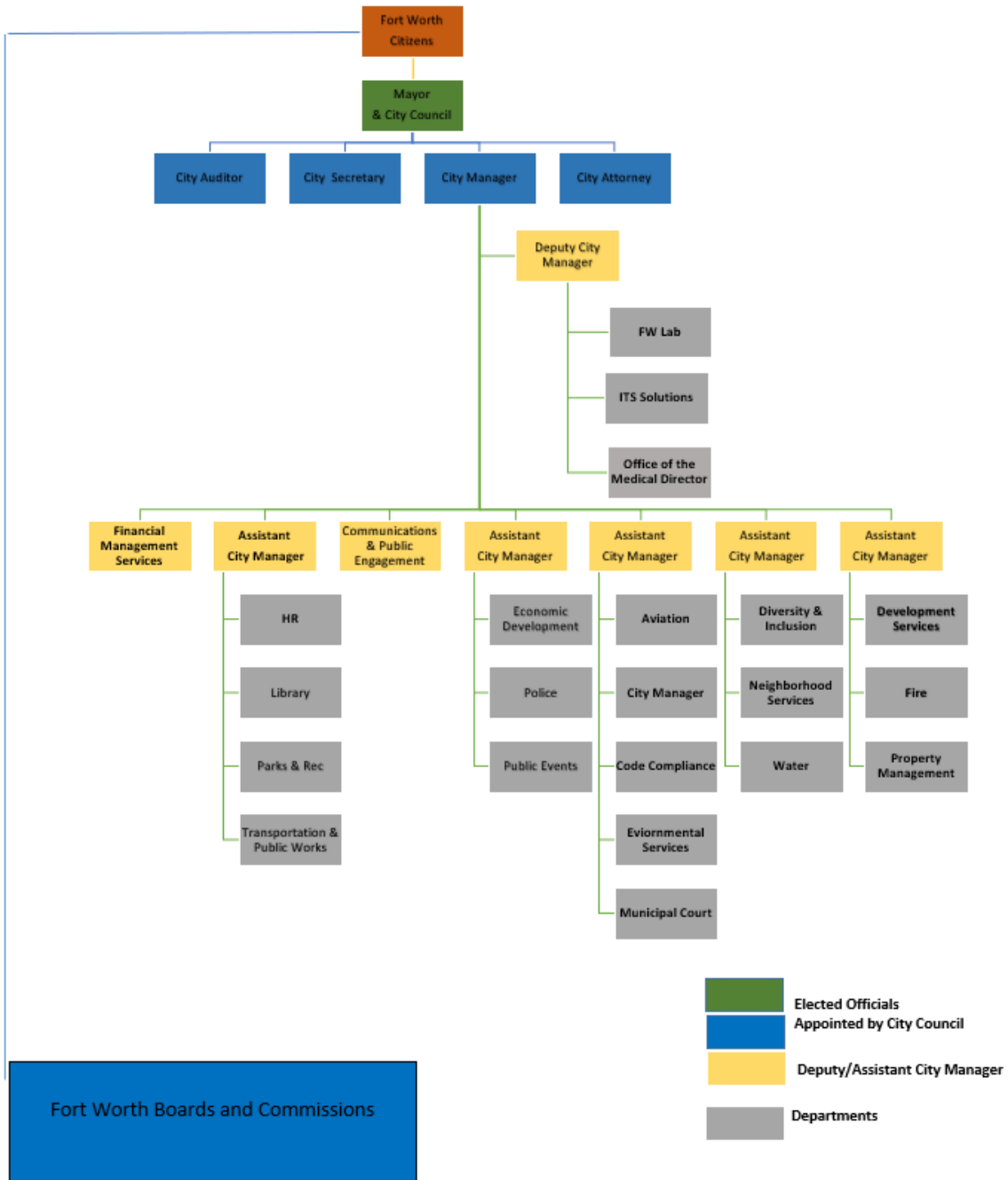
Sky Williams, Administrative Services Coordinator

Haley Ballenger, Sr. Administrative Assistant



CITY OF FORT WORTH
Council Districts

- | | |
|---|--|
|  2 - Carlos Flores |  7 - Macy Hill |
|  3 - Michael D. Crain |  8 - Chris Nettles |
|  4 - Charlie Lauersdorf |  9 - Elizabeth M. Beck |
|  5 - Gyna M. Bivens |  10 - Alan Blaylock |
|  6 - Jared Williams, Ph.D. |  11 - Jeanette Martinez |

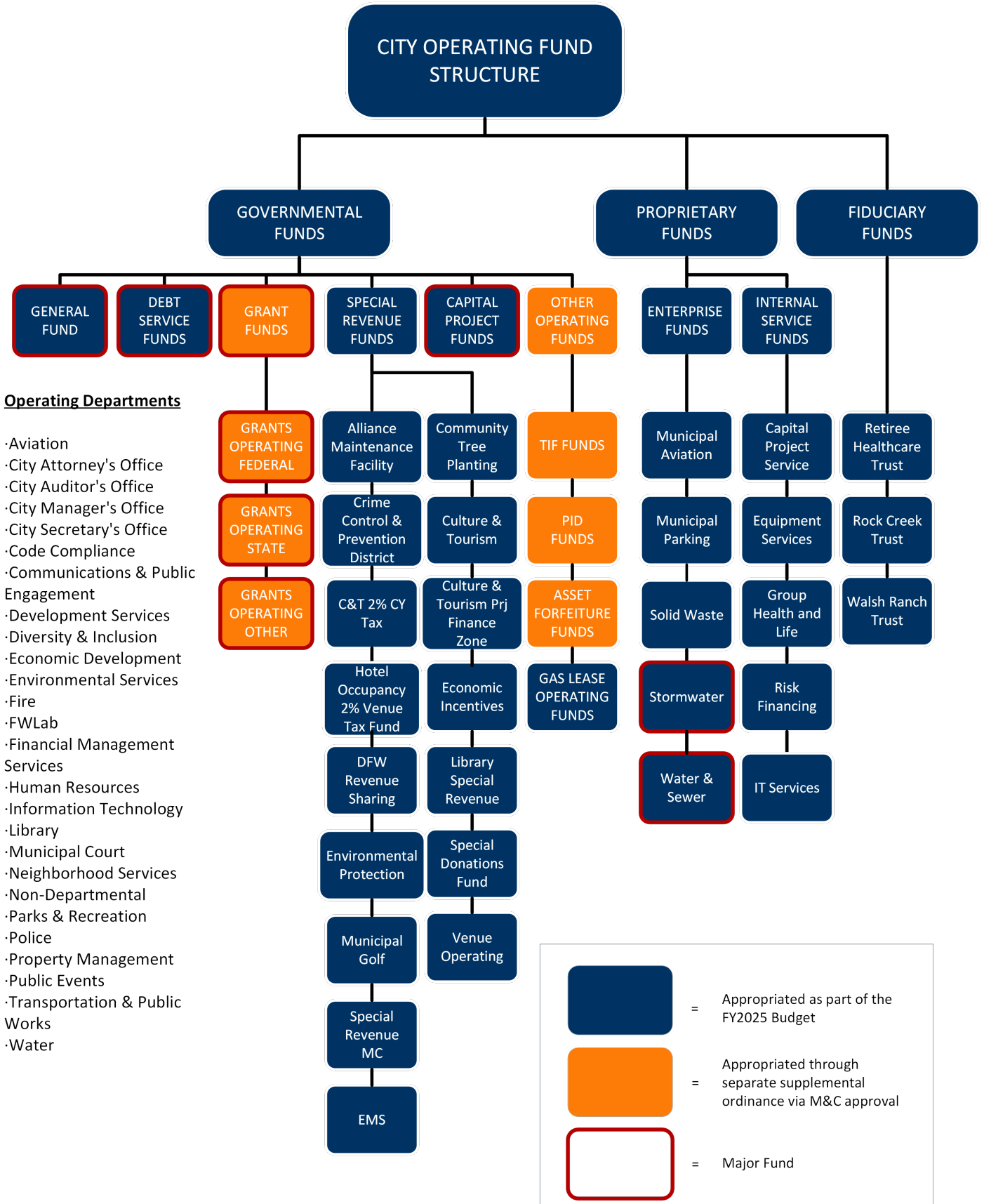


Organizational Information

Boards & Commissions

- Art Commission
- Audit Committee
- Aviation Advisory Board
- Board of Adjustment - Commercial
- Board of Adjustment - Residential
- Building Standards Commission
- Business Equity Advisory Board (Formerly Minority and Women Business Enterprise Advisory Committee)
- Capital Improvements Advisory Committee for Transportation Impact Fees
- Capital Improvements Plan Advisory Committee - Water/Wastewater
- City Plan Commission
- Civil Service Commission
- Community Action Partners Council
- Community Development Council
- Construction and Fire Prevention Board of Appeals
- Crime Control and Prevention District
- Dallas-Fort Worth International Airport Board
- Diversity & Inclusion Committee
- Downtown Design Review Board
- Employee's Retirement Fund - Board of Trustees Pension
- Entrepreneurship & Innovation Committee
- Ethics Review Commission
- Fort Worth Alliance Airport Board of Adjustment
- Fort Worth Alliance Airport Zoning Commission
- Fort Worth Housing Solutions
- Fort Worth Human Relations Commission
- Fort Worth Pedestrian and Bicycling Advisory Commission
- Human Relations Commission- Mayor's Committee on Persons with Disabilities
- Historic and Cultural Landmarks Commission
- Lake Worth Regional Coordination Committee
- Legislative Affairs Committee
- Library Advisory Board
- Metropolitan Area EMS Authority
- Mobility; Infrastructure & Transportation Committee
- Neighborhood Quality and Revitalization Committee
- Park and Recreation Advisory Board
- Tarrant County 911 Emergency Assistance District Board
- Trinity Metro Board of Directors (Formally Fort Worth Transportation Authority)
- Urban Design Commission
- Zoning Commission

Organizational Information



Purpose

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

Governmental Fund Types

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

General Fund:

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

The General Fund is first subdivided into individual departments to account for functional and program activities. The departments may be further divided into divisions to account for greater detail. For example: the Police Department is the parent department to the Police Traffic Division.

General Debt Service Fund:

The Debt Service Fund is used to account for principal and interest payments for the city's long-term, tax-supported debt.

Special Revenue Funds:

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

Proprietary Fund Types

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

Enterprise Funds:

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

The **Water Fund** contains three departments, water, sewer and reclamation water. This fund is responsible for all the water and sewer services to the city and to 33 surrounding communities. These departments also repair and replace water and sewer lines that have broken or are old and in need of replacing.

The **Stormwater Utility Fund** plans and executes the city's response to flood conditions and how to mitigate flooding in the city. This department maintains the existing system of pipes and channels and improves drainage and reduces erosion through construction projects. It also warns the public about flooding and erosion hazards and reviews developments for compliance with city stormwater standards.

Internal Service Funds:

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

Fiduciary Fund Types

Fiduciary funds are used to account for resources held by the city as a trustee or agent. Fiduciary funds account for assets held by the city in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The city currently only budgets for the Retiree Healthcare Trust.

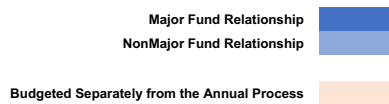
Capital Project Funds

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

Grant Funds

The city uses these funds to assist with compliance of state and federal grants. These funds are where grant funded costs are charged and where the reimbursement from the granting agency is deposited.

The following provides the relationship of each department with the funds of the city.



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

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

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

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

Executive Message

Mission

Working together to build a strong community.

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

Vision

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

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

Values

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

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

Our Priorities

- **Economic Development**
- **Community Investment**
- **Community Safety**
- **Infrastructure**
- **Responsible Growth**

September 17, 2024

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

I am pleased to present to you the Fiscal Year 2025 (FY2025) Adopted Budget. This budget addresses the strategic initiatives of the City Council, focusing on the City’s ongoing investment in core services like public safety and infrastructure.

I am presenting you with a balanced \$1.057 billion General Fund budget that achieves the following:

- * Reflects our consistent growth in population and development
- * Continues to emphasize the importance of public safety
- * Continues programs to ensure equitable investment and maintenance throughout the city
- * Continues the cash funding dedicated to capital projects, including an increased focus on street maintenance and repair plus additional funding in neighborhood improvement, park maintenance and improvements and information technology
- * No increase to the property tax rate from last year, which is 67.25 cents per \$100 of assessed taxable value; this reflects the flat tax rate
- * Reflects a continued investment in green space initiatives and preservation

Addressing the growing demands on our city’s resources, the citywide FY2025 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals nearly \$2.8 billion, which is a 7.3% increase from the FY2024 Budget. Also, the citywide budget includes a total of 8,196 authorized positions (APs).

We remain one of the fastest-growing cities in the nation, as well as one of the most livable communities. We continue to believe the future is bright in Fort Worth. We anticipate job and population growth to continue as more companies and people move to Fort Worth. The FY2025 Adopted Budget is our plan to meet our responsibilities, address our challenges, improve our services, and ensure appropriate equitable investments toward infrastructure while maintaining high quality city services.

Respectfully submitted,



David Cooke
City Manager

The FY2025 Adopted Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. The budget process is centered on a broader, organizationally-focused decision-making process that supports financial health, not only for the upcoming year but well into the future. In addition to the annual operating budget development, the City adopts a five-year Capital Improvement Program that addresses the growth and infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

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

OVERVIEW

The FY2025 Adopted Budget totals nearly \$2.79 billion, which includes 8,196 authorized positions (AP) and consists of 21 different operating departments (excluding Non-Departmental) plus four appointed officials' offices, across multiple funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds. Of the total budget, 38.0 percent, or \$1.06 billion, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, development, public libraries, and general management of the city. The remaining 62.0 percent, or \$1.73 billion, will fund the operations of the other funds noted above.

BUDGET DEVELOPMENT PROCESS

The FY2025 budget process began in January of 2024 when City executive staff reviewed the upcoming seven-year projection. The City Council's February 2024 retreat focused on five strategic priorities: Economic Development, Community Investment, Community Safety, Infrastructure and Responsible Growth.

On March 20, the FWLab Department hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, operational planning division staff, and departmental fiscal coordinators to discuss the overall strategy for developing the FY2025 budget.

Moving into the development of the FY2025 budget, programs and services were reviewed for prioritization and cost savings. City staff prioritized the following in preparing the FY2025 Budget:

- * Increasing funding for capital investment and maintenance in the General Fund
- * Meeting infrastructure needs through implementation of the 2018 & 2022 bond programs
- * Improving equity of city services
- * Enhancing public safety
- * Preparing for slower growth of resources, both near-term and into the future
- * Not using fund balance/reserves for operations

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

As the City navigated through the budget development process, staff updated city executive leadership on the performance of the FY2024 budget. To facilitate this process, the City conducted comprehensive citywide forecasts for months five and eight of the fiscal year to monitor performance and to assist in the development of the upcoming budget.

SIGNIFICANT ISSUES

The following topics received significant attention during the budget development process.

EMS Transition

The Fort Worth City Council voted in May 2024 to assume operation of emergency medical services (EMS) from private company MedStar, who had been providing EMS services to the City since 1986. The city spent months studying various models in which EMS services could be optimized for better response times and patient outcomes. An ad hoc committee of the City Council was formed to review options and make a recommendation to the full City Council. As a result, the City Council voted to absorb EMS into the City's Fire department. This vote occurred late in the budget process and full financial data was not available until after the budget was adopted in September. The transition will occur on July 1, 2025 and there will be a budgetary impact in the last quarter of the fiscal year. In the spring of 2025, the city will establish a special revenue fund for EMS services and the City Council will vote on appropriate ordinances to revise the FY2025 budget to include last quarter EMS revenues and expenses.

Meet and Confer

The current Meet and Confer contract between the Fort Worth Police Officers' Association and the City of Fort Worth expired on September 30, 2024. As negotiations took place throughout the summer, the FY2025 budget was updated to include estimated funding for Year 1 of the new agreement.

Compensation Strategies

The city continually evaluates its compensation structure for market competitiveness. The FY2025 Adopted Budget includes two entry wage increases. In October, the entry wage will be increased from \$15.45 to \$16.07 and in February, the entry wage will be increased to \$18.00. The budget also includes funding for the city's Pay for Performance program at 4% for general employees. Finally, the budget includes a comprehensive pay study to evaluate the organization's compensation structure. This will be the first comprehensive pay study since 2014.

Property Tax

The City of Fort Worth includes properties in four counties: Tarrant, Denton, Parker and Wise. Based on the certified rolls from those four appraisal districts in July 2024, the FY25 Adopted Budget adopted a flat property tax rate, which keeps the tax rate the same as the previous fiscal year. The State of Texas recently adopted new legislation which recomposes the boards of directors for central appraisal districts in larger counties (defined as counties with a population of 75,000 or more). These counties will now elect three board members to a board of nine; previously, all board members were appointed by taxing entities such as local cities, school districts, and counties.

Another development City staff will monitor is Tarrant Appraisal District's (TAD) new reappraisal plan. It was previously TAD's practice to reappraise properties every year. State law allows appraisal districts to reappraise as rarely as every three years, and TAD will take advantage of this under its new plan. The main points of the reappraisal plan are:

- 1) Residential property values will be frozen for tax years 2025 & 2026 at current property values, except for new construction
- 2) Residential reappraisals will be biennial beginning in tax year 2027
- 3) Clear and convincing evidence will be required before increasing a residential property's appraised value beginning in tax year 2027

In FY2025 budget planning, appraised values were lower than anticipated. FWLab will continue to maintain a close working relationship with all four appraisal districts and to forecast revenues and expenses ahead of future budget years in case growth does not return to the rate of the past few cycles.

Capital Planning

The City is presenting, in conjunction with the FY2025 Adopted Budget, a 5-Year Capital Improvement Program (CIP) which includes the planned capital projects and associated funding sources for the next five years. The FY2025 Adopted Budget includes transfers to fund some of the projects in the first year of the CIP. An annual review identifies capital needs before the annual operating budget is developed. This allows management to plan for capital and operations long-term, ensuring capital funding is available to support the increasing demands of our growing city. Capital funding is secured from various sources including, but not limited to, debt issuance, special revenues, and transfers from operating (pay as you go cash.) Pay as you go capital includes a long-range projection to guarantee a healthy allocation of funding each year from the operating budget. This annual capital support, flowing from operating funds, is included in Transfer Out & Other categories in the appropriate department and fund summary tables in this document.

For more information regarding the Capital Improvement Plan, please see our website (<https://www.fortworthtexas.gov/departments/the-fwlab/budget>) where you can download a copy of the book.

GENERAL FUND REVENUES

In FY2025, Fort Worth is expecting a positive economic outlook with property and sales tax revenue, along with fee income, continuing to grow.

General Fund Revenue Budget			
FY2024 Adopted	FY2025 Adopted	Percent Change	Dollar Change
\$ 1,013,812,390	\$ 1,057,175,646	4.3 %	\$ 43,363,256

Property Tax

The city receives the majority of its General Fund revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2024 showed an increase in the City’s property tax base. In comparison to the July 2023 certified property tax roll, the July 2024 certified property tax roll reflected a 5.4 percent growth in adjusted net taxable property value, mostly due to new property added to the tax roll.

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

For FY2025, the city’s combined adopted property tax rate is the flat rate of \$0.6725 per \$100 of assessed valuation, with the collection rate remaining at 98.5 percent. Based on the O&M levy rate of \$0.5250 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$607 million in revenue for FY2025 (current property taxes). The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$171 million, which will allow for the repayment of all current and proposed debt obligations.

Values increased at a slower rate in tax year 2024 than has been seen in much of the past decade. This could be due to a combination of increased protest activity by property owners and the evolving nature of appraisals in the Fort Worth area. While new property added to the tax roll will continue to fund growth in the City of Fort Worth, staff will consider long-range scenarios in which property values do not grow at rates seen in recent years.

Sales Tax

Sales tax collections are the second major revenue component. In developing the FY2024 budget last year, the city adapted to the accelerated growth captured in this account since the end of lockdowns during the COVID-19 Pandemic by setting a budget of \$250M. Throughout the year, city staff monitored sales tax receipts and is forecasting to collect an amount less than the \$250M adopted budget. The FY2025 budgeted sales tax figure recognizes that growth may have moderated, but still assumes growth closer to the long-term historical average of 5-6% annually. Fort Worth is leading the way in population growth as the 12th largest city in the United States and one of the fastest growing among large cities; this population growth is expected to continue driving sales tax upward despite the below-budget forecast in FY2024. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local and national economy to determine tax revenue. Based on this evaluation and FY2024 year-end budget projections of \$239.5M, tax revenue is expected to increase in FY2025 by 1.1%, or \$2.7M from budgeted FY2024 sales tax and is budgeted at \$252,700,000.

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
FY2024 Adopted	FY2025 Adopted	Percent Change	Dollar Change
\$ 1,013,812,390	\$ 1,057,175,646	4.3 %	\$ 43,363,256

For FY2025, General Fund expenditures are held in line with revenues. The city strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also positioning Fort Worth as a leading destination for living, doing business, and recreation. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite identified savings, some costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, additional facilities becoming operational, improving equity of city services, and enhancing public safety.

Salary and Benefits Changes. The following salary and benefits changes are included in the FY2025 Budget:

- * Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract
- * Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association
- * Increase in the entry wage
- * Pay for performance for general employees is budgeted at four percent (Ranges of 0-7% with anticipated average cost of 4%)
- * Pay structure adjustment of 4% for general employees and implementation of Benchmark Salary Survey recommendations; both adjustments are distinct from pay for performance

BUDGET HIGHLIGHTS

The City continues to work towards a property tax rate that encourages commercial development and decreases the tax burden to residents and businesses. To that end, the City of Fort Worth property tax rate is the flat tax rate of \$0.6725 per \$100 of assessed value, a rate which, according to the Texas Comptroller will not increase taxes on existing properties. There is still a slight increase in levy of 5.4% in the General Fund based on the increase in property values, with the majority of that increase attributable to new construction growth.

The City maintains and purchases capital items through the use of PAYGo capital funding. The property tax rate committed to PAYGo increases a quarter cent for FY2025, from \$7.0 cents to a \$7.25 cent allocation. The rise in new construction and property values allows the City to increase the funding dedicated to capital while maintaining funding available for operations. PAYGo capital funding increases by an additional appropriation of \$10.2 million in FY2025, much of which will fund improvements in Fort Worth's streets.

The following changes were made to the FY2025 operating budget subsequent to the Recommended Budget that was presented to City Council on August 12, 2024.

General Fund

- The tax rate for the FY 2025 budget was reduced from the recommended amount of \$0.6773 to \$0.6725. This reduced property tax revenue by \$5,236,520.
- The minimum wage was increased from the recommended amount of \$16.07 to \$18.00 per hour. This rate change will occur in February and is projected to cost of \$800,000.
- Long-term vacancies were reduced in the General Fund for a projected savings of \$1,092,253. In addition, salary savings in the Non-Departmental budget was reduced by \$1,000,000 to balance the budget at a property tax rate of \$0.6725.
- PILOT amounts were reduced from the recommended budget to coincide with the reduced tax rate.
- The recommended second Neighborhood Improvement Project (NIP) was reduced for a savings of \$4,205,000 to the Pay Go Fund. This action will allow the Neighborhood Services Department to complete existing Neighborhood Improvement Projects before initiating new ones.
- The Vehicle Replacement transfer from the General Fund was reduced by \$1,000,000. Due to supply chain issues new vehicle purchases are behind schedule. The Property Management Department will focus on securing already purchased vehicles before purchasing additional vehicles.
- The Code Compliance Department changed two part-time Veterinarian positions to one full-time position for a cost of \$17,451. The Department found an applicant who can work full time. The original recommended request changed one full-time position to two part-time positions.
- The Park and Recreation Department reduced authorized staffing by six part time positions in order to create a full time analyst position to assist with management of community centers that were previously managed by the Neighborhood Services Department. There is no net fiscal impact.
- The Library Department reclassified one part-time Library Page to a full-time Senior Administrative Assistant and reduced its facility repair budget at no net cost.

Payment In Lieu of Services

- The Payment in Lieu of Services (PID) budgets were increased by \$90,200 to reflect changes in property tax values that were received in July.

General Debt Service Fund

- The tax rate for the FY 2025 budget was reduced from the recommended amount of \$0.6773 to \$0.6725. This increased property tax revenue in the General Debt Service Fund by \$51,093.

Processes and Policies

Creation of the Budget

The annual budget process commences in the winter of the preceding year with the City Council retreat. The City Council establishes city goals and provides information to executive staff. The executive staff then creates the city budget calendar. The calendar establishes the timeline for the process, including the date of submission of departmental requests, budget work sessions, and public hearings that lead to the final adoption of the budget.

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

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

The FWLab, the City Manager's office and Communication and Public Engagement collaborated to host Budget Town Hall meetings. There were also online tools available for residents to provide input on budget priorities.

City Council Authorization / Appropriation

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

Budget Implementation & Monitoring

Once the budget is adopted in September, it becomes the legal basis for the programs of each department of the City during the upcoming fiscal year. No department or other agency of the city may spend more than the appropriated amounts. Financial and programmatic monitoring of departmental activities throughout the year ensure conformity to the adopted budget. Unencumbered appropriations lapse at the end of the fiscal year and are returned to fund balance. In rare circumstances, these funds may be re-appropriated in the subsequent fiscal year for the same purpose by City Council. The City Manager is responsible for maintaining a balanced budget at all times. If there is an excess of expenditures over revenues or appropriations, the City Manager will take necessary actions to rebalance the budget. Any midyear budget amendments are approved by Mayor and Council action. Amendments may take place in response to material unforeseen needs or forecasted expenditures in excess of budget.

The city conducts comprehensive forecasts of revenues and expenditures throughout the fiscal year. These forecasts are used to assist in budget development, budget monitoring, and performance management. Based on the results of these forecasts, the City Manager may direct the necessary actions to maintain a balanced budget in the current fiscal year or adjust recommendations in the subsequent budget.

The budget is published online at the city's website www.fortworthtexas.gov.

FY2025 BUDGET PROCESS CALENDAR

DATE (S)	ACTIVITY
December 2023 – February 29, 2024:	Updates to Revenue Manual; adding new accounts, verification with FMS/Legal/Audit, complete and publish final changes for FY24 Revenue Manual.
January 2024	Solicit Prior-Year Commitment (PYC) requests from departments Priority Based Budgeting (PBB) Kickoff for participating departments (January 11 th)
February 2024	Priority Based Budgeting (PBB) – Program Costing Training for participating departments (February 23 rd) City Council Retreat (February 26 th)
March 2024	Forecast Training via Webex (March 5 th and March 7 th) Forecasting – FM05 begins for departments (March 11 th) Priority Based Budgeting (PBB) – Program Scoring Training for participating departments (March 15 th) Budget Kick Off and Faire (March 20 th) Forecasting – FM05 department deadline (March 22 nd)
April 2024	Questica opens for Departments Budget Submissions – Operating Budget & CIP (Capital Improvement Projects); All Funds (April 1 st) Departments must provide fee changes/take home vehicle lists starting (April 5 th) and deadline to submit will be (April 19 th) Preliminary Tax Roll Received (est. date) Council Budget Work Session (est. date)
May 2024	Department Deadline for Budget Entry Submissions – Operating and CIP (May 10 th) Budget Analysts will begin meeting with departments for Base Budget Development (May 13 th) Deadline for budget submission/any major changes for depts/funds and <u>soft deadline</u> for decision packages (May 31 st)
June 2024	Forecasting for FM08 begins and budget book pages will be sent to departments (June 10 th) Budget Blitz Day One-Three (June 12-14 th) Budget Book Pages due from Departments (June 21 st) FM08 Department Deadline (June 21 st) Decision Package <u>hard deadline</u> (June 21 st - all depts)
July 2024	Citywide request for Windup M&C needs (July 8 th) Deadline for any new fee changes from departments (July 26 th) Certified tax roll received (est. date)
August 2024	Recommended Budget Book/Capital Book Completion (August 1 st) and published (August 9 th) Council Budget Work Session (est. date) CMO Presents the Recommended Budget to City Council (August 13 th) Requesting Departments to submit ePARS (August 19 th) Windup M&C target date (August 20 th) Council Budget Work Session (est. date)
September 2024	Department ePAR submission deadline (September 18 th) Public hearings are held for the FY2025 Proposed Budget Tax Rate public hearing is held for FY2025 The FY2025 Budget and Tax Rate is adopted (September 17 th)

*Some of the dates are still to be determined or may be subject to change.
FWLab – Budget Division will update departments if necessary*

Budgeting Philosophy

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

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

The City shall take an objective and analytical approach to forecast revenues, expenditures, and expenses as accurately as possible. While absolute certainty is impossible, should revenues or expenditures be more or less than expected, necessary actions will be taken to bring the budget into balance. The overall budget appropriation may be increased via a supplemental appropriation ordinance that allocates funds that are certified as being more than those included in the budget but unencumbered. Amendments shall be considered and adopted by the City Council. Upon request by the City Manager, the City Council may transfer part or all of any unencumbered appropriation balance from one department to another through an appropriation ordinance.

Basis of Budgeting

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

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

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

The finance department uses similar accounting procedures related to their development of the ACFR.

Council Adoption

The Fort Worth City Council adopted five strategic priorities on June 11, 2024. These priorities are designed to guide city staff in budget development, programming, and strategic planning, aligning their efforts with a shared long-term vision to fulfill the city's mission and vision. Each year, the City Council will review and refine the annual goals for each priority, and biennially the Council will review and update the strategic priorities during its planning retreat.

During the budget development process, departments will present their budget proposals, aligning them with the strategic goals. This ensures that the resources allocated to each department directly contribute to achieving the City Council's priorities. Below is each priority in detail.



Economic Development

Create an environment where businesses and individuals have what they need to thrive. Focus on using data, tools and partnerships to attract, retain and support businesses in the City.

Goals

- 1.1 Improve the development process
- 1.2 Attract & retain corporations & jobs
- 1.3 Support & develop small businesses



Community Investment

Prioritize redevelopment and enhanced commercial development efforts with a focus on neighborhood health, connectivity and opportunity, particularly in underserved areas.

Goals

- 2.1 Invest in revitalize neighborhoods, including access to food & dining options
- 2.2 Ensure access to affordable housing & address homelessness
- 2.3 Focus on commercial & retail development, including growth corridors and mixed-use development
- 2.4 Sustain existing community & cultural assets; enhance recreation & learning opportunities



Community Safety

Build community trust through enhanced transparency, communication and responsiveness. View safety through a regional lens, using data and technology to enhance public safety approaches. Prioritize strategic partnerships, community programs and infrastructure to ensure safe streets and neighborhoods

Goals

- 3.1 Increase community presence & non-traditional approaches to enforcement
- 3.2 Build trust through relationships, education & community listening
- 3.3 Ease traffic flow & enhance road safety
- 3.4 Shorten response time, improve reliability & outcomes of public safety services
- 3.5 Use modern approaches, data and technology
- 3.6 Monitor and review the use of CCPD & other funding sources
- 3.7 Enhance neighborhood infrastructure including streetlights, sidewalks & park lightening



Infrastructure

Build community trust through enhanced transparency, communication and responsiveness. View safety through a regional lens, using data and technology to enhance public safety approaches. Prioritize strategic partnerships, community programs and infrastructure to ensure safe streets and neighborhoods

Goals

- 4.1 Ensure funding for & capacity of infrastructure
- 4.2 Maintain infrastructure & assets on schedule
- 4.3 Reduce & prevent negative impacts of flooding



Responsible Growth

Proactively plan for growth, using community-driven long-range plans to guide decisions. Focus on heightening geographic connectivity, elevating neighborhood and economic prosperity while ensuring the support of key community partners

Goals

- 5.1 Proactively plan for growth
- 5.2 Enhance connectivity of communities at both neighborhood & citywide levels
- 5.3 Prioritize preservation of parks & open space
- 5.4 Provide opportunities for robust public engagement in all planning processes

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

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

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

Operating Budget

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

Fund Balances

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

General Fund: (Fund Balance)	
General Fund	16.7 %
Special Revenue Funds: (Fund Balance)	
Alliance Maintenance Facility	16.7 %
Community Tree Planting	16.7 %
Crime Control and Prevention District	16.7 %
Culture/Tourism	16.7 %
Culture and Tourism 2% CY Tax	16.7 %
Hotel Occupancy 2% Venue Tax	16.7 %
Emergency Medical Services	16.7 %
DFW Revenue Sharing	16.7 %
Culture and Tourism Proj Fin Zone	16.7 %
Arena Operating	16.7 %
Economic Incentives	16.7 %
Environmental Protection	16.7 %
Municipal Golf	16.7 %
Special Donation	16.7 %

Enterprise Funds: (Working Capital)

Municipal Airport	25.0 %
Municipal Parking	25.0 %
Solid Waste	25.0 %
Stormwater	25.0 %
Water and Sewer	25.0 %

Enterprise Funds: (Days Cash on Hand)

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

Internal Service Funds: (Working Capital)

Capital Projects Service	10.0 %
Fleet and Equipment Service	10.0 %
Group Health Insurance	25.0 %
Information Technology Services	10.0 %
Risk Financing	25.0 %

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

Revenue

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

Capital Improvements

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

Debt Policies

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

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

Debt Planning Guidelines

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or net position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the city assumes.

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

Debt Service Guidelines

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

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

User Fee Policy

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

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

Budget Highlights

Budget Highlights

Operating Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 667,747,832	\$ 742,349,544	\$ 742,349,544	\$ 784,768,453	\$ 42,418,909	5.7 %
Sales Tax	344,542,331	369,391,511	369,391,511	373,285,426	3,893,915	1.1 %
Other Tax	114,970,622	119,975,496	118,211,721	130,895,623	10,920,127	9.1 %
License & Permits	23,477,360	24,156,588	24,176,588	26,963,325	2,806,737	11.6 %
Intergovernmental	22,800,541	20,702,664	23,861,959	25,681,036	4,978,372	24.0 %
Charge for Service	850,061,741	834,836,225	876,250,136	910,712,277	75,876,052	9.1 %
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4 %
Use of Money & Property	144,755,585	44,019,098	52,654,547	60,303,903	16,284,805	37.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	182,236,758	169,976,971	179,677,352	184,508,862	14,531,891	8.5 %
Transfer In	234,167,388	253,524,447	326,645,466	275,447,760	21,923,313	8.6 %
Total Revenues	2,590,794,392	2,585,259,938	2,719,546,218	2,779,108,457	193,848,519	7.5 %
Use of Fund Balance	—	14,254,877	120,682,935	9,935,208	(4,319,669)	(30.3)%
Expenses						
Salaries & Benefits	843,092,156	945,312,369	944,270,597	971,640,551	26,328,182	2.8 %
Gen Operating & Maintenance	541,399,613	853,274,686	915,445,775	925,702,042	72,427,356	8.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	282,285,851	308,266,235	433,449,820	333,991,183	25,724,948	8.3 %
Transfer Out	513,169,969	454,900,673	518,223,207	498,871,007	43,970,334	9.7 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	2,179,947,589	2,561,753,963	2,811,389,399	2,730,204,783	168,450,820	6.6 %
Appropriations Clearing Acct	—	—	—	—	—	0.0 %
Contr To Fund Bal/Net Position	—	37,760,853	24,116,521	58,838,882	21,078,029	55.8 %
Revenues Over(Under)						
Expenses	\$ 410,846,803	\$ —	\$ 4,723,233	\$ —	\$ 1	0.0 %

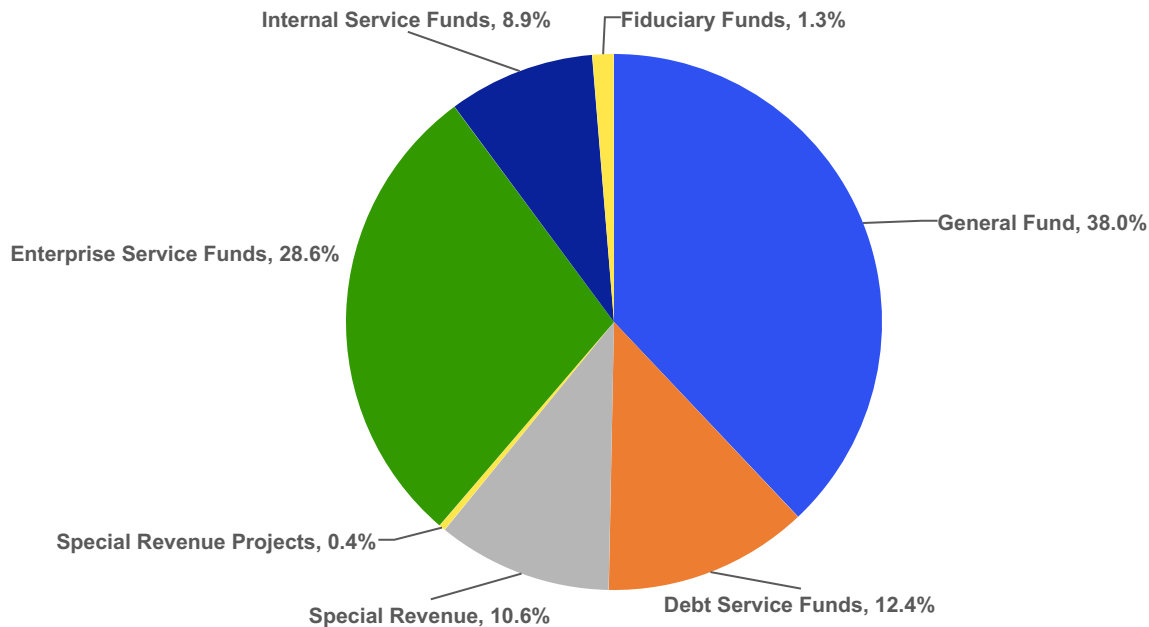
Note: Contra accounts are used to reduce expenditures between departments of the General Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Special Revenue Project Funds are included - these project funds are life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

Budget Highlights

Total Revenue by Fund

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Operating Funds						
General Fund	\$ 989,438,164	\$ 1,013,812,390	\$ 1,048,364,566	\$ 1,057,175,646	\$ 43,363,256	4.3%
Debt Service Funds	326,963,480	320,255,259	432,060,103	344,369,404	24,114,145	7.5%
Special Revenue	252,602,702	263,406,949	274,718,550	294,111,661	30,704,712	11.7%
Special Revenue Projects	—	4,674,491	4,551,410	11,284,933	6,610,442	141.4%
Gas Lease/ Endowment	9,487,503		3,830,087	3,931,615	3,931,615	0.0%
Enterprise Service Funds	765,338,782	741,088,137	785,799,357	795,563,240	54,475,103	7.4%
Internal Service Funds	216,036,735	220,781,889	257,173,155	246,642,849	25,860,960	11.7%
Fiduciary Funds	30,927,027	35,495,700	35,995,700	35,964,317	468,617	1.3%
Total Operating Funds	\$2,590,794,393	\$2,599,514,815	\$2,842,492,928	\$2,789,043,665	\$ 189,528,850	7.3%

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

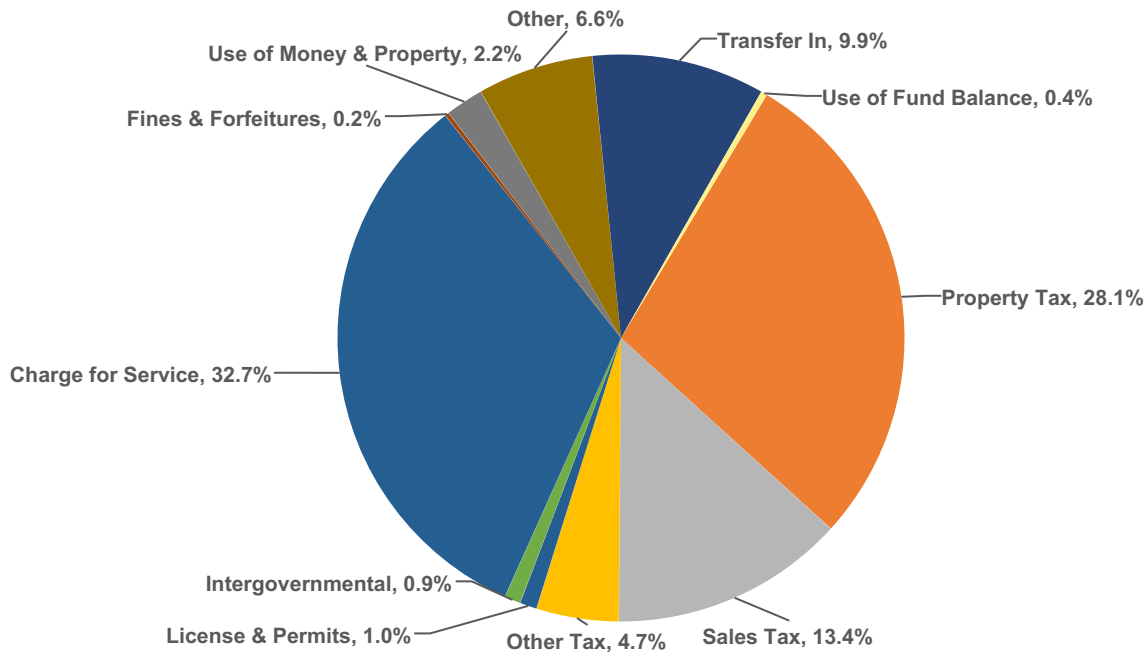


Budget Highlights

Total Revenue by Source

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ 667,747,832	\$ 742,349,544	\$ 742,349,544	\$ 784,768,453	\$ 42,418,909	5.7%
Sales Tax	344,542,331	369,391,511	369,391,511	373,285,426	3,893,915	1.1%
Other Tax	114,970,622	119,975,496	118,211,721	130,895,623	10,920,127	9.1%
License & Permits	23,477,360	24,156,588	24,176,588	26,963,325	2,806,737	11.6%
Intergovernmental	22,800,541	20,702,664	23,861,959	25,681,036	4,978,372	24.0%
Charge for Service	850,061,741	834,836,225	876,250,136	910,712,277	75,876,052	9.1%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4%
Use of Money & Property	144,755,585	44,019,098	52,654,547	60,303,903	16,284,805	37.0%
Other	182,236,758	169,976,971	179,677,352	184,508,862	14,531,891	8.5%
Transfer In	234,167,388	253,524,447	326,645,466	275,447,760	21,923,313	8.6%
Use of Fund Balance	—	14,254,877	120,682,935	9,935,208	(4,319,669)	-30.3%
Total Revenues	\$2,590,794,392	\$2,599,514,815	\$2,840,229,153	\$2,789,043,665	\$ 189,528,850	7.3%

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

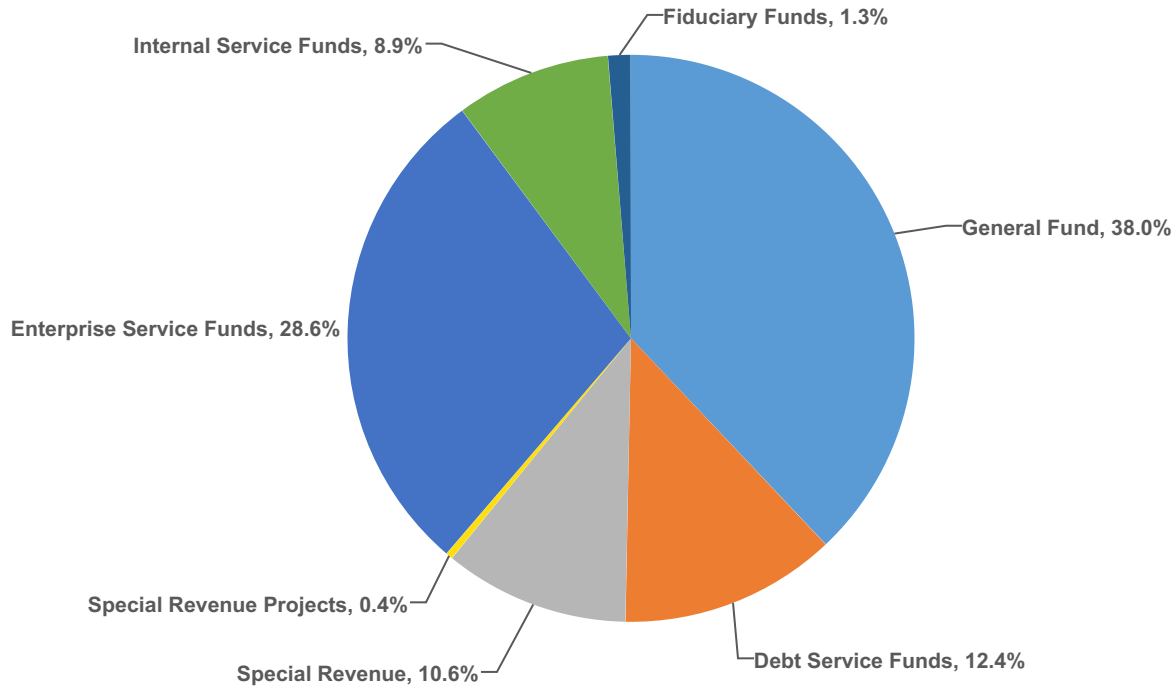


Budget Highlights

Expenditures by Fund

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Operating Funds						
General Fund	\$ 927,565,138	\$1,013,812,390	\$1,041,877,558	\$1,057,175,646	\$ 43,363,256	4.3%
Debt Service Funds	277,275,089	320,255,259	432,060,103	344,369,404	24,114,145	7.5%
Special Revenue	222,126,838	263,406,949	274,718,550	294,111,661	30,704,712	11.7%
Special Revenue Projects	—	4,674,491	4,551,410	11,284,933	6,610,442	141.4%
Gas Lease/ Endowment	9,709,425	—	3,830,087	3,931,615	3,931,615	0.0%
Enterprise Service Funds	506,993,797	741,088,137	785,799,357	795,563,240	54,475,103	7.4%
Internal Service Funds	203,230,708	220,781,889	257,173,156	246,642,849	25,860,960	11.7%
Fiduciary Funds	33,046,594	35,495,700	35,995,700	35,964,317	468,617	1.3%
Total Operating Funds	\$2,179,947,589	\$2,599,514,815	\$2,836,005,921	\$2,789,043,665	\$ 189,528,850	7.3%

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

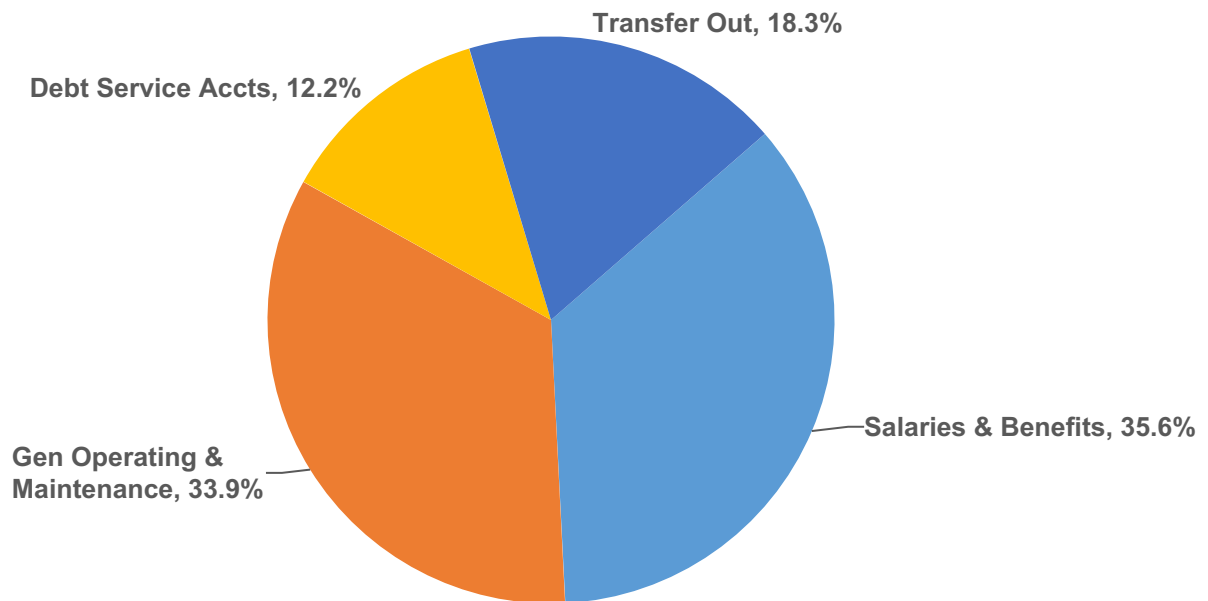


Budget Highlights

Expenditures by Type

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Expenses						
Salaries & Benefits	\$ 843,092,156	\$ 945,312,369	\$ 944,270,597	\$ 971,640,551	\$ 26,328,182	2.8%
Gen Operating & Maintenance	541,399,613	853,274,686	915,445,775	925,702,042	72,427,356	8.5%
Capital Accts	—	—	—	—	—	—%
Debt Service Accts	282,285,851	308,266,235	433,449,820	333,991,183	25,724,948	8.3%
Transfer Out	513,169,969	454,900,673	518,223,207	498,871,007	43,970,334	9.7%
Contra Accounts	—	—	—	—	—	—%
Contribution to Fund Balance	—	37,760,853	24,116,522	58,838,882	21,078,029	55.8%
Project Budget Account	—	—	—	—	—	—%
Total Expenses	\$2,179,947,589	\$2,599,514,816	\$2,835,505,921	\$2,789,043,665	\$ 189,528,849	7.3%

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



Budget Highlights

General Fund: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 613,085,967	\$ 33,115,125	5.7%
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	2,700,000	1.1%
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	(1,822,916)	-2.8%
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	2,315,277	10.4%
Intergovernmental	709,754	520,641	520,641	595,641	75,000	14.4%
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	3,161,287	9.2%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	214,398	3.4%
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	(615,295)	-22.4%
Other	23,955,824	3,741,440	9,462,328	4,061,481	320,041	8.6%
Transfer In	52,242,847	49,412,874	49,877,536	53,313,213	3,900,339	7.9%
Total Revenues	989,438,164	1,013,812,390	1,020,017,940	1,057,175,646	43,363,256	4.3%
Use of Fund Balance	—	—	28,346,626	—	—	0.0%
Expenses						
Salaries & Benefits	613,879,904	683,738,713	685,511,941	699,717,543	15,978,830	2.3%
Gen Operating & Maintenance	202,796,582	224,754,311	233,103,102	246,135,354	21,381,043	9.5%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	2,265,206	2,274,423	2,274,423	1,950,000	(324,423)	-14.3%
Transfer Out	108,623,446	103,044,944	120,988,092	109,372,749	6,327,805	6.1%
Contra Accounts	—	—	—	—	—	0.0%
Total Expenses	927,565,138	1,013,812,390	1,041,877,558	1,057,175,646	43,363,256	4.3%
Contribution to Fund Balance	—	—	—	—	—	0.0%
Revenues Over(Under) Expenses						
	\$ 61,873,026	\$ —	\$ 6,487,008	\$ —	\$ —	0.0%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,682,486	\$ 9,303,784	5.7%
Charge for Service	—	—	—	—	—	0.0%
Use of Money & Property	51,364,771	3,450,000	3,450,000	7,500,000	4,050,000	117.4%
Transfer In	137,539,960	154,426,557	228,291,103	165,032,101	10,605,544	6.9%
Total Revenues	326,963,480	320,255,259	394,119,805	344,214,587	23,959,328	7.5%
Use of Fund Balance	—	—	37,940,298	154,817	154,817	0.0%
Expenses						
Capital Accts	—	—	—	—	—	—
Debt Service Accts	277,275,089	304,059,020	428,885,576	328,764,114	24,705,094	8.1%
Transfer Out	—	2,980,400	1,480,400	2,980,400	—	0.0%
Total Expenses	277,275,089	307,039,420	430,365,976	331,744,514	24,705,094	8.0%
Contribution to Fund Balance	—	13,215,839	1,694,127	12,624,890	(590,949)	-4.5%
Revenues Over(Under) Expenses						
	\$ 49,688,391	\$ —	\$ —	\$ —	\$ —	0.0%

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

Budget Highlights

Special Revenue Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Sales Tax	\$ 111,311,190	\$ 119,391,511	\$ 119,391,511	\$ 120,585,426	\$ 1,193,915	1.0%
Other Tax	53,675,892	53,753,225	53,753,225	68,260,043	14,506,818	27.0%
License & Permits	22,100	21,000	21,000	24,000	3,000	14.3%
Intergovernmental	22,090,787	20,182,023	23,341,318	25,085,395	4,903,372	24.3%
Charge for Service	26,130,648	26,964,058	26,964,058	31,176,350	4,212,292	15.6%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	14,308,590	12,489,656	13,773,821	14,575,134	2,085,478	16.7%
Special Assessments	—	—	—	—	—	0.0%
Other	17,673,665	16,707,978	17,406,251	21,030,437	4,322,459	25.9%
Transfer In	7,389,830	9,735,777	9,735,777	9,346,978	(388,799)	-4.0%
Total Revenues	252,602,702	259,245,228	264,386,961	290,083,763	30,838,535	11.9%
Use of Fund Balance	—	4,161,721	10,331,589	4,027,898	(133,823)	-3.2%
Expenses						
Salaries & Benefits	75,301,975	92,995,050	90,330,050	96,580,517	3,585,467	3.9%
Gen Operating & Maintenance	76,634,711	92,068,856	93,039,710	91,015,754	(1,053,102)	-1.1%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	123,891	—	150,000	26,109	21.1%
Transfer Out	70,190,152	57,187,976	70,754,385	67,190,094	10,002,118	17.5%
Total Expenses	222,126,838	242,375,773	254,124,145	254,936,365	12,560,592	5.2%
Contribution to Fund Balance	—	21,031,176	20,594,405	39,175,296	18,144,120	86.3%
Revenues Over(Under) Expenses						
	\$ 30,475,864	\$ —	\$ —	\$ —	\$ —	0.0%

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

Budget Highlights

Special Revenue Funds: PIDS Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 16,143,374	\$ 19,932,642	\$ 19,932,640	\$ 20,577,961	\$ 645,319	3.2 %
Use of Money & Property	192,487	—	—	—	—	0.0 %
Other	147,198	150,000	150,000	90,000	(60,000)	(40.0)%
Transfer In	1,035,707	891,201	1,080,356	1,076,460	185,259	20.8 %
Total Revenues	17,518,768	20,973,843	21,162,996	21,744,421	585,319	2.8 %
Use of Fund Balance	—	165,177	865,087	614,940	449,763	272.3 %
Expenses						
Gen Operating & Maintenance	15,931,389	20,619,012	21,546,963	21,990,990	1,371,978	6.7 %
Transfer Out	245,182	267,385	267,385	322,825	55,440	20.7 %
Total Expenses	16,176,571	20,886,397	21,814,348	22,313,815	1,427,418	6.8 %
Contribution to Fund Balance	—	252,663	214,867	45,546	(207,117)	(82.0)%
Revenues Over(Under) Expenses	\$ 1,342,197	\$ (40)	\$ (1,132)	\$ —	\$ 40	(100.0)%

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

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	74,802	1,288,713	779,089	704,287	941.5%
Use of Money & Property	—	—	527,389	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	4,599,689	2,735,308	10,505,844	5,906,155	128.4%
Total Revenues	—	4,674,491	4,551,410	11,284,933	6,610,442	141.4%
Use of Fund Balance	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	86,954	86,954	0.0%
Gen Operating & Maintenance	—	4,674,491	4,551,410	11,197,979	6,523,488	139.6%
Capital Accts	—	—	—	—	—	0.0%
Transfer Out	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	4,674,491	4,551,410	11,284,933	6,523,488	139.6%
Contribution to Fund Balance	—	—	—	—	—	0.0%
Revenues Over(Under) Expenses						
	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%

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

Budget Highlights

Enterprise Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 1,792,856	1,896,825	1,896,825	2,385,285	\$ 488,460	25.8 %
Charge for Service	691,431,636	668,339,316	708,539,316	719,829,985	51,490,669	7.7 %
Use of Money & Property	27,190,298	18,883,157	18,883,157	19,124,658	241,501	1.3 %
Other	18,288,152	15,572,655	16,053,875	17,355,753	1,783,098	11.5 %
Transfer In	26,635,840	34,488,967	34,488,967	36,718,461	2,229,494	6.5 %
Total Revenues	765,338,782	739,180,920	779,862,140	795,414,142	56,233,222	7.6 %
Use of Fund Balance	—	1,907,217	5,937,217	149,098	(1,758,119)	(92.2)%
Expenses						
Salaries & Benefits	107,885,944	118,516,539	118,366,539	123,803,505	5,286,966	4.5 %
Gen Operating & Maintenance	75,365,137	328,663,863	347,815,011	353,848,210	25,184,347	7.7 %
Debt Service Accts	1,170,387	33,900	514,820	54,400	20,500	60.5 %
Transfer Out	322,572,329	290,359,997	317,274,997	313,323,064	22,963,067	7.9 %
Total Expenses	506,993,797	737,574,299	783,971,367	791,029,179	53,454,880	7.2 %
Contribution to Fund Balance	—	3,513,838	1,827,990	4,534,061	1,020,223	29.0 %
Revenues Over(Under) Expenses	\$ 258,344,985	\$ —	\$ —	\$ —	\$ —	0.0 %

Budget Highlights

Internal Service Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 100,243,978	\$ 104,487,117	\$ 104,487,117	\$ 120,822,859	\$ 16,335,742	15.6%
Use of Money & Property	10,528,027	4,949,557	8,599,557	8,999,557	4,050,000	81.8%
Other	95,634,729	107,611,972	110,411,972	115,022,183	7,410,211	6.9%
Transfer In	9,630,000	860,583	860,583	—	(860,583)	-100.0%
Total Revenues	216,036,735	217,909,229	224,359,229	244,844,599	26,935,370	12.4%
Use of Fund Balance	—	2,872,660	32,813,926	1,798,250	(1,074,410)	-37.4%
Expenses						
Salaries & Benefits	45,732,290	49,778,275	49,778,275	51,142,723	1,364,448	2.7%
Gen Operating & Maintenance	155,247,190	169,676,258	203,299,635	190,719,908	21,043,650	12.4%
Transfer Out	2,251,228	1,327,356	4,095,246	2,275,583	948,227	71.4%
Total Expenses	203,230,708	220,781,889	257,173,156	244,138,214	23,356,325	10.6%
Contribution to Fund Balance	—	—	—	2,504,635	2,504,635	0.0%
Revenues Over(Under) Expenses	\$ 12,806,027	\$ —	\$ —	\$ —	\$ —	0.0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 1,656,737	\$ 1,763,775	\$ 1,763,775	\$ —	\$ —	0.0 %
Charge for Service	445,284	575,720	575,720	547,495	(28,225)	(4.9)%
Use of Money & Property	2,140,618	1,500,000	1,500,000	4,572,669	3,072,669	204.8 %
Other	26,684,388	26,342,926	26,342,926	27,039,008	696,082	2.6 %
Proceeds From Debt	—	—	500,000	—	—	0.0 %
Total Revenues	30,927,027	30,182,421	30,682,421	32,159,172	3,740,526	12.4 %
Use of Fund Balance	—	5,313,279	5,313,279	3,805,145	(1,508,134)	(28.4)%
Expenses						
Salaries & Benefits	292,043	283,792	283,792	309,309	25,517	9.0 %
Gen Operating & Maintenance	31,179,382	33,436,907	33,436,907	32,582,339	(854,568)	-2.6 %
Debt Service Accts	1,575,169	1,775,001	1,775,001	3,072,669	1,297,668	73.1 %
Transfers Out	—	—	500,000	—	—	0.0 %
Total Expenses	33,046,594	35,495,700	35,995,700	35,964,317	468,617	1.3 %
Contribution to Fund Balance	—	—	—	—	—	0.0 %
Revenues Over(Under) Expenses	\$ (2,119,567)	\$ —	\$ —	\$ —	\$ —	0.0 %

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

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

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

The following tables reflect expected fee changes for FY2025 effective October 1st, 2024. One of the most significant changes for FY2025 is a 12.5% across-the-board increase to development fees, which was proposed with support from the Development Advisory Committee. Development Services’ fees are presented in a separate format in keeping with development community’s standards. Fee changes are based on market comparisons and evaluation of cost to deliver services. Fee changes were approved by City Council on September 24, 2024, after adoption of the FY2025 budget.

EXHIBIT A: Development Services Fees

I.

Chapter 2, Article XII, Section 2-321, subsection (a) of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

- (a) For services rendered, the following schedule of fees and charges is hereby adopted; provided, however, that such fees may be waived or refunded by action of the city council in accordance with policies adopted by the city council:

<i>Application Fees</i>	
Alarm system permits	
Residential	\$50.00
Other alarm system locations	\$100.00
Alcohol	
Variance request to City Council	\$562.50
Distance check	\$112.50
Annexation	
75 acres or less	\$787.50 (Fee waived for commercial/industrial use only of 25 acres or less)
More than 75 acres	\$787.50 Plus \$11.25 per acre over 75 acres
Limited purpose annexation	\$3,375.00

Budget Highlights

User Fee Authorization and Overview

Appeals	
Downtown Design Review Board	\$337.50
Historic and Cultural Landmarks Commission	\$337.50
Urban Design Commission	\$337.50
City Plan Commission	
Concept plan	\$1,012.50
Plats:	
Preliminary plat	\$956.25 Plus \$33.75 per each acre nonresidential Plus \$16.87 per lot residential
Final plat	\$433.12 Plus \$33.75 per lot residential Plus \$28.12 per acre nonresidential
Re-plat (with public hearing)	\$562.50* Plus \$28.12 per lot residential Plus \$28.12 per acre nonresidential
Minor plat and re-plat (no public hearing)	\$478.12* Plus \$28.12 per lot residential Plus \$28.12 per acre nonresidential
Conveyance plat	\$225.00*
Plat revisions after first revision	\$247.50*
Plat correction	\$56.25*
Plat vacation	\$450.00*
Waivers and other matters of business	\$247.50*
*Filing fees with the county: Collection of filing fees for the appropriate county will be in addition to the fee rates above	
Agreements Application Fees	
Community Facilities Agreement and Amendments	\$2,508.75
Stormwater Facilities Management Agreement	\$714.37
Transportation Impact Fee Credit Agreement	\$1,125.00
Easements and Vacations by Separate Instrument	\$787.50 (Fee for processing application)
Credit Access Business	\$112.50 (Application and renewal)
Comprehensive Plan Inconsistency	\$675.00 (For a change in zoning that is incompatible with the city comprehensive plan and future land use)
Hearing Continuance	\$675.00*
* When requested by an applicant (after public notice) of Board of Adjustment, City Plan Commission and Zoning Commission public hearings	
Inspection and Testing Fees	
a. Administrative Material Testing Service Fee	\$27.56 per test
b. Construction Inspection Service Fee	\$337.50 per day
c. Water Testing Lab Fee	\$33.75 per test
Infrastructure Plan Review Center	
Design Review Fee: Cost Per Design Page	\$435.37 per page (The total number of detail pages shall be considered one page)

Budget Highlights

User Fee Authorization and Overview

IPRC Pre/Post Submittal Conference	\$1,125.00
Stormwater Development Services	
Drainage Study Review	\$1,406.25 Plus \$11.25 per acre over 1 acre
Transportation Development Review	
Transportation Impact Analysis Review	\$1,125.00
Master Thoroughfare Plan - Amendment	\$787.50
Small Scale Infrastructure Program (Misc. Projects)	
Application Fee	\$1,687.50
Review Fee	\$435.37 per design sheet
Project Management Fee	\$1,500.00
Newsracks	
Permit Fees	\$31.50
Application fee per applicant plus, per newsrack	\$11.25
Paper Filing Fee*	\$56.25
* This is an additional fee assessed on any development application that can be submitted online	
Parkway Permit	
Commercial	\$281.25
Residential	\$253.12
Reinspection	\$28.12
Pre-submittal Meeting	\$281.25
Private ETJ Release	\$450.00
Sexually Oriented Businesses; Application for Specialized Certificate of Occupancy	
Amended, modified, renewal or transfer	\$1,125.00
New	\$1,125.00
Special Districts (MUDS/WCIDS)	
Petition	\$16,875.00
Agreement amendments	\$11,250.00
Street Name Change	\$787.50
Street Use Permit	
Commercial	\$281.25
Residential	\$253.12
Reinspection	\$28.12
Technology Fee for all Permits	\$16.87
Traffic Control Review Plan	\$112.50
"CR," "C," and "D" Zoning Districts Site Plan	
New	\$675.00
Revised	\$337.50
Unified Sign Agreement	\$1,687.50
Urban Forestry	
Application fee for staff review:	
Base fee - First five acres (up to 5.00 acres), including one revision	\$281.25*
Additional acreage - 5.01 acres and over, per acre above base fee	\$16.87*

Budget Highlights

User Fee Authorization and Overview

Additional revisions (each)	\$112.50*
After-the-fact base fee - First five acres (up to 5.00 acres), including one revision	\$562.50*
After-the-fact additional acreage - 5.01 acres and over, per acre above base fee	\$33.75*
* The acreage will be based on the preliminary plat or site plan, whichever is appropriate, at the time of submission of the urban forestry plan	
Vesting Letters	\$225.00
Permit Renewal	\$140.62
Developer Agreement	\$1,687.50
Application fee for appeal hearing before urban design commission:	
Waivers to Urban Forestry Ordinance; waiver from tree planting and nonprotected trees	\$618.75
Waiver from preservation of protected trees	\$1,125.00
Waiver from preservation of significant trees or large trees - city wide	\$5,625.00
Waiver from preservation of significant tree or large trees east of I35 (lower threshold)	\$3,375.00
Vacations or Closures, ROW, Emergency and Public Access Easements	
Public access or emergency easement vacation	\$450.00
Street and alley vacations	\$787.50
Zoning Board of Adjustment	
Interpretation request	\$450.00
Variance:	
Residential (owner-occupied)	\$562.50 Plus an additional \$281.25 for each additional variance requested in same application for owner-occupied residential.
Nonresidential/other residential	\$843.75 Plus an additional \$450.00 for each additional variance requested in the same application for nonresidential property or other residential property
Sign - Nonresidential/other residential	\$1,125.00 Plus an additional \$1,125.00 for each additional variance requested in the same application.
Special exception	
Residential (owner-occupied)	\$843.75 Plus an additional \$168.75 for each additional special exception requested in same application for owner-occupied residential.
Nonresidential/other residential	\$1,687.50 Plus an additional \$337.50 for each additional special exception requested in the same application for nonresidential property or other residential property.
Multifamily Dwelling (MFD/PD) Waiver	\$675.00 Plus an additional \$337.50 for each additional waiver
Zoning Commission	
Administrative site plan amendment	\$281.25

Budget Highlights

User Fee Authorization and Overview

"CD" Conservation District overlay rezoning	No fee
"HC," "HSE" and "DD" Historic and Cultural Landmarks District overlay rezoning	No fee
Planned Development (PD) site plan review*	\$900.00*
0—5 acres	\$1,350.00
For application requests of less than one acre in size, when down zoning to a one- or two-family districts that is consistent with the most current adopted Comprehensive Plan, a fee of \$506.25 is required.	
5.01—10 acres	\$3,037.50
10 acres or more acres	\$3,712.50 Plus \$84.37 per acre, not to exceed \$10,125.00
PD or CUP Waiver Fee	\$843.75 (PD or CUP with requested development standard waivers)
Vendor permit: holiday and 10-day	\$56.25
Zoning Application:	Designated fee shall be twice the amount shown when double noticing and special city council consideration is required or requested, apart from the normal processing schedule. Double fee charge is not exempt of incentive programs granted to the project.
Less than 1 acre*	\$1,350.00
For application requests of less than one acre in size, when down zoning to a one- or two-family districts that is consistent with the most current adopted Comprehensive Plan, a fee of \$506.25 is required.	
1—5 acres*	\$2,025.00
5.01—10 acres*	\$3,037.50
10.01—25 acres*	\$3,712.50
25.01 or more acres (base fee)*	\$3,712.50 Plus \$84.37 per acre, not to exceed \$10,125.00
*In addition to Zoning Change Application Fee	
Multi Family Dwelling (MFD/PD)	\$675.00 for the first waiver \$337.50 each additional waiver
Zoning verification letter:	
10-day letter	\$56.25
3-day letter	\$112.50

II.

Chapter 7, Article I, Section 7-1, Part 2, Section 118, Subsection 118.2.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

118.2.1 Fees. All individuals or businesses registering under this Code shall pay fees as prescribed in this section.

Annual Fee \$168.75

Change of Master or Registered Official \$60.00

Renewal Fee \$168.75

Exception: State Licensed Plumbing, Electrical, or Mechanical Contractors or their qualifying individuals are exempt from paying registration fees. State licensed electricians are exempt from paying registration fees.

III.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table No. 1-A of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE NO. 1-A

**NON-RESIDENTIAL REMODEL AND ACCESSORY BUILDING PERMIT FEES
INCLUDES FEES FOR NEW CONSTRUCTION WITH NO SQUARE FOOTAGE**

TOTAL VALUATION	Permit Fee^{1,2}	
\$0 to \$2,000.00	\$96.84	
>\$2,000.00 to \$25,000.00	(a) \$96.84 (b) \$19.36	(a) for first \$2,000 (b) for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00
>\$25,000.00 to \$50,000.00	(a) \$542.44 (b) \$13.98	(a) for first \$25,000 (b) for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00
>\$50,000.00 to \$100,000.00	(a) \$892.25 (b) 9.68	(a) for first \$50,000 (b) for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00
>\$100,000.00 to \$500,000.00	(a) \$1,376.58 (b) \$7.52	(a) for first \$100,000 (b) for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00
>\$500,000.00 to \$1,000,000.00	(a) \$4,390.25 (b) \$6.45	(a) for the first \$500,000.00 (b) for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00
>\$1,000,000.00	(a) \$7,619.23 (b) \$4.29	(a) for the first \$1,000,000.00 (b) for each additional \$1,000.00 or fraction thereof

¹Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

²Commercial projects (those not included in item 1 above):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 25% (0.25). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

IV.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1A-1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE 1A-1

RESIDENTIAL REMODEL FEES

(Based upon the number of trades required for the project)

Number of Trades	Minimum Permit Fee ¹
1	\$112.50
2	\$225.00
3	\$337.50
4	\$450.00
5	\$562.50

¹ Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

V.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table No. 1-B of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE No. 1-B

Building Permit Fee Schedule	
1. Permit Application Fee, Applicable to All Permit Types, Excluding Signs:	\$31.50
2. Paper Filing Fee:	\$31.50
3. Technology Fee applicable to all applications/permits:	\$16.87
4. Simultaneous Plat and Early Plan Review Fee, per permit:	\$1,260.00
5. Expedited Plan Review:	
Application Fee:	\$225.00
Plan Review with Meeting, per hour, two hours minimum	\$1,125.00
Plan Review without Meeting, per hour, one hour minimum	\$1,125.00
Revisions, per hour, pro-rated, 15-minute time periods	\$1,125.00
6. Change of Occupancy Permit Fee:	\$90.00
7. Ordinance Inspection Fee (per inspector):	\$56.25
8. Inspection Card Replacement:	\$31.50
9. Record Change Fee per record or permit, applicable to all permit types:	\$31.50

10. Plan Review Deposit*	
Those requiring circulation:	\$276.75
Those without circulation:	\$106.87
Third party requiring circulation:	\$49.50
Third Party without circulation:	\$24.75
* Deposit is not required for additions and remodels to existing Group R-3 Occupancies and additions, remodels or new construction of their accessory structures.	
11. Annual Contractor Registration Fee- Building and Sign:	\$168.75
12. Annual Contractor Registration Fee- Parkway and Utility Contractor	\$562.50
13. Vendor Certificate of Occupancy for Temporary Vendors	\$104.67
14. Application for Specialized Certificate of Occupancy related to Sexually Oriented Businesses:	
a. New:	\$1,125.00
b. Amended, modified, renewal or transfer	\$1,125.00
15. CFPBOA Application Fee	
1st item per address	\$225.00
Each additional item per address	\$112.50
16. Demolition and Moving Fees cost per square foot:	
Demolition of structure 45 years or older	\$56.25
0 to 1000:	\$84.37
1001 through 2000:	\$171.00
2001 through 3000:	\$319.50
3001 through 5000:	\$479.25
5001 through 10000:	\$642.37
10001 through 20000:	\$858.37
20001 and Above:	\$1,717.87
17. Sidewalk Café, annually	\$189.00
18. Temporary or Limited Certificate of Occupancy	\$378.00
Inspection and Plan Review Fees Applicable to All Permit Types:	
1. Inspections outside of normal business hours (minimum of 4 hours):	\$112.50
2. Reinspection fee:	\$63.00
3. Inspections for which no fee is specifically indicated, per hour, half hour minimum:	\$63.00
4. Additional plan review required by changes, additions or revisions to plans, per revision, per hour, half hour minimum:	
first revision	\$63.00
second revision	\$112.50
third and fourth revision	\$225.00
fifth revision and up	\$337.50
Third Party plan revisions for Building, Mechanical, Electrical, Plumbing, Energy, per revision, per hour, half hour minimum:	\$39.37
5. Inspections outside of city limits, per hour, 4 hours minimum:	\$94.50

VI.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-C-1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE 1-C-1 A, B, E, H, I, & M USE GROUPS NEW CONSTRUCTION OR ADDITION BUILDING PERMIT FEES

NEW SQUARE FOOTAGE	Permit Fee ^{1,2}	
0 to 30	\$96.84	
>30 to 400	(a) \$96.84 (b) \$1.19	(a) for first 30 square feet (b) for each additional square foot, to and including 400
>400 to 790	(a) \$542.44 (b) \$0.89	(a) for first 400 square feet (b) for each additional square foot, to and including 790
>790 to 1365	(a) \$892.25 (b) \$0.84	(a) for first 790 square feet (b) for each additional square foot, to and including 1365
>1365 to 5850	(a) \$1,376.58 (b) \$0.67	(a) for first 1365 square feet (b) for each additional square foot, to and including 5850
>5850 to 18,000	(a) \$4,390.25 (b) \$0.26	(a) for the first 5850 square feet (b) for each additional square foot, to and including 18,000
>18,000	(a) \$7,619.23 (b) \$0.24	(a) for the first 18,000 square feet (b) for each additional square foot

- 1 Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):
 - i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
 - ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
 - iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- 2 Commercial projects (those not included in item 1 above):
 - i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 25% (0.25). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
 - ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
 - iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55) The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

VII.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-C-2 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE 1-C-2 F & S USE GROUPS NEW CONSTRUCTION OR ADDITION BUILDING PERMIT FEES

NEW SQUARE FOOTAGE	Permit Fee ^{1,2}	
0 to 75	\$96.84	
>75 to 1080	(a) \$96.84 (b) \$0.43	(a) for first 75 square feet (b) for each additional square foot, to and including 1080
>1080 to 1980	(a) \$542.44 (b) \$0.39	(a) for first 1080 square feet (b) for each additional square foot, to and including 1980
>1980 to 3365	(a) \$892.25 (b) \$0.34	(a) for first 1980 square feet (b) for each additional square foot, to and including 3365
>3365 to 24,675	(a) \$1,376.58 (b) \$0.14	(a) for first 3365 square feet (b) for each additional square foot, to and including 24,675
>24,675 to 50,050	(a) \$4,390.25 (b) \$0.12	(a) for the first 24,675 square feet (b) for each additional square foot, to and including 50,050
>50,050	(a) \$7,619.23 (b) \$0.12	(a) for the first 50,050 square feet (b) for each additional square foot

¹ Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

² Commercial projects (those not included in item 1 above):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 25% (0.25). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

VIII.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-C-3 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

**TABLE 1-C-3
R USE GROUPS
NEW CONSTRUCTION OR ADDITION
BUILDING PERMIT FEES**

NEW SQUARE FOOTAGE	Permit Fee ^{1,2}	
0 to 65	\$96.84 (\$58.10)*	
>65 to 700	(a) \$96.84 (\$58.10)* (b) \$0.70 (0.42)*	(a) for first 65 square feet (b) for each additional square foot, to and including 700
>700 to 1400	(a) \$542.44 (b) \$0.50	(a) for first 700 square feet (b) for each additional square foot, to and including 1400
>1400 to 2700	(a) \$892.25 (b) \$0.37	(a) for first 1400 square feet (b) for each additional square foot, to and including 2700
>2700 to 11,800	(a) \$1,376.58 (b) \$0.33	(a) for first 2700 square feet (b) for each additional square foot, to and including 11,800
>11,800 to 24,500	(a) \$4,390.25 (b) \$0.25	(a) for the first 11,800 square feet (b) for each additional square foot, to and including 24,500
>24,500	(a) \$7,619.23 (b) \$0.19	(a) for the first 24,500 square feet (b) for each additional square foot

*New square footage for Group R-3, up to and including 500 sq.ft., shall be charged the fee in the parenthesis ().

¹ Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

² Commercial projects (those not included in item 1 above):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 25% (0.25). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

IX.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-C-4 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE 1-C-4 U USE GROUP NEW CONSTRUCTION OR ADDITION BUILDING PERMIT FEES

NEW SQUARE FOOTAGE	Permit Fee ^{1,2}	
0 to 175	\$96.84 (\$58.10)*	
>175 to 2500	(a) \$96.84 (b) \$0.19	(a) for first 175 square feet (b) for each additional square foot, to and including 2500
>2500 to 5200	(a) \$542.44 (b) \$0.12	(a) for first 2500 square feet (b) for each additional square foot, to and including 5200
>5200 to 10,200	(a) \$892.25 (b) \$0.10	(a) for first 5200 square feet (b) for each additional square foot, to and including 10,200
>10,200 to 46,500	(a) \$1,376.58 (b) \$0.08	(a) for first 10,200 square feet (b) for each additional square foot, to and including 46,500
>46,500 to 96,500	(a) \$4,390.25 (b) \$0.06	(a) for the first 46,500 square feet (c) for each additional square foot, to and including 96,500
>96,500	(a) \$7,619.23 (b) \$0.05	(a) for the first 96,500 square feet (b) for each additional square foot

*New square footage for accessory Group U uses associated with existing R-3's shall be charged the fee in the parenthesis ().

¹ Residential projects (one- and two-family dwellings, and townhouses regulated by the IRC, and their accessory structures):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

² Commercial projects (those not included in item 1 above):

- i. When plan review and field inspections are performed by Third Party, the permit fee shall be reduced by multiplying the sum by 25% (0.25). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- ii. When plan review is performed by Third Party with field inspections performed by City Staff, the permit fee shall be reduced by multiplying the sum by 70% (0.70) The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.
- iii. When plan review is performed by City Staff with field inspections performed by Third Party, the permit fee shall be reduced by multiplying the sum by 55% (0.55). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure

X.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-D of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-D Contractor Registration Fee (including Plumbing Irrigator)

First year or portion thereof	\$168.75
Yearly renewal	\$168.75
Qualified Plumbing Inspection Company Registration, annually	\$1,125.00

XI.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-E of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-E Temporary Encroachment Fees

Time	Fee
3 or less days	If the time does not exceed three (3) days, the fee will be \$48.15 per day up to and including the third day.
More than 3 days	If the time exceeds three (3) days, the fee per day will be two cents (\$.02) per square foot of sidewalk or alley space and three cents (\$.03) per square foot of street space used with a minimum fee of \$144.45 per permit.

XII.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-F of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-F Permanent Encroachments

	Fee
Applications, Amendments, Assignments and Terminations	\$1,012.50
Annual Fee	\$2.25 per linear or square foot of encroachment, as applicable

XIII.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-G of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-G Minimum amount retained by City for permit fee refunds

The <i>Building Official</i> shall retain the application fee plus the largest of the following:
(a) 5% of the permit fee; or,
(b) the plan review deposit; or,
(c) 56.25 dollars (\$56.25).

XIV.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-H of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-H Schedule of Mechanical Fees*

Budget Highlights

User Fee Authorization and Overview

Forced Air Heating-Furnaces Including	
Ducts and/or Vents Attached Thereto:	
Capacity to and including 100,000 BTU input or 20 KW:	\$5.81
Over 100,000 BTU input or 20 KW and Including 400,000 BTU or 40 KW:	\$9.85
Heating Appliances Non-Ducted Air	
Gas Unit or Room Heater, including vent:	\$5.81
Gas Wall Heater, including vent:	\$5.81
Gas Floor Furnace, including vent:	\$5.81
Gas Infra-red Heating Unit:	\$5.81
Electric Heater, Wall, Space, Unit, etc..	\$5.81
Energy-Using Heat Appliance Other Than Above	
Per 1,000 BTU Input:	\$0.11
Minimum:	\$6.26
Per 1 KW:	\$0.29
Minimum:	\$6.26
Each Low or High Pressure Steam or Hot Water Boiler Rated in either BTU's Input Boiler Horsepower Output or KW	
Per 1,000 BTU's Input:	\$0.11
Minimum:	\$6.26
Per Boiler HP Output:	\$2.58
Minimum:	\$6.26
Per KW:	\$0.29
Minimum:	\$6.26
Each Absorber Unit, Electrical Reciprocating, Centrifugal, or Rotary Compressor, Condensing Unit, or Chiller Unit, Each on its Normal Capacity Rating	
Up to and including 2 tons:	\$5.81
Over 2 and including 3 tons:	\$9.85
Over 3 and including 5 tons:	\$15.68
Over 5 and including 7-1/2 tons:	\$21.51
Over 7-1/2 and including 10 tons:	\$27.78
Over 10 and including 30 tons, per ton:	\$2.49
Over 30 and including 100 tons, per ton:	\$2.29
Over 100 and including 320 tons, per ton	\$1.96
Over 320 and including 520 tons, per ton:	\$1.49
Over 520 tons	\$1.13
Mechanical Hydronic Piping	
First 120 feet	\$9.85
Each additional 100 feet or portion thereof	\$9.38
Each Roof-Top or Combination Including Ducts and Drains	

Budget Highlights

User Fee Authorization and Overview

	Cooling Only	Heating and Cooling
Up to and including 3 tons	\$9.85	\$19.72
Over 3 and including 5 tons:	\$15.68	\$27.78
Over 5 and including 7-1/2 tons:	\$21.51	\$36.75
Over 7-1/2 and including 10 tons:	\$27.78	\$43.93
Over 10 tons per ton:	\$4.02	\$4.91

Roof-Top Heating Only	
Unit per 1,000 BTU:	\$0.11
Minimum:	\$6.26
Through-the-Wall A/C Units	
All Sizes, Each:	\$8.06
Cooling Tower, Evaporative or Air-Cooled Condenser, Tonnage Based on Local Design Conditions	
All size units per ton refrigeration capacity:	\$0.96
Minimum:	\$6.26
Cooling-Heating Coils	
D.E. or Chill Water per ton:	\$0.96
Minimum:	\$6.26
Steam or Hot Water, per 1,000 BTU:	\$0.11
Minimum:	\$6.26
Fan and Coil Units including Drains and Ducts	
Cool and Heat, per ton:	\$1.96
Minimum:	\$6.26
Cool only, per ton:	\$0.96
Minimum:	\$6.26
Heating Unit only, per 1,000 BTU	\$0.11
Minimum:	\$6.26
Electrical Heat Strips for Units or Duct Installations	
Per KW:	\$0.29
Minimum:	\$6.26
Mixing Box - Conditioned Air:	\$1.96
Mixing Box - Forced Air:	\$4.02
Duct Addition or System not included elsewhere	
Per outlet:	\$0.96
Minimum:	\$6.26

Miscellaneous	
Commercial food preparation hood - Grease Type I:	\$15.68
Commercial food preparation hood - Heat or Moisture Type II:	\$11.65
Commercial hood exhaust fan - Grease:	\$9.85
Commercial hood exhaust fan - Heat or Moisture:	\$8.08
Commercial hood exhaust duct - Grease:	\$9.85
Commercial hood exhaust duct - Heat or Moisture:	\$8.08
Commercial kitchen make-up air unit:	\$9.85
Commercial hood automatic electronic smoke extractor:	\$31.37
Automatic fire-extinguishing equipment system:	\$31.37
Range hood exhaust duct, for R Occupancy:	\$1.96
Toilet exhaust fan and/or duct (per inlet):	\$1.96
Ventilation fan and duct system:	\$8.08
Industrial hood:	\$11.65
Mechanical ventilator:	\$8.08
Flue replacement - U.L. labeled:	\$8.08
Flue or stack for commercial and industrial appliances:	\$9.85
Humidifier:	\$4.02
Vented decorative appliance:	\$8.08
Commercial clothes dryer exhaust duct:	\$9.85
Domestic clothes dryer exhaust duct:	\$1.96
Incinerator, per 1,000 BTU:	\$0.11
Minimum:	\$6.26
Incinerator modification:	\$98.62
Condensate drain-French sump:	\$6.26
Fire or smoke damper:	\$1.96
Circulating water pump:	\$1.96
Evaporative cooler:	\$8.08
Automatic shutoff - products of combustion:	\$9.85
Solar energy system:	\$59.18
Heat recovery devices per 1,000 BTU:	\$0.11
Minimum:	\$19.04
Gas Extension - Test:	\$9.85
For each appliance or piece of equipment by this ordinance for which no other fee is listed:	\$9.85
*When inspections are performed by third party the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.	

XV.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-I of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-I Schedule of Plumbing Fees*

First Fixture or Appliance:	\$9.85
Additional Fixtures or Appliances (each):	\$4.02
Sewer - First 120 feet:	\$9.85
Each additional 100 feet or portion thereof:	\$9.38
Gas Service:	\$9.85
Each Lawn Sprinkler System:	\$113.40
Water Service - First 120 feet:	\$9.85
Each additional 100 feet or portion thereof:	\$9.38
Water Submeter:	\$4.02
Grease Trap or Interceptor:	\$9.85
Sand Trap:	\$18.81
Each Roof Drain:	\$9.38
Temporary Gas Service:	\$9.85
Backflow Preventer:	\$9.85
Floor Drain:	\$4.02
Mobile Homes/Mobile Units: Each mobile unit/space:	\$35.86
Each sewer vent:	\$21.51
Manhole:	\$31.37
Test Well:	\$9.85
Medical gasses and vacuum system:	\$41.58
<p>* For the purpose of this table a sanitary plumbing outlet on or to which a plumbing fixture or appliance may be set or attached or any plumbing fixture or appliance to which a water connection may be made shall be construed to be a fixture. Fees for reconnection and retesting of existing plumbing systems in relocated buildings shall be based on the number of plumbing fixtures, gas systems, water heaters, etc. involved. When inspections are performed by third party the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.</p>	

XVI.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-J of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

**Table 1-J
Schedule of Electrical Fees***

Temporary Power Letters , per bank of six meters	\$41.58
Light Fixtures, Outlets, Switches, and Receptacles -per item	
Up to 100, each:	\$0.51
Over 100, each:	\$0.42

Fixed Appliances	
Ceiling Fan:	\$1.42
Vent Fan:	\$1.42
Smoke Detectors:	\$1.42
Bath Heater:	\$1.42
Disposal:	\$1.42
Compactor:	\$1.42
Dishwasher:	\$1.42
Washing Machine:	\$1.42
Water Heater:	\$2.85
Dryer:	\$2.85
Range:	\$2.85
Air Conditioner - 3 to 5 ton:	\$5.81
Air Conditioner - over 5 ton to 7 1/2 ton:	\$9.38
Air Conditioner - over 7 1/2 ton:	\$18.81
Heating Unit, Gas:	\$2.85
Heating Unit, Electric, per KW:	\$0.96
Motors	
1 to 3 hp:	\$2.85
Over 3 to 5 hp:	\$5.81
Over 5 to 7 1/2 hp:	\$9.38
Over 7 1/2 hp:	\$18.81
Transformers, Generators and Welders	
0 to 10 KW:	\$5.81
Over 10 KW to 20 KW:	\$9.38
Over 20 KW:	\$18.81
Welders:	\$5.81
Services and Subpanels	
60 amps to 100 amps:	\$18.81
Over 100 amps to 150 amps:	\$27.78
Over 150 amps:	\$37.65
Miscellaneous	
Swimming pools:	\$53.79
Construction pole:	\$27.78
Sign connections:	\$8.94
New mobile home hookups**:	\$41.51
Submeters-buildings, leases, apartments, etc.:	\$19.72

*When inspections are performed by third party the permit fee shall be reduced by multiplying the sum by 35% (0.35). The resulting amount will be calculated to the penny with no rounding for the tenth of a penny figure.

**A Building Code Ordinance Inspection shall be required to inspect and approve power to existing mobile homes in mobile home parks where the name changes on the electric utility account except when the account is being transferred from an individual to the park's name.

XVII.

Chapter 7, Article I, Section 7-1, Part 2, Section 119, Table 1-K of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table 1-K Schedule of Sign Fees

Application fee:	\$37.12
Permit Fee for New signs =	
Application Fee + Display Area Fee + Height Above Grade Fee + Electrical Amperage Fee	
Display Area Fee:	\$26.88 or \$0.24 per square foot for each display surface, whichever is greater
Height Above Grade Fee, in Feet:	
1-20:	\$26.88
21-30:	\$53.78
31-40:	\$80.71
41-50:	\$107.60
51-60:	\$134.52
Over 60:	\$188.32
Electrical Amps Fee:	
1-40:	\$37.67
41-60:	\$53.78
61-80:	\$80.71
81-100:	\$107.60
Over 100:	\$161.42
Banners and Temporary Signs =	

Application Fee + Display Area + Height Above Grade	
Display Area:	\$26.88
Height above grade:	\$26.88
*When permits are required for allowable repairs or sign removal the non-refundable application fee shall cover the required permit fee.	

XVIII.

Chapter 12.5, Article IV, Division 2, Section 12.5-414, subsection (d)(3) of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

- (3) An application fee in the amount of \$7,500.00.

XIX.

Chapter 12.5, Article VIII, Division 4, Section 12.5-844 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

§ 12.5-844 NON CITY WASTE LANDFILL ENVIRONMENTAL FEE.

All persons disposing of non city waste at the Southeast Landfill who do have a current, valid Grant of Privilege Agreement with the city pursuant to §12.5-850 and/or do possess a current, valid hauling permit pursuant to §12.5-857 shall pay a Landfill Environmental Fee of \$6.00 per ton. All persons disposing of non city waste at the Southeast Landfill who do not have a current, valid Grant of Privilege Agreement with the city pursuant to § 12.5-850 and/or do not possess a current, valid hauling permit pursuant to §12.5-857 shall pay a Landfill Environmental Fee of \$12.00 per ton. The Landfill Environmental Fee shall be collected with the tipping fee assessed by the operator of the Southeast Landfill.

XX.

Chapter 12.5, Article IX, Division 2, Section 12.5-865, subsection (a) of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

§ 12.5-865 REGISTRATION.

- (a) Except as provided in §12.5-870, no fill material may be placed on any tract, parcel or platted lot within the city limits unless a valid registration and site map is filed with the Development Services Department of the City, the registration fee in the amount of \$168.75 is paid to the City, notification is provided to all applicable property owners within 300 feet of the property and registered neighborhood associations within one-quarter mile of the property, and a sign is posted on the property as required by this Article.

XXI.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix H, Section H104, Table H104.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table H104.1 Base Fees for Fire Inspections

Number of Square Feet of Floor Area in Building or Business	Base Fee
Less than 5,000	\$55.00
5,001 -10,000	\$60.00
10,001-25,000	\$70.00
25,001 -50,000	\$95.00
50,001-75,000	\$145.00
75,001-100,000	\$195.00
Greater than 100,000	\$195.00 plus \$30.00 for each additional 50,000 sq. ft. or portion

XXII.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix H, Section H104, Subsection H104.2.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

H104.2.1 Multiple-story fee. An additional fee of \$10.00 per floor will be added to the base fee for inspection of buildings with four or more occupied floors above the street level.

XXIII.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix H, Section H104, Table H104.2 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

**Table H104.2
Fees for Operational Permits**

IFC Section	Operational Permit	Fee Amount
105.5.1	Additive Manufacturing	\$165.00
105.5.2	Aerosol Products	\$110.00
105.5.3	Amusement Buildings	\$165.00
105.5.4	Aviation Facilities	\$165.00
105.5.6	Cellulose nitrate film	\$80.00
105.5.7	Combustible Dust-Producing	\$80.00
105.5.8	Combustible Fibers	\$80.00
105.5.9	Compressed Gases	\$165.00
105.5.11	Cryogenic Fluids	\$165.00
105.5.12	Cutting and Welding	\$110.00
105.5.14	Energy Storage Systems	\$80.00

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105.5.16	Explosives	\$165.00
105.5.18	Flammable and Combustible Liquids	\$110.00
105.5.19	Floor Finishing	\$110.00
105.5.20	Fruit and Crop Ripening	\$110.00
105.5.21	Fumigation and Thermal Insecticide Fogging	\$110.00
105.5.22	Hazardous Materials	\$390.00
105.5.23	HPM Facilities	\$390.00
105.5.24	High-Piled Storage	\$165.00
105.5.25	Hot Work Operations	\$80.00
105.5.26	Industrial Ovens	\$110.00
105.5.27	Lumber Yards and Woodworking Plants	\$305.00
105.5.28	Liquid or Gas-Fueled Vehicles/Equipment in Assembly	\$165.00
105.5.29	LP-Gas	\$165.00
105.5.30	Magnesium	\$165.00
105.5.31	Miscellaneous Combustible Storage	\$80.00
105.5.34	Trench Burning	\$195.00
105.5.35	Open Flames and Torches	\$110.00
105.5.36	Open Flames and Candles	\$80.00
105.5.37	Organic Coatings	\$80.00
105.5.39	Places of Assembly	\$80.00-Occupant Load <300. \$165.00-Occupant Load 301-1000 \$390.00-Occupant Load > 1000
105.5.42	Pyrotechnic Special Effects Material Plus additional fee if requested within 15 days of the event	\$195.00 Additional \$195.00
105.5.43	Pyroxylin Plastics	\$165.00
105.5.45	Repair Garages and Motor Fuel- Dispensing Facilities	\$110.00
105.5.46	Rooftop Heliports	\$110.00
105.5.47	Spraying and Dipping	\$80.00
105.5.48	Storage of Scrap Tires and Tire Byproducts	\$60.00
105.5.49	Temporary Membrane Structures, Tents, and Canopies	\$280.00
105.5.50	Tire Rebuilding Plants	\$165.00
105.5.51	Waste Handling	\$165.00
105.5.52	Wood Products	\$110.00
105.5.53	Special Operational Permit	\$140.00 (If Inspector is required onsite beyond 1 hour, hourly rate of \$120.00 shall be charged)
105.5.54	Mobile Fueling	See Appendix K

XXIV.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix H, Section H105, Table H105.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table H105.1

Number of False Alarms in a 12 Month Period	Fee Amount
1-2	No Fee/Warning
3	\$140.00
4	\$280.00
5	\$560.00
6	\$1,010.00
7 or more	\$1,685.00

XXV.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix I, Section I102, subsection I102.3 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

I102.3 Additional plan review. When the original plans have been reviewed and found to be acceptable, an additional plan review fee of \$225.00 shall be charged to the fire protection system contractor for each additional plan review conducted.

XXVI.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix I, Section I102, Table I102.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

TABLE I102.1

FEES BASED ON TYPE OF FIRE PROTECTION SYSTEMS AND EQUIPMENT

TYPE	PERMIT FEES	OTHER FEES
<p>New Sprinkler Installations: 1 to 20 sprinklers 21 to 100 sprinklers Over 100 sprinklers</p> <p>With fire pump With foam Each additional floor With private water storage</p> <p>Add/Relocate Sprinkler Installations: 1 to 10 sprinklers 11 and more sprinklers</p>	<p>\$335.00 \$560.00 \$560.00 plus \$110.00 for each additional 100 sprinklers or fraction thereof in excess of 100 \$560.00 additional \$560.00 additional \$90.00 \$560.00 additional</p> <p>No Fee/No Inspection Same as New Sprinkler fee schedule above.</p>	<p>\$120.00 per hour fee for any additional inspections after two inspections.</p>
<p>Underground Installation</p>	<p>\$225.00</p>	<p>\$120.00 per hour fee for any additional inspections after two inspections.</p>
<p>Pre-Engineered Kitchen Hood Extinguishing Systems (per Hood)</p>	<p>\$225.00 per kitchen hood having the preengineered extinguishing system</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>

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<p>New Fire Alarm Installation: 1 to 4 initiating devices 5 to 25 total devices Over 25 total devices</p> <p>Each additional panel Each additional floor</p>	<p>\$335.00 \$560.00 \$560.00 plus \$110.00 for each additional 100 devices or fraction thereof in excess of 25 \$90.00 \$90.00</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>
<p>Other New Suppression Systems: (Gaseous, CO2, Dry Chemical, etc.) 1 to 5 nozzles Over 5 nozzles</p>	<p>\$560.00 \$560.00 plus \$75.00 per nozzle over 5 nozzles.</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>
<p>Standpipe Systems: 1 to 3 risers 4 or more risers With fire pump</p>	<p>\$785.00 \$1,125.00 \$560.00 additional</p>	<p>\$120.00 per hour fee for any additional inspections after two inspections.</p>
<p>Smoke Control or Exhaust Systems Installations</p>	<p>\$560.00</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>
<p>Compressed Gas Tanks Installation</p>	<p>\$165.00 per tank</p>	<p>\$120.00 per hour fee for any additional inspections after one inspections.</p>
<p>Cryogenic Fluid Tank Installations</p>	<p>\$160.00 per tank</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>
<p>Flammable and Combustible Liquids Installations and Removals</p>	<p>\$390.00 per tank or per site for piping/dispensing/other</p>	<p>\$120.00 per hour fee for any additional inspections after two inspections.</p>
<p>Hazardous Materials Facility Installation/Construction</p>	<p>\$390.00</p>	<p>\$120.00 per hour fee for any additional inspections after one inspection.</p>

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Industrial Oven Installations	\$165.00 per oven	\$120.00 per hour fee for any additional inspections after one inspection.
LP Gas Tanks/Facilities Installation	\$165.00 per tank	\$120.00 per hour fee for any additional inspections after one inspection.
Temporary Membrane Structure, Tents, and Canopies Installations (per event)	\$165.00 per tent type structure	\$120.00 per hour fee for any additional inspections after one inspection.
Access Control Systems 1 to 4 devices 5 to 25 devices More than 25 devices	\$225.00 \$305.00 \$305.00 Plus \$110.00 for each 100 devices over 25 or fraction thereof.	\$120.00 per hour fee for any additional inspections after one inspection.
Emergency Responder Radio Coverage Equipment (Installation)	\$305.00 per building	\$120.00 per hour fee for any additional inspections after one inspection.
Energy Systems (Installation)	\$165.00 per battery system installation	\$120.00 per hour fee for any additional inspections after one inspection.
Firefighter Air Replenishment Systems (FARS) (Installation)	\$305.00 per building	120.00 per hour fee for any additional inspections after one inspection.

XXVII.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix J, Section J401, Subsection J401.1.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

J401.1.1 Calculation of inspection fee. The annual inspection fee for inspections required by this section are calculated as the total of the following:

- a. Base fee of \$225.00.
- b. Additional fee of \$5.50 per individual lot within the park.

XXVIII.

Chapter 13, Article I, Section 13-2, subsection (b), Appendix K, Table K101.1 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

Table K101.1 Mobile Fueling Permit Fees

	For Each Site	For Each Refueling Vehicle
Initial Permit Fee	\$1,125.00	\$280.00
Permit Annual Renewal Fee	\$560.00	\$225.00

XXIX.

Chapter 20, Article VII, Division 2, Section 20-271 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

§ 20-271 APPLICATION; FEE; DURATION.

(a) No secondhand dealer shall transact or engage in business within the city unless and until such secondhand dealer has obtained a license as follows.

(1) Any secondhand dealer desiring a license shall make written application to the chief of police upon forms provided by the police department.

(2) The application must be signed and sworn to by the applicant before an officer authorized by law to administer oaths.

(3) Upon approval of the application by the chief of police, the city tax assessor-collector shall issue a license to the applicant.

- (a) All secondhand dealers licenses shall expire one year from date of issuance. Upon expiration, licenses shall be renewed for another year by submitting an application.

XXX.

Chapter 29, Section 29-1, Article I, Chapter C, Section C05, Subsections C05.3.2 and C05.4 of the Code of the City of Fort Worth, Texas (2015), as amended, are amended in their entirety to be and read as follows:

C05.3.2 FEE.

(a) An investigation fee, in addition to the permit fee, shall be collected whether or not a permit is then or subsequently issued. The investigation fee shall be equal to the amount of the permit fee required by this code. The minimum investigation fee shall be the same as the application fee set forth in Table 1-K of the Administrative Code. The payment of such investigation fee shall not exempt any person from compliance with all other provisions of this code nor from any penalty prescribed by law.

(b) The applicant may appeal the amount of an investigation fee to the city council by filing a written appeal showing the reason why the fee should be lowered. The city council may, upon a finding that the investigation fee is unreasonable based upon the facts presented, reduce the investigation fee, but in no case may the fee be reduced to less than the actual investigation costs incurred by the city.

C05.4 CHANGE OF RECORD.

(a) Any request for a record change, or any mistake made by an applicant that requires a record change, including but not limited to name or address changes, whether computer or paper record, must be requested in writing by the original applicant with a fee as specified in Table 5.01.

(b) Exceptions.

(1) For record changes that affect the permit fee, such as adding equipment, fixtures, height or square footage, the code official may require a separate permit for the extra items with the appropriate fees.

(2) The fee will not be required for those applicants meeting exceptions in §C05.2.

XXXI.

Chapter 29, Section 29-1, Article V, Section 5.01, Table 5.01 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

<i>Table 5.01</i>	
Sign registration, per 3 years	\$337.50
Late fee	\$56.25
Change of record	\$28.12

XXXII.

Chapter 30, Article II, Section 30-32 of the Code of the City of Fort Worth, Texas (2015), as amended, is amended in its entirety to be and read as follows:

§ 30-32 LICENSE; BOND; PERMIT.

It shall be unlawful for any person or firm to perform the work of a parkway contractor, as defined in this article, without first having obtained from the director of public works a license to do such work, having made and executed a bond to the city in the sum of \$10,000.00, without having obtained a parkway contractor’s license, the fee for which shall be \$562.50, and without having obtained a permit from the director of public works to do such work. The license provided for in this article shall be renewed annually, and the renewal fee shall be \$562.50.

EXHIBIT B: All Other Departments' Fees

Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
General Fund 10100				
Environmental Services				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Municipal Setting Designation	\$7,500.00	\$2,000.00	\$5,500 increase to cover administrative costs	An increase in the individual application fee from the existing \$2,000 to \$7,500 will help cover administrative review, coordination, notification, and approval an individual MSD applications which include newspaper legal notices, public flyer mailouts to all affected individuals, and individual signage requirements for each application
Park and Recreation				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Concession/Admission Fees (Tax-Exempt-Nonprofit)	\$0.00	\$25 or 5% of gross revenue	Eliminate the concession/admission fees paid by tax exempt nonprofits	Staff conducted a study of fees charged to nonprofit organizations. After review, staff found on July 6, 1993, City Council approved M&C G-10230 (attached) and therefore adopted the Park and Recreation Department Fee Manual effective October 1, 1993 (also attached). The fee manual outlines Concession/Admission Fees for Tax Exempt Nonprofits as \$25 or 5% of gross revenue, whichever is greater. As noted in the manual, "The purpose of these fees are to realize a 10% for commercial events and 5% for nonprofit events level of return on revenues generated by others on park property." After review and further discussion, the recommendation by staff is to eliminate the concession/admission fees paid by tax exempt nonprofits at community centers.
Alcohol Fee - non-refundable, general reservations	\$50.00	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure
Alcohol Fee - non-refundable, special events	\$250.00	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure
Wedding Fee	\$25 per hour (2 hrs minimum)	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure

Change Fee - General reservations	\$25 per site reservation	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure; Change fees is related to changes to paid reservation dates/times
Change Fee - Special Events/Walk-runs	\$50 per site reservation	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure
Walk-Run impact Fee	\$75 per impacted site	\$0.00	New Fee	The new fee is the result of a benchmark study and aims for more equitable fee structure; Change fees is related to changes to paid reservation dates/times
Late Fee - outside of two weeks notice period	\$40 per permit	\$25 per permit	Increase of \$15	The fee increase is the result of a benchmark study and aims for more equitable fee structure
Bradley Center - rentals	\$150, per permit (2hr period)	\$150, per permit (4hr period, individual/non profit rate) \$300, per permit (over 4hr period, individual/non profit rate) \$300, per permit (4hr period, commercial rate) \$600, per permit (over 4hr period, commercial rate)	Restructure	The fee increase will create one flat rate (for both commercial + nonprofits) and is equitable with community center rentals based on square footage and amenities such as kitchen.
Property Management				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Annual Resident Pass	\$30.00	\$15.00	Increase of \$15	Fees are being increased to align with other area boat ramp permit fees.
Annual Non-Resident Pass	\$40.00	\$20.00	Increase of \$20	Fees are being increased to align with other area boat ramp permit fees.
Annual Watercraft Dealer	\$100.00	\$90.00	Increase of \$10	Fees are being increased to align with other area boat ramp permit fees.
Weekly Boat Ramp	\$10.00	\$5.00	Increase of \$5	Fees are being increased to align with other area boat ramp permit fees.

Daily Fee	\$5.00	\$2.00	Increase of \$3	Fees are being increased to align with other area boat ramp permit fees.
Culture and Tourism 20101				
Public Events				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
John Justin Arena Rental (WRMC)	\$2,500.00	\$2,200.00	Increase of \$300	Rental fee rate
John Justin Arena Move in/Out (WRMC)	\$1,250.00	\$1,100.00	Increase of \$150	Rental fee rate
WR. Watt Arena Rental (WRMC)	\$2,000.00	\$1,750.00	Increase of \$250	Rental fee rate
WR Watt Arena Move in/Out (WRMC)	\$1,000.00	\$875.00	Increase of \$125	Rental fee rate
Coliseum Rental (WRMC)	\$4,250.00	\$4,000.00	Increase of \$250	Rental fee rate
Coliseum Rental Move In/Out (WRMC)	\$2,125.00	\$2,000.00	Increase of \$125	Rental fee rate
New Sheep Barn Rate (WRMC)	\$1,250.00	\$0.00	New Fee	New space associated with S&S renovation
New Swine Barn Rate (WRMC)	\$1,250.00	\$0.00	New Fee	New space associated with S&S renovation
New Sheep/Swine Stall Rate (WRMC)	\$60.00-\$75.00	\$50.00-\$70.00	New Fee	New amenity associated with S&S renovation
Overall horse stall rate (WRMC)	\$60.00-\$75.00	\$50.00-\$70.00	Increase	Rental fee rate
Auditorium minimum F&B rate (variable) (WRMC)	\$500.00	\$0.00	New Fee	Intended to cover cost in the rate sharing structure for non-ticketed events in the auditorium as negotiated contract terms/formula of \$X per day/hour.
Cattle Barn 1 (WRMC)	\$850.00	\$700.00	Increase of \$150	Rental fee rate
Cattle Barn 2 (WRMC)	\$850.00	\$700.00	Increase of \$150	Rental fee rate
Cattle Barn 3 (WRMC)	\$650.00	\$500.00	Increase of \$150	Rental fee rate
Cattle Barn 4 (WRMC)	\$650.00	\$500.00	Increase of \$150	Rental fee rate
Mic, Condenser (WRMC)	\$25.00	\$20.00	Increase of \$5	Recovery of labor
Mic, Paging (WRMC)	\$25.00	\$20.00	Increase of \$5	Recovery of labor
Mic, Table Top (WRMC)	\$25.00	\$20.00	Increase of \$5	Recovery of labor
Mic, Headset (WRMC)	\$25.00	\$20.00	Increase of \$5	Recovery of labor
Microphone (WRMC)	\$25.00	\$20.00	Increase of \$5	Recovery of labor
Spot Light, Portable (WRMC)	\$100.00	\$75.00	Increase of \$25	Recovery of labor
Spot Light (WRMC)	\$120.00	\$100.00	Increase of \$20	Recovery of labor
Dumpster (WRMC)	\$350.00	\$335.00	Increase of \$15	Recovery of labor

8 ft Tables (WRMC)	\$8.00	\$7.00	Increase of \$1	Recovery of labor
8 ft Classroom Tables (WRMC)	\$8.00	\$7.00	Increase of \$1	Recovery of labor
Oval Tables (WRMC)	\$8.00	\$7.00	Increase of \$1	Recovery of labor
32" high Cocktail Table (WRMC)	\$12.00	\$10.00	Increase of \$2	Recovery of labor
40" high Cocktail Table (WRMC)	\$12.00	\$10.00	Increase of \$2	Recovery of labor
6' Round Tables (WRMC)	\$8.00	\$7.00	Increase of \$1	Recovery of labor
Escalator Clings - Show Branding (FWCC)	\$0 per escalator	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Escalator Clings - Company/Booth Advertising (FWCC)	\$800 per escalator	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Escalator Clings - Sponsorship Logos (FWCC)	\$800 per escalator	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Window Clings - Show Branding (FWCC)	\$0 per escalator	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Window Clings - Company/Booth Advertising (FWCC)	\$800 per cling	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Window Clings - Sponsorship Logos (FWCC)	\$800 per cling	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Wall Clings - Show Branding (FWCC)	\$250 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Wall Clings - Company/Booth Advertising (FWCC)	\$500 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Wall Clings - Sponsorship Logos (FWCC)	\$500 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Stair Clings - Show Branding (FWCC)	\$250 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Stair Clings - Company/Booth Advertising (FWCC)	\$500 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Stair Clings - Sponsorship Logos (FWCC)	\$500 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Interior Floor/External Ground Clings - Show Branding (FWCC)	\$75/\$125/\$175 per cling based on size	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Interior Floor/External Ground Clings - Company/Booth Advertising (FWCC)	\$150/\$250/\$350 per cling based on size	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Interior Floor/External Ground Clings - Sponsorship Logos (FWCC)	\$150/\$250/\$350 per cling based on size	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.

Budget Highlights

User Fee Authorization and Overview

Door Clings (including elevators) - Show Branding (FWCC)	\$250 per door	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Door Clings (including elevators) - Company/Booth Advertising (FWCC)	\$500 per door	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Door Clings (including elevators) - Sponsorship Logos (FWCC)	\$500 per door	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Gobos - Show Branding (FWCC)	\$0 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Gobos - Company/Booth Advertising (FWCC)	\$600 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Gobos - Sponsorship Logos (FWCC)	\$600 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Table Tents - Show Branding (FWCC)	\$0 per level	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Table Tents - Company/Booth Advertising (FWCC)	\$200 per level	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Table Tents - Sponsorship Logos (FWCC)	\$200 per level	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Washroom Clings - Show Branding (FWCC)	\$25 per cling	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Washroom Clings - Company/Booth Advertising (FWCC)	\$50 per cling	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Washroom Clings - Sponsorship Logos (FWCC)	\$50 per cling	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Trash Cans - Show Branding (FWCC)	\$0 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Trash Cans - Company/Booth Advertising (FWCC)	\$200 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Trash Cans - Sponsorship Logos (FWCC)	\$200 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Banners - Show Branding (FWCC)	\$0 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Banners - Company/Booth Advertising (FWCC)	\$1,000 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.
Banners - Sponsorship Logos (FWCC)	\$1,000 per location	\$0.00	New Fee	A fee to generate revenue to offset the cost of operations for events.

Municipal Golf Fund 20102

Park & Recreation				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Senior Annual Golf Pass	\$800.00	\$650.00	Increase fee by \$150	Recommend modest increase to promote access for seniors
Individual Annual Golf Pass	\$1,900.00	\$950.00	Increase fee by \$950	Recommended fee to align with the market based on benchmark study

Family Annual Golf Pass	Discontinue	\$1,200.00	Discontinue offering of Family Pass	Due to low usage, Offering a Family Annual Pass is no longer necessary
Platinum Annual Golf Pass	\$4,400.00	\$2,200.00	Increase fee by \$2,200	Recommended fee to align with the market based on benchmark study
Stormwater 52001				
Transportation and Public Works				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Pre-Project Flood Study Review	\$2,000.00	\$2,000.00	Name change	Previously called Flood Study Review; Separated the different types of Flood Studies to reflect the different levels of review effort.
Pre-Project Flood Study Review - with CDC Review	\$3,000.00	\$2,000.00	Name change and fee increase	Previously called Flood Study Review; Separated the different types of Flood Studies to reflect the different levels of review effort.
Pre-Project Flood Study Review - with CLOMR/CLOMR-f	\$2,500.00	\$2,000.00	Name change and fee increase	Previously called Flood Study Review; Separated the different types of Flood Studies to reflect the different levels of review effort.
Pre-Project Flood Study Review - City Project	\$0.00	\$2,000.00	Name change and fee decrease	Previously called Flood Study Review; Applicable to City funded projects which are managed by the City
Pre-Project Dual Flood & Drainage Study Review	\$3,500, plus \$25 per acre	\$2,000, plus \$10 per acre	Name change and fee increase	Previously called Combination Drainage & Flood Study; fee increase to reflect increases in review costs
Post-Project Flood Study Review - FEMA LOMR	\$2,000.00	\$2,000.00	Name change	Previously called Flood Study Review; separated the different types of Flood Studies to reflect the different levels of review effort
Post-Project Flood Study Review - FEMA LOMR and CDC Revision	\$2,500.00	\$2,000.00	Name change and fee increase	Previously called Flood Study Review; separated the different types of Flood Studies to reflect the different levels of review effort
Post-Project Flood Study Review - LOMR-f	\$1,000.00	\$2,000.00	Name change and fee decrease	Previously called Flood Study Review; separated the different types of Flood Studies to reflect the different levels of review effort
Post-Project Flood Study Review - City Project	\$0.00	\$2,000.00	Name change and fee decrease	Previously called Flood Study Review; Applicable to City funded projects which are managed by the City
4413028-Drainage Study Review Fee	\$3,000 + \$25/acre	\$1250 + \$10/acre	Fee Increase	Increased review costs
4221114-Grading Permit	\$1,000 + \$25/acre	\$500 + \$10/acre	Fee Increase	Increased review costs

Initial Floodplain Development Permit Application Review	\$100.00	None	New fee	Review of FDP Application for completeness and to determine type of permit required; Intended to reduce delays in start of review for FDP applications ; this is the base fee for all FDPs unless otherwise noted; additional fees will be added once permit type is determined
Floodplain Development Permit - Structural Development: Single Family Residential/Multi-Family Residential - New Construction	\$1,500.00	\$1,500.00	Name change	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Single Family Residential/Multi-Family Residential - Existing Structure, Rehabilitation and/or Addition (non-SDSI)	\$500.00	\$1,500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Single Family Residential/Multi-Family Residential - Existing Structure, Substantial Improvement (SDSI)	\$1,500.00	\$1,500.00	Name change	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - New Construction	\$1,750.00	\$1,500.00	Name change and fee increase	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - Existing Structure, Rehabilitation and/or Addition (non-SDSI)	\$750.00	\$1,500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Single Family Lot;

Floodplain Development Permit - Structural Development: Non-Residential/Mixed Use - Existing Structure, Substantial Improvement (SDSI)	\$1,750.00	\$1,500.00	Name change and fee increase	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Placement of Manufactured Home or Long-Term Recreational Vehicle	\$750.00	\$1,500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Single Family Lot;
Floodplain Development Permit - Structural Development: Large Accessory/Agricultural Structure (>600 sf)	\$250.00	\$500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Structural Development: Small Accessory/Agricultural Structure (<600 sf)	\$0.00	\$500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Structural Development: Temporary Structure, Temporary Storage	\$0.00	\$500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Other Development: Minor Improvements	\$0.00	\$500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Basic; Examples include fence, wall, docks, retaining wall (less than 4 ft high), etc.
Floodplain Development Permit - Other Development: Infrastructure, grading and fill site work (land disturbance at less than 1 acre)	\$1,000.00	\$2,000.00	Name change and fee decrease	Previously called Floodplain Development Permit - Fill;
Floodplain Development Permit - Other Development: Infrastructure, grading and fill site work (land disturbance at 1 acre or more)	\$2,000.00	\$2,000.00	Name change	Previously called Floodplain Development Permit - Fill;

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Floodplain Development Permit - Other Development: Channel Improvements - bank stabilization, grade control, drop structures, and/or retaining walls	\$2,000.00	\$2,000.00	Name change	Previously called Floodplain Development Permit - Fill;
Floodplain Development Permit - Other Development: Driveway, road, or parking area construction	\$500.00	\$500.00	Name change	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Other Development: Utility Crossing and/or Stormwater Outfall structures	\$500.00	\$500.00	Name change	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Other Development: Bridge or culvert	\$1,000.00	\$500 to \$2,000	Name change and fee standardized	Previously called Floodplain Development Permit - Basic; or Floodplain Development Permit - Single Family Lot; or Floodplain Development - Fill
Floodplain Development Permit - Other Development: Mining, dredging, excavation, or drilling operations	\$2,000.00	\$500 to \$2,000	Name change and fee standardized	Previously called Floodplain Development Permit - Basic; or Floodplain Development Permit - Single Family Lot; or Floodplain Development - Fill
Floodplain Development Permit - Other Development: Storage of equipment and/or materials	\$250.00	\$500.00	Name change and fee decrease	Previously called Floodplain Development Permit - Basic;
Floodplain Development Permit - Other Development: City Project	\$0.00	\$500 to \$2,000	Name change and fee decrease	Previously called Floodplain Development Permit - Basic; or Floodplain Development Permit - Single Family Lot; or Floodplain Development - Fill
Floodplain Development Permit - Additional Fees: Elevation Certificate	\$2,000.00	None	New fee	Provides funds for city to obtain Elevation Certificate
Floodplain Development Permit - Additional Fees: No-Rise Certificate Review	\$500.00	None	New fee	For review of No-Rise Certificates when Flood Study not required
Floodplain Development Permit - Additional Fees: Dry Floodproofing Certificate Review	\$500.00	None	New fee	For review of Dry Floodproofing Certificates
Floodplain Development Permit - Additional Fees: CDC Exemption Review	\$500.00	None	New fee	For review and processing of CDC Exemptions

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User Fee Authorization and Overview

Floodplain Development Permit - Additional Fees: Variance Application Review	\$1,000.00	None	New fee	For review of Floodplain regulation variances
Solid Waste 54001				
Environmental Services				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Landfill Environmental Fee (per ton) - GPO Hauler	\$6.00	\$5.00	Increase GOP Haulers by \$1 per ton	Increase revenue by 20% for GOP haulers
Municipal Airports Fund 55001				
Aviation				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Meacham T-Hangar: 907 Sq. Ft.	\$450.00	\$425.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Meacham T-Hangar: 983 & 997 Sq. Ft.	\$475.00	\$430.00	\$45 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 858 Sq. Ft.	\$350.00	\$325.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 1,008 Sq. Ft.	\$375.00	\$350.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 1,110 Sq. Ft.	\$425.00	\$400.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 1,386 Sq. Ft.	\$500.00	\$475.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 1,650 Sq. Ft.	\$525.00	\$500.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks T-Hangar: 1,698 Sq. Ft.	\$550.00	\$525.00	\$25 increase	Market Value Rate Increase Based on Market Survey
Spinks Box-Hangar: 3,000 Sq. Ft.	\$1,050.00	\$950.00	\$100 increase	Market Value Rate Increase Based on Market Survey
Spinks Box-Hangar: 3,472 Sq. Ft.	\$1,275.00	\$1,215.00	\$60 increase	Market Value Rate Increase Based on Market Survey
Spinks Box-Hangar: 3,600 Sq. Ft.	\$1,315.00	\$1,250.00	\$65 increase	Market Value Rate Increase Based on Market Survey
Spinks Box-Hangar: 6,600 Sq. Ft.	\$2,300.00	\$2,100.00	\$200 increase	Market Value Rate Increase Based on Market Survey
Signatory Landing Fees	\$1.90	\$1.85	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.	Landing Fees at Perot Field are subject to CPI increases based on the published change from the US Bureau of Labor and Statistics for July 2023 - July 2024.

Non-Signatory Landing Fees	\$2.24	\$2.18	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.	Landing Fees at Perot Field are subject to CPI increases based on the published change from the US Bureau of Labor and Statistics for July 2023 - July 2024.
Non-Signatory Landing Fees (MINIMUM FEE)	\$95.68	\$92.98	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.	Landing Fees at Perot Field are subject to CPI increases based on the published change from the US Bureau of Labor and Statistics for July 2023 - July 2024.
Signatory Landing Fees (MINIMUM FEE)	\$81.32	\$79.03	Yearly CPI increase as contracted for FY2025 to be determined in Aug, 2024.	Landing Fees at Perot Field are subject to CPI increases based on the published change from the US Bureau of Labor and Statistics for July 2023 - July 2024.

Water and Sewer Fund 56001

Water				
Fee Title	New Fee Amount	Current Fee Amount	Description of Change	Notes and Explanation of Change
Chemical Analysis Lab Fee: Alkalinity	\$25.00	\$15.00	Increase of \$10	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Ammonia	\$23.00	\$20.00	Increase of \$3	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: BOD, Total 5 Day	\$41.00	\$30.00	Increase of \$11	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: BOD, Carbonaceous	\$41.00	\$30.00	Increase of \$11	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Bromate	\$60.00	\$60.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Bromide	\$60.00	\$60.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Calcium	\$30.00	\$15.00	Increase of \$15	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Chemical Oxygen Demand (COD)	\$22.00	\$20.00	Increase of \$2	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Chloride	\$20.00	\$15.00	Increase of \$5	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Chlorine, Field	\$15.00	\$15.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Chlorine, Total Residual	\$20.00	\$20.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Conductivity	\$20.00	\$10.00	Increase of \$10	Result of review of all lab fees with consultant

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Chemical Analysis Lab Fee: Cyanide, Amenable to Chlorination	\$46.00	\$30.00	Increase of \$16	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Cyanide, Total	\$58.00	\$30.00	Increase of \$28	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Dissolved Organic Carbon (DOC)	\$61.00	\$30.00	Increase of \$31	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Dissolved Oxygen (DO), Field	\$15.00	\$15.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Fluoride	\$21.00	\$20.00	Increase of \$1	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Geosmin	\$110.00	\$110.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Hardness, Calcium as CaCO3	\$22.00	\$15.00	Increase of \$7	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Hardness, Total	\$28.00	\$15.00	Increase of \$13	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Nitrate	\$21.00	\$18.00	Increase of \$3	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Nitrite	\$21.00	\$18.00	Increase of \$3	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Nitrogen, Total Kjeldahl (TKN)	\$35.00	\$30.00	Increase of \$5	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Oil & Grease, Gravimetric	\$55.00	\$40.00	Increase of \$15	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Ortho-phosphate	\$30.00	\$20.00	Increase of \$10	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: pH, Electrode	\$10.00	\$10.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: pH, Field	\$10.00	\$10.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Phosphorus, Total	\$30.00	\$25.00	Increase of \$5	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: SGT-HEM Non-polar material	\$47.00	\$30.00	Increase of \$17	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Settleable	\$15.00	\$15.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Total	\$15.00	\$15.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Total Dissolved (Gravimetric)	\$21.00	\$15.00	Increase of \$6	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Total Suspended	\$15.00	\$15.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Volatile Total	\$22.00	\$15.00	Increase of \$7	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Solids, Volatile Total Suspended	\$25.00	\$15.00	Increase of \$10	Result of review of all lab fees with consultant

Budget Highlights

User Fee Authorization and Overview

Chemical Analysis Lab Fee: Silica	\$43.00	\$20.00	Increase of \$23	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Sulfate	\$17.00	\$15.00	Increase of \$2	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Total Organic Carbon (TOC)	\$30.00	\$30.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: Turbidity	\$10.00	\$10.00	No Change	Result of review of all lab fees with consultant
Chemical Analysis Lab Fee: UV254	\$54.00	\$20.00	Increase of \$34	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Coliform, Fecal	\$38.00	\$25.00	Increase of \$13	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Coliform, Total (MPN)	\$40.00	\$35.00	Increase of \$5	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Coliform, TC/EC (MPN)	\$40.00	\$35.00	Increase of \$5	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Coliform, Total (Presence / Absence)	\$30.00	\$30.00	No Change	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Coliform, TC/EC (Presence / Absence)	\$30.00	\$30.00	No Change	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Heterotrophic Plate Count (HPC)	\$35.00	\$25.00	Increase of \$10	Result of review of all lab fees with consultant
Microbial Analysis Lab Fee: Microcystin	\$50.00	\$50.00	No Change	Result of review of all lab fees with consultant
Metal Analysis Lab Fee: EPA 200.8 Metals, Total, Each analyte	\$25.00	\$15.00	Increase of \$10	Result of review of all lab fees with consultant
Metal Analysis Lab Fee: EPA 245.1 Metals, Mercury, WW	\$41.00	\$30.00	Increase of \$11	Result of review of all lab fees with consultant
Metal Analysis Lab Fee: EPA 245.7 Metals, Mercury WW	\$50.00	\$40.00	Increase of \$10	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 524.2 Volatiles	\$130.00	\$130.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 525.2 Semi-Volatiles	\$240.00	\$240.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 533 PFAS	\$500.00	N/A	New Fee	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 551.1 Haloacetonitriles (HAN)	\$240.00	\$240.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 552.2 Haloacetic Acids (HAA)	\$240.00	\$240.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 556 Carbonyls	\$180.00	\$180.00	No Change	Result of review of all lab fees with consultant

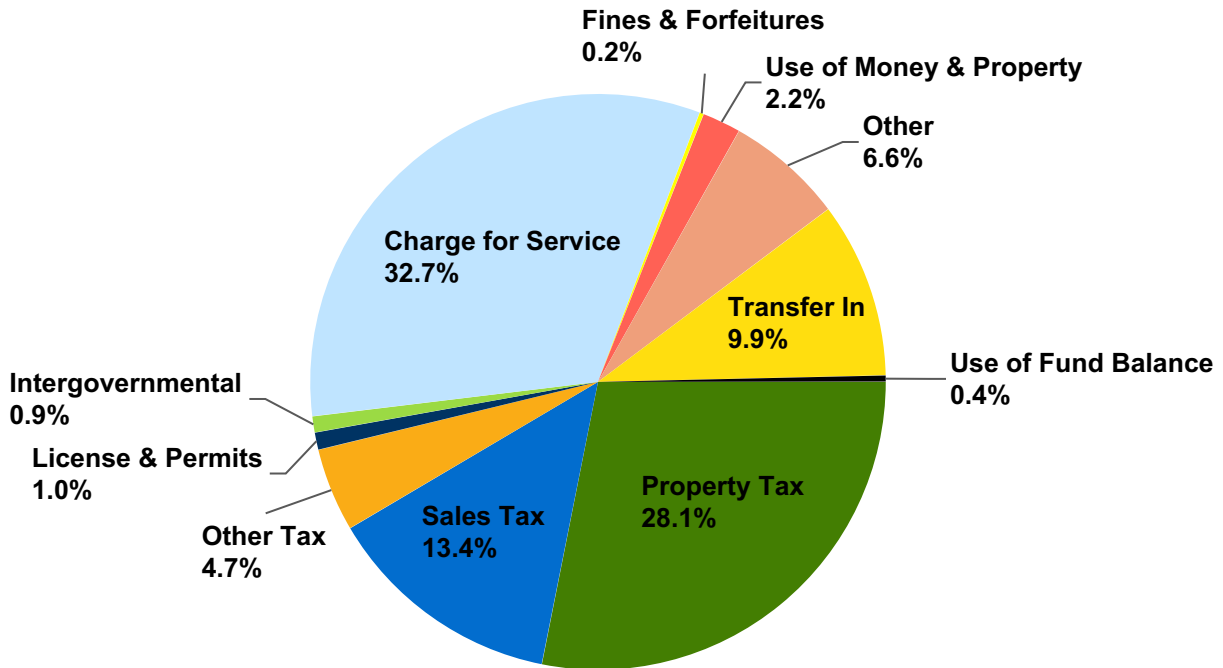
Budget Highlights

User Fee Authorization and Overview

Organic Analysis Lab Fee: EPA 608 Organochlorine Pesticides and PCBs	\$190.00	\$180.00	Increase of \$10	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 624 Volatiles	\$142.00	\$135.00	Increase of \$7	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 625 Semi-Volatiles	\$350.00	\$300.00	Increase of \$50	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 1657A Organo-phosphorus pesticides	\$185.00	\$185.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 8081A Organochlorine Pesticides	\$200.00	\$200.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 8082 PCBs (Solid)	\$150.00	\$150.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 8141A OP Pesticides	\$200.00	\$200.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 8260B Volatiles	\$150.00	\$150.00	No Change	Result of review of all lab fees with consultant
Organic Analysis Lab Fee: EPA 8270B Semi-Volatiles	\$300.00	\$300.00	No Change	Result of review of all lab fees with consultant
Special Sample Collection Lab Fee: Sample Pick-up	\$40.00	\$40.00	No Change	Result of review of all lab fees with consultant
Special Sample Collection Lab Fee: Sample Collection	\$50.00	\$50.00	No Change	Result of review of all lab fees with consultant
Special Sample Collection Lab Fee: Sample Collection (24 Hr Notice)	\$100.00	\$100.00	No Change	Result of review of all lab fees with consultant
Water Conservation Fee - First Violation	\$25.00	\$25.00	No Change	Fee has been in place but review of fees suggested Water Conservation Fees were never approved via ordinance. Seeking explicit Mayor and Council approval
Water Conservation Fee - Second Violation	\$50.00	\$50.00	No Change	Fee has been in place but review of fees suggested Water Conservation Fees were never approved via ordinance. Seeking explicit Mayor and Council approval
Water Conservation Fee - Third Violation	\$75.00	\$75.00	No Change	Fee has been in place but review of fees suggested Water Conservation Fees were never approved via ordinance. Seeking explicit Mayor and Council approval

This section covers the City's revenues presented by source for all of the city's operating funds.

What are all the Sources of Revenue for the City?



Charge for Service, Property Tax, and Sales Tax make up 74.17% of all city operating revenues. Charge for service is received by multiple city funds, including the General Fund and enterprise funds; property tax is received by the General Fund, debt service, and applicable tax increment reinvestment zone funds; and sales tax is only received by the General Fund and the Crime Control and Prevention District fund. The following provides information on each source of revenue with emphasis on the General Fund.

GENERAL FUND

Property Taxes

The FY2025 Adopted Budget is based on a flat property tax rate of \$0.6725 per \$100 net taxable valuation. Comparisons are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

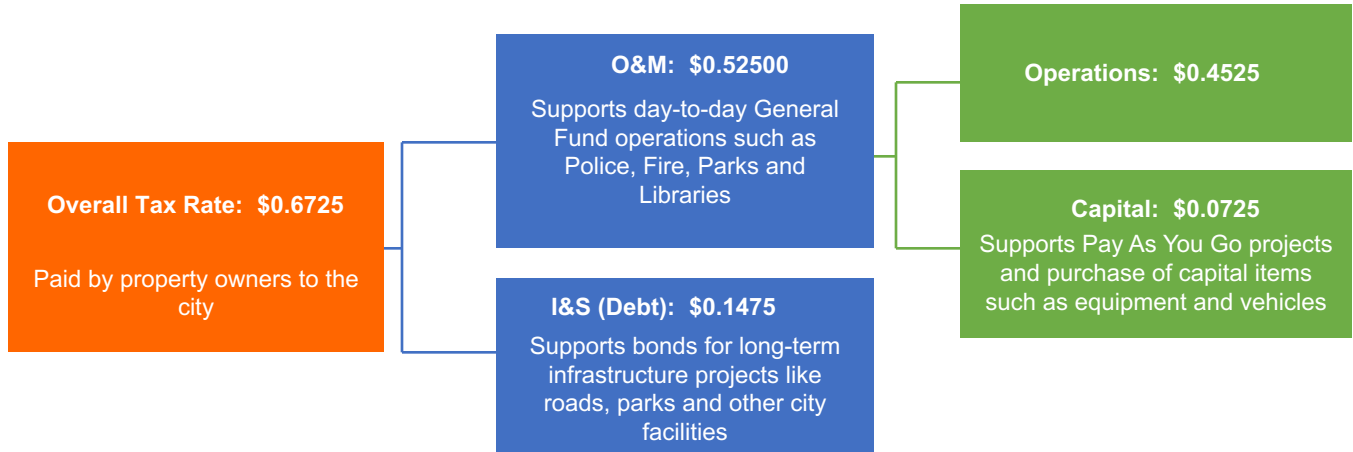
Comparison	FY2024	FY2025	Variance	
			\$	%
Tax rate per \$100 of value	\$ 0.6725	\$ 0.6725	\$—	—%
Appraised Value	155,936,572,617	165,700,461,389	\$9.8B	6.3%
Adjusted Net Taxable Value	115,730,642,125	121,923,036,056	\$6.2B	5.4%

Budget Highlights

Revenue Highlights

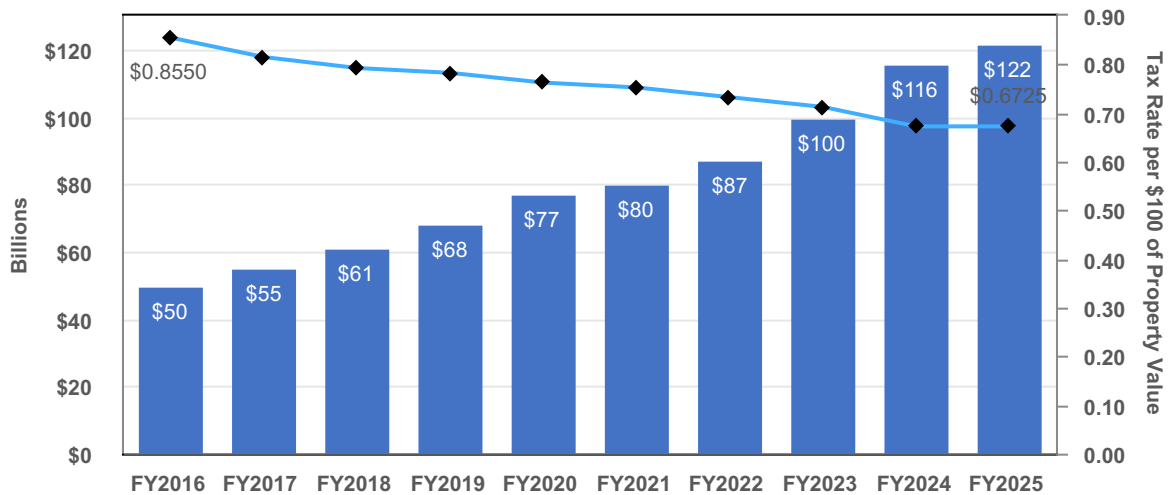
Adjusted Net Taxable Value is the basis for the city's property tax revenue calculation.

The tax rate is further delineated between operating and debt rates. The operating and maintenance (O&M) rate is set at \$0.5250 cents and the interest and sinking (I&S) rate at \$0.1475 cents. The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram that follows.



As a result of both new construction and increases in existing values, the city is projected to collect \$48 million more in General Fund property tax revenue compared to FY2024. The next graph shows the ten-year property tax trend with tax rates.

Adjusted Net Taxable Value and Tax Rate



According to the certified data from the Tarrant Appraisal District and Denton Appraisal District, the average appraised value of a single family home in the City of Fort Worth is \$298,340 in 2024.

Budget Highlights

Revenue Highlights

The estimate of the FY2025 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2024. The assumed collection rate is 98.50% for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council, plus contributions made to the use of Tax Increment Financing (TIFs).

The most significant exemptions approved by the City Council are:

- * The general homestead exemption of 20 percent available to all residential homestead properties;
- * An increase from \$60,000 to \$80,000 in FY2025 provides additional homestead exemption granted to citizens who are age 65 and older, and/or Disabled residence homestead owners;
- * A 100% exemption on qualifying childcare facilities as allowed by the Texas legislature beginning in tax year 2024; and
- * The freeport exemption for commercial goods to be exported from the state.

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

Total Appraised Value	\$ 165,700,461,389
Less	
Disabled Veteran	1,144,989,544
Over 65	3,493,897,942
Disabled/Over 65	131,968,711
Homestead	10,330,194,770
Disabled Person	161,940,246
Inventory	6,298,814,889
Solar / Wind Power	4,799,760
Pollution Control	6,264,499
Foreign Trade Zone	1,048,694,668
Historic Sites	7,988,087
Prorated Absolute	
Community Housing Development	127,735,013
Abatement Value Loss	198,130,138
Nominal Value Accounts	6,850,715
Freeze Taxable (Denton/Parker)	
Homestead Cap	
Transfer Adjustment TAD	3,477,117
Misc Personal Property	531,731,403
Absolute Exemptions	16,579,564,542
Property Damaged by Disaster	4,542,132
Sub-Total Exemptions	40,119,711,168
Net Taxable Value	\$ 125,580,750,221
Less	
Total Appraised Value of Properties Under Protest	\$ 4,270,555,639
Total Appraised Value of Incomplete Properties	\$ 3,944,147,206

Budget Highlights

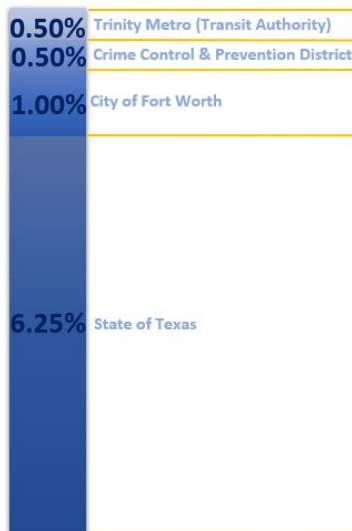
Revenue Highlights

Net Taxable Value (Certified)	\$ 117,353,239,390
Plus	
Est. Minimum value of protest properties	\$ 2,565,974,257
Est. Minimum Taxable Value of Incomplete Properties	\$ 1,997,965,893
Adjusted Net Taxable Value	\$ 121,923,036,056
Tax Rate per \$100 of Value	\$ 0.67250
Total Tax Levy	\$ 819,932,417
Less	
Collection Rate	98.5 %
Estimated Collection of Levy	\$ 807,633,431
Less	
Less Levy Lost due to Frozen	\$ (9,016,750)
Less Estimated TIF Contribution	\$ (20,648,229)
Budgeted Revenues	\$ 777,968,452

Sales Tax

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

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

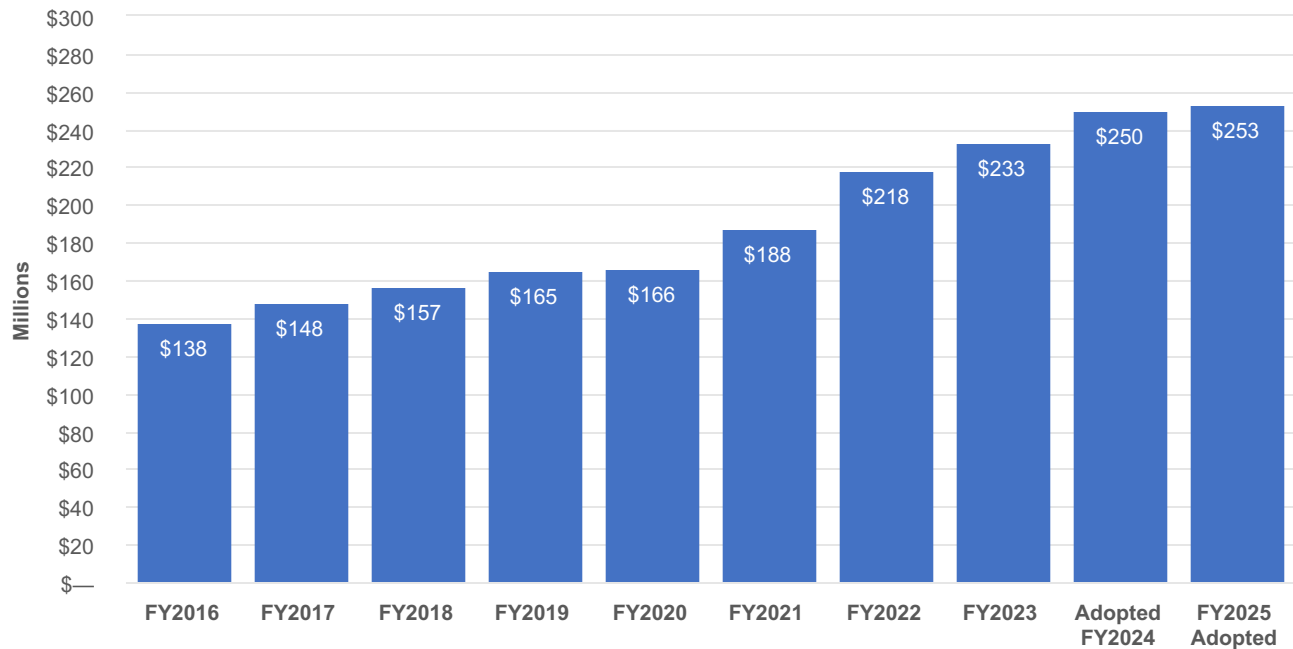


Sales tax revenue from the city's one-cent sales tax, exclusive of the half-cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$252.7 million.

As sales tax revenue was growing significantly after COVID-19, continued strong growth was expected for 2024. FY2024 year end projections forecast collections falling short of the original estimates developed for the year. Original expectations for FY2024 were \$250 million, and the fiscal year-end projection is down \$10.5 million for a total of \$239.5 million at the time of FY2025's budget development.

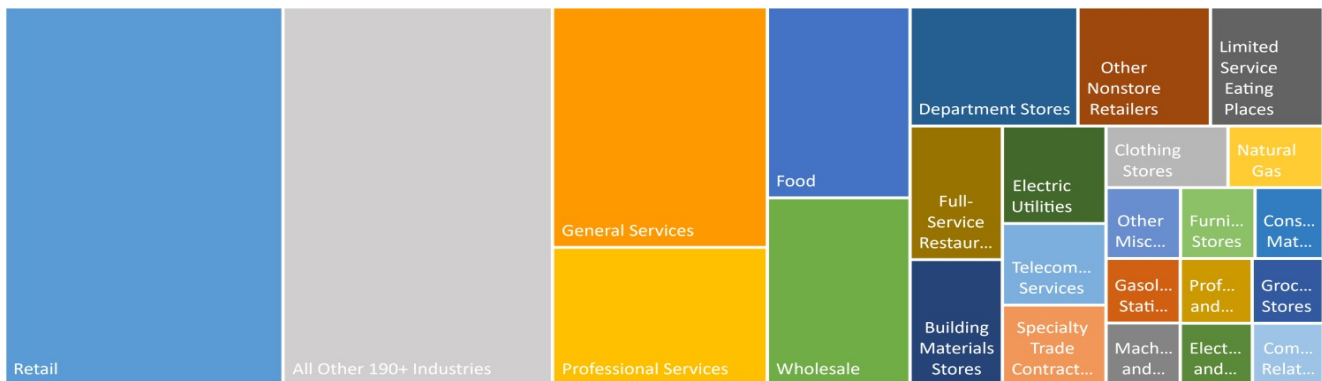
The FY2025 Budget's expectation of \$252.7 million is an increase of \$2.7 million or 1.1% from the FY2024 budget. This revenue is dependent on the level of wholesale and retail sales and the strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collections have grown from \$130.3 million in FY2015 to the estimated amount of \$252.7 million for FY2025, which represents a 93.9% growth over the last ten years.

10 Year Sales Tax Collection



Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller’s Office and growth of the city has influenced growth in the past and is leading the current and future performance of sales tax. Though growth slowed in FY2024, Sales Tax growth is expected to be closer to the long-term average in FY2025 and to be more stable than it was throughout the fiscal years during and shortly after the COVID-19 Pandemic.

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



Other Taxes

Other Taxes includes, among other sources, revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2025 Adopted Budget includes an increase of \$10.9 million, or 7.81%, in Other Taxes. Some of the largest sources of the increase are franchise fees for electric, as well as the Hotel/Motel Tax, which increased by \$2 million, or nearly 6.3%.

Licenses and Permits

Licenses and Permits are primarily made up of the building, residential, alarm, and health permit fees. Revenues in this category are anticipated to increase by approximately \$2.8 million, or 11.62%, from the FY2024 budget. This is a larger increase than in recent years, with the majority of new revenue coming from a 12.5% fee increase from Development Services.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to increase by \$4.9 million, or 24.05%, in FY2025. A significant source of the increase is revenue from the Texas Comptroller, with a 35.58% (\$4.3 million) increase over FY2024 levels.

Charges for Services

Service Charges are mainly made up of administrative service charges, allocations for technology services, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category are increasing \$77 million, or 9.26%, from the FY2024 budget. This revenue category is the most diverse among City revenues, with FY2025 growth coming from internal services and allocations, utility services, and admissions to recreational properties owned by the City.

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to increase by approximately \$214,398, or 3.39%, from the FY2024 budget.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Use of Money and Property revenues are projected to increase by approximately \$9.1 million, or 20.74%, from the FY2024 budget. The largest individual increases are in Contributions from Others (up over \$5.5 million from FY2024) and Interest Earnings (up over \$5.4 million from FY2024), but a variety of lease revenue streams constitute a significant portion of the overall change in this revenue category.

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 \$11.8 million, or 7%, from the FY2024 budget.

Operating Transfers

Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Stormwater, and Crime Control Prevention District to the General Fund. Revenues in this category are projected to increase by \$15.5 million or 6.23% from the FY2024 budget. This change was primarily due to an increase in the transfer from Water/Sewer of \$8.8 million, or 5.93%, which is received as a street rental fee from the Water department.

SPECIAL REVENUE FUNDS

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

Crime Control and Prevention District Fund

CCPD receives a one-half cent special use tax (Sales Tax) which is used to fund the public safety initiative of the fund, with a primary focus for FY2025 on community based programs. CCPD's Sales Tax Revenue is projected to equal \$120.5 million and is an increase of \$1.1 million or 1% from the FY2024 budget.

Culture and Tourism Funds

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

Municipal Golf Fund

Municipal Golf revenues are charges for services driven from the use of the City's golf courses. The use of the courses has increased following the renovation of Rockwood Park Golf Course, resulting in a \$1.6 million increase in revenue from service charges for FY2024.

ENTERPRISE FUNDS**Municipal Airports Fund**

Revenue from Fuel Flowage is anticipated to increase by \$197,000 due to greater fuel flowage volume as fuel costs remains at 18 cents a gallon. Other charges for services include airport landing fee, trans aircraft parking, and customs fees. For more information on the City of Fort Worth's airport rates and charges, please visit the website at <https://www.fortworthtexas.gov/files/assets/public/v/4/aviation/documents/rates.pdf>.

Municipal Parking Fund

Charges for services include parking meter receipts and rent, parking tags, surface lot revenue, and general parking and valet services. Overall service revenue increased by 4.98% (\$362,113) in FY24. Municipal parking and permit information can be found at <https://www.fortworthtexas.gov/departments/tpw/parking>.

Solid Waste Fund

The Solid Waste Fund pays for the collection of sidewalk litter containers, mitigates all illegal dumping activity, along with litter & nuisance abatement throughout the city. Overall service revenue increased by 9.39% (\$6.7 million) in FY24. Information on garbage service; fees and billing are provided on the city's website at <https://www.fortworthtexas.gov/departments/code-compliance/solidwaste/garbage>.

Stormwater Utility Fund

Overall service revenue increased by 10.49% (\$6 million) in FY24. The increase is largely due to revenue generated from a 15% stormwater utility fee increase effective January 1, 2024. For information on Stormwater Management and details on the MyFW App, visit <https://www.fortworthtexas.gov/departments/tpw/stormwater>.

Water and Sewer Fund

Overall there was an increase of 7.26% (\$38 million) in Water Service revenue. Current information on Water and Wastewater rates are provided on the City's website. <https://www.fortworthtexas.gov/departments/water/rates>

GENERAL FUND

The FY2025 Adopted Budget incorporates significant changes within various departments:

City Attorney: Significant changes include transferring Legislative Services from the City Manager's Office to the City Attorney's Office. This transfer includes the transfer of one authorized position (AP), associated contracts and three new APs for an increase of \$1,546,354.

City Auditor: There are no significant changes to the budget for the City Auditor.

City Manager's Office: Significant changes include the movement of Legislative Services to the City Attorney's Office, decreasing the City Manager's budget by \$964,749 and one AP.

City Secretary: Significant changes include an increase of \$203,817 and two APs to provide enhanced customer service due the increase in public information requests.

Code Compliance: Significant changes include an increase of \$365,630 and conversion of three overages to permanent positions. This completes the reorganization that resulted in creation of the Environmental Services Department in FY 2024, and a decrease of \$205,000 related to one-time vehicle purchases that are not needed in FY 2025.

Communication and Public Engagement: Significant changes include an increase of \$108,552 and conversion of one overage position to complete a reorganization that began in FY2024.

Development Services: Significant changes include an increase of \$202,058 to reclassify 70 positions as a result of a structural study conducted in 2024. This expense increase is offset by revenue increases resulting from a 12.5% development fee increase.

Diversity and Inclusion: Significant changes include an increase of \$104,000 in contractual commitments to enhance the City's assistance for small businesses.

Economic Development: Significant changes include an increase of \$136,479 to comply with changes in state law regarding Public Improvement Districts (PIDs) and general operating costs.

Environmental Services: Significant changes include an increase of \$83,508 and one AP to balance the cost of one director position across three funds, and an increase of \$96,000 for underpass cleaning previously funded out of the Transportation and Public Works budget.

Financial Management Services: Significant changes includes an increase of \$472,104 and four APs to transition the Fleet Strike Force from the Property Management department to the Financial Management Services department.

Fire Department: Significant changes include an increase of \$5,230,290 for scheduled increases in civil service employee pay as outlined in the current Collective Bargaining Agreement.

Fort Worth Lab: Significant changes include an increase of \$298,402 and two APs for the Good Natured Initiative and a decrease of \$1,786,370 in general operating costs to move the Fort Worth Public Art Program to the Library Department's budget.

Human Resources: Significant changes include an increase of \$147,027 and one AP for a Human Resources Business Partner funded by the Water Department and an increase of \$500,000 to fund a comprehensive compensation study.

Library: Significant changes include an increase of \$1,786,370 in general operating costs to move the Fort Worth Public Art Program to the Library Department's budget from the Fort Worth Lab's budget.

Municipal Courts: Significant changes include an increase of \$914,780 and 13 APs to provide security at New City Hall.

Neighborhood Services: Significant changes include a reduction of \$3,170,169 and the transfer of 73 authorized positions as well as the inactivation of 7 authorized positions in salary, benefits and general operating expenditures due to the transfer of seven community centers to the Park and Recreation Department, in addition to the transfer of the \$844,259 portion of the Crime Control & Prevention District Fund which had been under the management of Neighborhood Services.

Non-Departmental: Encompasses various major accounts, such as separation leave costs for General Fund and civil service employees, election expenses, training, education, Tuition Reimbursement Program, and other non-recurring contractual costs.

Park and Recreation: Significant changes include an increase of \$3,220,186 and 76 positions to assume the management of seven community centers from the Neighborhood Services Department, and an increase of \$875,221 in operating costs for the Botanic Garden and Fort Worth Zoo capital plan improvements

Police Department: Significant changes include an increase of \$1,107,573 for one-time expenses related to Fleet RFID readers and patrol position allocations.

Property Management: Significant changes include an increase of \$2,200,000 of Transfer Out funds for capital project costs, a decrease of \$914,780 to move security costs to the Municipal Court budget, an increase of \$700,000 for maintenance costs of the New City hall garage, and an increase of \$267,861 for maintenance and repair costs for the Diamond Hill Community Center.

Transportation and Public Works: Significant changes include an increase of \$10,421,792 for contract street maintenance.

SPECIAL REVENUE FUNDS

Community Tree Planting Program: Significant changes include a decrease of \$180,000 for one-time vehicle replacement costs that are not needed in FY 2025.

Crime Control and Prevention District Fund: Significant changes include an increase of \$2,392,771 and 12 AP to enhance public safety coverage at various locations throughout Fort Worth including four School Resource officer positions, and a \$1,677,877 increase in contractual costs for a new school crossing guard agreement.

Culture and Tourism Funds: Significant changes include an increase of \$383,400 and 20 AP for Will Rogers to enhance event attendant positions, a decrease of \$787,745 for one-time vehicle costs that are not needed in FY 2025, and a decrease of \$735,156 due to reductions in commercial insurance premiums.

Emergency Medical Service Fund: The City of Fort Worth will begin operating a regional EMS service in July 2025. A special revenue fund is being established and the service will be managed by the Fort Worth Fire Department.

Municipal Golf Fund: Significant changes include an increase of \$260,820 and 13 APs to enhance customer service when the Meadowbrook Golf Course reopens in FY2025 following a major renovation.

ENTERPRISE FUNDS

Municipal Airports Fund: Significant changes include the increase by \$1,310,360 in Contribution to Fund Bal/ Net Position.

Municipal Parking Fund: Significant changes include a decrease of \$140,000 allocated for one-time costs for the Houston Street Garage Automation Upgrade.

Solid Waste Fund: Significant changes include an increase of \$6,765,480 for contract cost increases as a result of inflationary pressure and two prior year cost commitments.

Stormwater Utility Fund: Significant changes include an increase of \$6,323,857 in Transfer Out Capital Costs to fund capital projects. The increase is offset by revenue and a 5% stormwater utility fee increase effective January 1, 2025, and decrease of \$1,568,400 for one-time costs that are not needed in FY 2025.

Water and Sewer Fund: Significant changes include an increase of \$6,549,753 in Raw Water Purchases due to a 3.4% Tarrant Regional Water District rate increase, an increase of \$5,800,440 for debt payments, and an increase of \$3,911,825 for vehicle/heavy equipment purchases to replace the fund's aging vehicle fleet.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund: Significant changes include an increase of \$662,206 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.

Fleet and Equipment Services Fund: Significant changes include an increase of \$3,909,604 for outside maintenance and repair costs.

Group Health and Life Insurance Fund: Significant changes include an increase of \$8,100,000 in funding for claim payments and settlements.

Information Technology Services Fund: Significant changes include the addition of one IT Tech Support Analyst I for Desktop Engineering, two IT Solutions Project Coordinator Is and two IT Solutions Project Managers to work on the department's backlog of projects.

The table below displays a summary of all personnel changes proposed for FY2025 as well as personnel totals in recent fiscal years. Included in the table are net additions and transfers of approved positions (APs) and full-time equivalents (FTEs) between FY2024 and FY2025. More information about which positions constitute AP additions and transfers can be found on department and fund pages.

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FTE Change
General Fund Departments									
City Attorney's Office	51	58	63	1	4	51.00	58.00	63.00	5.00
City Auditor's Office	19	17	16	—	(1)	17.96	17.00	16.00	(1.00)
*City Manager's Office	52	54	53	(1)	(1)	52.00	54.00	53.00	(1.00)
City Secretary's Office	17	17	19	—	2	17.00	17.00	19.00	2.00
Code Compliance	252	240	243	—	3	251.50	240.00	243.00	3.00
Communication & Public Engagement	46	47	48	—	1	46.00	47.00	48.00	1.00
Development Services	240	242	240	(1)	(1)	239.75	241.75	239.75	(2.00)
Diversity and Inclusion	16	16	16	—	—	14.89	14.89	14.89	0.00
Economic Development	15	18	17	—	(1)	15.00	18.00	17.00	(1.00)
Environmental Services	—	40	40	(1)	1	—	39.50	38.84	(0.66)
Financial Management Services	94	98	102	4	—	93.50	97.50	102.00	4.50
Fire	1,036	1,112	1,110	—	(2)	1,035.25	1,111.25	1,109.25	(2.00)
FWLab	26	39	39	2	(1)	26.00	39.00	39.00	0.00
Human Resources	38	41	42	—	1	36.43	39.43	40.43	1.00
Information Technology Solutions	—	—	—	—	—	—	—	—	0.00
Library	269	269	267	—	(2)	240.10	239.58	238.60	(0.98)
Municipal Court	133	133	143	—	10	131.38	131.38	141.35	9.97
Neighborhood Services	126	128	46	(73)	(9)	66.84	72.83	24.65	(48.18)
Park & Recreation	584	598	666	71	(3)	362.29	374.85	421.36	46.51
Police	1,986	2,035	2,041	(2)	8	1,962.31	2,025.10	2,026.63	1.53
Property Management	100	108	105	—	(3)	87.37	93.97	90.97	(3.00)
Transportation & Public Works	239	245	243	—	(2)	231.80	237.80	235.80	(2.00)
General Fund Total	5,339	5,555	5,559	—	4	4,978.37	5,209.83	5,222.52	12.69

*Restated FY2024 Adopted AP count from FY2024 Adopted book.

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

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FTE Change
Special Revenue Funds									
Community Tree Planting	—	—	—	—	—	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	385	446	448	3	(1)	372.98	432.98	435.48	2.50
Culture and Tourism Fund	138	138	158	—	20	135.00	138.00	147.60	9.60
*Environmental Protection Fund	86	89	89	—	—	21.82	86.30	86.63	0.33
*Grant Funds	181	173	147	(1)	(25)	164.60	140.00	135.29	(4.71)
Municipal Court Special Revenue	1	1	1	—	—	1	1.00	1.00	0.00
Municipal Golf Fund	78	81	94	—	13	53.03	56.03	64.04	8.01
Capital Project Funds	7	7	7			61.52	63.72	66.37	2.65
Special Revenue Funds Totals	876	935	944	2	7	814.35	922.43	940.81	8.78
<i>*Restated FY2024 Adopted AP count from FY2024 Adopted book.</i>									
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund	105	116	118	1	1	103.95	114.95	116.95	2.00
Solid Waste Fund	81	70	71	1	—	81.00	70.00	71.33	1.33
Municipal Parking Fund	21	21	21	—	—	21.00	21.00	21.00	0.00
Municipal Airports Fund	29	31	31	—	—	28.48	30.48	30.48	0.00
Water and Sewer Fund	1,002	1,008	1,021	—	13	977.05	982.25	993.61	11.36
Enterprise Funds Totals	1,238	1,246	1,262	2	14	1,211.48	1,218.68	1,233.37	14.69

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	A.P. Transfer	A.P. Add/Del	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	FTE Change
<u>Internal Service Funds</u>									
Fleet and Equipment Services Fund	107	108	104	(4)	—	108.80	109.80	105.80	-4.00
Capital Projects Service Fund	114	125	125	—	—	129.00	125.00	125.00	0.00
Group Health & Life Insurance Fund	10	11	11	—	—	8.25	8.25	8.25	0.00
Information Technology Solutions Fund	160	169	174		5	158.98	167.98	172.98	5.00
Risk Financing Fund	15	17	17	—	—	17.50	17.50	17.50	0.00
Retiree Healthcare Trust	—	—	—	—	—	2.25	2.25	2.25	0.00
Internal Service Funds Totals	406	430	431	(4)	5	424.78	430.78	431.78	1.00
Total All Funds	7,859	8,166	8,196	—	30	7,428.98	7,781.72	7,828.48	46.76

Budget Highlights

Citywide Fund Balance Summary

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

Governmental Funds							
	Net Position as of 9/30/2023	Forecasted Revenues FY2024	Forecasted Expenditures FY2024	Forecasted Net Position at End of FY2024	Projected Revenues FY2025	Projected Expenditures FY2025	Projected Fund Balance at End of FY2025
GENERAL FUND							
General Fund	\$ 306,305,898	\$ 1,008,726,251	\$ 998,342,680	\$ 316,689,469	\$ 1,062,507,450	\$ 1,062,507,450	\$ 316,689,469
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	2,004,760	7,463,316	8,608,240	859,836	9,769,982	9,769,982	859,836
Community Tree Planting	81,266	660,624	651,260	90,630	531,164	531,164	90,630
Crime Control & Prevention District	48,599,126	124,947,272	130,237,964	43,308,434	133,658,347	133,589,621	43,377,160
Culture & Tourism	26,889,103	56,160,097	51,513,051	31,536,149	59,447,429	59,447,429	31,536,149
Culture & Tourism 2% Hotel	9,998,619	9,595,292	6,294,374	13,299,537	10,193,087	10,193,087	13,299,537
DFW Rev Sharing	7,405,878	11,714,666	5,096,167	14,024,377	10,995,322	10,995,322	14,024,377
Culture & Tourism Project Financing Zone	14,372,476	15,279,534	5,613,545	24,038,465	16,432,417	16,432,417	24,038,465
Venue Operating	9,916,896	10,971,019	10,372,561	10,515,354	12,023,066	12,023,066	10,515,354
Venue 2% Hotel Occupancy Tax	—	—	—	—	10,193,087	10,193,087	—
Economic Incentives	9,926,241	5,322,471	2,891,446	12,357,266	5,000,000	5,000,000	12,357,266
Environmental Protection	1,760,750	15,648,123	14,949,358	2,459,515	15,536,991	16,536,991	1,459,515
Municipal Golf	2,000,469	5,895,461	6,198,472	1,697,458	7,902,693	7,902,693	1,697,458
Proprietary Funds							
	Net Position as of 9/30/2023	Forecasted Revenues FY2024	Forecasted Expenditures FY2024	Forecasted Net Position at End of FY2024	Projected Revenues FY2025	Projected Expenditures FY2025	Projected Fund Balance at End of FY2025
ENTERPRISE FUNDS							
Municipal Airport	\$ 10,494,977	\$ 17,215,407	\$ 17,333,005	\$ 10,377,379	\$ 16,490,262	\$ 16,490,262	\$ 10,377,379
Municipal Parking	3,248,346	8,227,692	5,715,331	5,760,707	8,391,178	8,391,178	5,760,707
Solid Waste	41,150,094	87,935,879	82,899,365	46,186,608	89,143,878	89,143,878	46,186,608
Stormwater Utility	17,287,920	58,662,633	57,951,759	17,998,794	64,583,379	64,583,379	17,998,794
Water & Sewer	276,148,448	592,566,595	589,512,573	279,202,470	616,963,098	616,963,098	279,202,470
INTERNAL SERVICE FUNDS							
Capital Projects Service	5,929,799	17,256,782	17,102,675	6,083,906	18,566,073	18,566,073	6,083,906
Fleet & Equipment Serv	6,070,333	40,025,514	39,952,665	6,143,182	43,726,070	43,726,070	6,143,182
Group Health Insurance	40,854,260	86,622,624	89,585,662	37,891,222	91,409,175	91,409,175	37,891,222
Risk Financing	41,070,661	34,715,611	36,659,610	39,126,662	35,823,905	35,823,905	39,126,662

Note: Fund Balance includes budget-based activities and does not include items such as unrealized gain/loss that may be reported in the Annual Financial Report, previously known as the Comprehensive Annual Financial Report, on a GAAP basis. Fund Balance for the prior year was sourced from the financial management system of record on September 30, 2023. The use of/contribution to fund balance or net position is not included in projected revenues or expenses. Forecasted revenues and expenses for FY2024 are presented at a point in time and do not include all final fiscal transactions. These may include but are not limited to encumbered funds, pending financial adjustments, accruals, and other accounting entries.

Governmental Funds

General Fund

FUND PURPOSE AND GOALS

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

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

The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2025, the city is adopting a property tax rate of \$0.6725 per \$100 of assessed valuation, which is \$0.0000 increase over the adopted FY2024 tax rate. Approximately \$0.5250, or 78.07%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 21.93%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, grew significantly over the past three fiscal years, but in FY2024 is projected to be \$10.5M under the established budget. Sales tax in FY2025 is expected to grow at a rate closer to the long-term average and be more stable than during the COVID-19 Pandemic and the ensuing years.

General debt service is the City's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded through taxes levied by the City and is estimated to total \$170,632,486. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

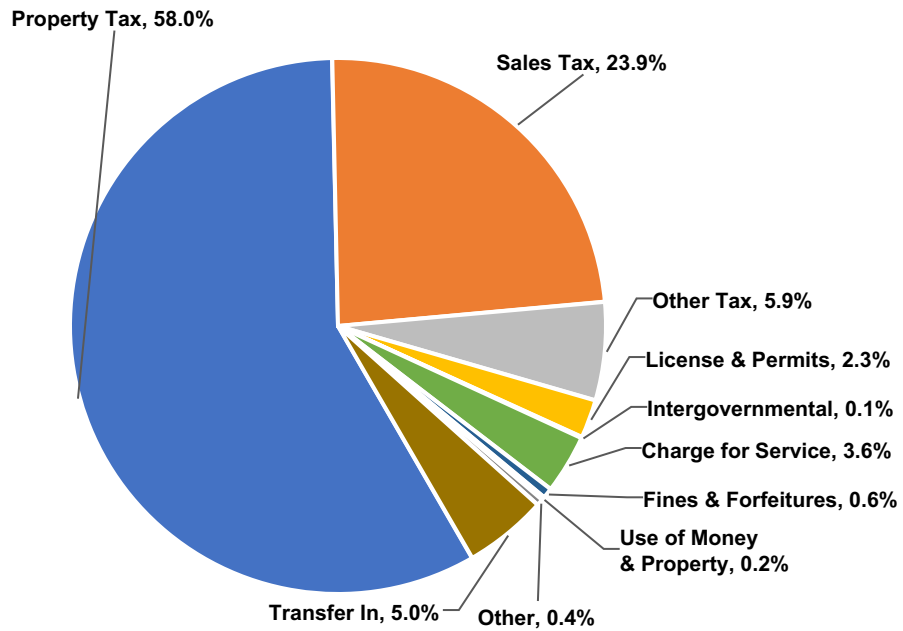
Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's FWLab determines the administrative service charges which are due to the General Fund annually. These charges are then budgeted accordingly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

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, to maintain two months' worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other city funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,559 authorized positions, 22 operating departments (these counts exclude the Non-Departmental designation), and 4 appointed officials' offices. Each department and office, listed alphabetically in the General Fund section, has a primary focus.

General Fund

General Fund Revenue Summary

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted
Revenues					
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 613,085,967	5.7%
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	1.1%
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	-2.8%
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	10.4%
Intergovernmental	709,754	520,641	520,641	595,641	14.4%
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	9.2%
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	3.4%
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	-22.4%
Other	23,955,824	3,741,440	9,462,328	4,061,481	8.6%
Transfer In	52,242,847	49,412,874	49,877,536	53,313,213	7.9%
Total Revenues	\$ 989,438,164	\$ 1,013,812,390	\$ 1,020,017,940	\$ 1,057,175,646	4.3%



COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted
Adjusted Net Taxable Value	\$87,373,928,947	\$100,073,539,805	\$115,730,642,125	\$121,923,036,056
Tax Rate	0.7325	0.7125	0.6725	0.6725
Operating & Maintenance (O&M)	0.5850	0.5650	0.5250	0.5250
Debt Service (I&S)	0.1475	0.1475	0.1475	0.1475
Total Levy	\$ 640,014,030	\$ 713,023,971	\$ 778,288,568	\$ 819,932,417
Collection Rate	98.3 %	98.5 %	98.5 %	98.5 %
Total Collection of Levy	\$ 628,813,784	\$ 702,328,612	\$ 766,614,239	\$ 807,633,431
Estimated Levy Lost due to Frozen TIF Contributions	(11,160,492)	(13,687,852)	(9,771,708)	(9,016,750)
	\$ (21,610,735)	\$ (24,646,281)	\$ (21,292,977)	\$ (20,648,229)
Budgeted Revenues				
General Fund (O&M)	\$ 476,020,336	\$ 526,535,972	\$ 574,220,841	\$ 607,335,966
General Debt Fund (I&S)	\$ 120,022,221	\$ 137,458,506	\$ 161,328,713	\$ 170,632,486
Subtotal Current Property Taxes	\$ 596,042,557	\$ 735,549,554	\$ 735,549,554	\$ 777,968,452
OTHER PROPERTY TAXES				
Vehicle Inventory	\$ 197,422	\$ 556,419	\$ 295,406	\$ 378,800
Delinquent Property Taxes (O&M)	\$ 3,600,001	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000
Delinquent Property Taxes (I&S)	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Interest/Penalty Charges (O&M)	\$ 2,101,356	\$ 2,500,000	\$ 3,000,000	\$ 3,000,000
Interest/Penalty Charges (I&S)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Subtotal Other Property Taxes	\$ 6,948,779	\$ 6,856,419	\$ 7,095,406	\$ 7,178,800
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$ 481,919,115	\$ 532,342,391	\$ 580,266,247	\$ 613,464,766
Debt Service Taxes (I&S)	\$ 121,072,221	\$ 138,508,506	\$ 162,378,713	\$ 171,682,486

General Fund

General Fund Revenue and Expenditures

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY %
Revenues					
Property Tax	\$ 529,689,083	\$ 579,970,842	\$ 579,970,842	\$ 613,085,967	5.7 %
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	1.1 %
Other Tax	59,637,993	64,458,496	64,458,496	62,635,580	-2.8 %
License & Permits	21,662,404	22,238,763	22,258,763	24,554,040	10.4 %
Intergovernmental	709,754	520,641	520,641	595,641	14.4 %
Charge for Service	31,810,195	34,395,212	34,395,212	37,556,499	9.2 %
Fines & Forfeitures	6,034,234	6,327,394	6,327,394	6,541,792	3.4 %
Use of Money & Property	30,464,689	2,746,728	2,746,728	2,131,433	-22.4 %
Other	23,955,824	3,741,440	9,462,328	4,061,481	8.6 %
Transfer In	52,242,847	49,412,874	49,877,536	53,313,213	7.9 %
Total Revenues	989,438,164	1,013,812,390	1,020,017,940	1,057,175,646	4.3 %
Use of Fund Balance		—	28,346,626	—	0.0 %
Expenses					
City Attorney Department	8,053,321	9,727,436	9,827,436	12,013,794	23.5 %
City Auditor Department	1,831,433	2,444,254	2,444,254	2,413,014	-1.3 %
City Managers Office Dept	14,149,556	11,368,002	11,650,502	9,791,224	-13.9 %
City Secretary Department	2,571,851	2,705,604	3,070,266	2,898,839	7.1 %
Code Compliance Dept	27,160,656	27,074,963	27,074,963	27,155,751	0.3 %
Communications & Public Engage	4,820,281	6,058,990	6,146,440	6,196,254	2.3 %
Development Services	26,448,754	29,222,202	29,424,202	30,030,510	2.8 %
Diversity & Inclusion Dept	2,685,113	2,635,238	3,700,354	2,863,536	8.7 %
Economic Development Dept	43,094,854	49,547,130	52,287,325	49,473,429	-0.1 %
Environmental Service	—	4,589,348	4,589,348	4,669,998	1.8 %
Financial Management Dept	25,864,495	15,051,729	15,416,433	16,777,673	11.5 %
Fire Department	204,778,501	213,436,366	237,934,761	219,312,411	2.8 %
FWLab	9,131,444	13,360,823	13,862,023	12,672,222	-5.2 %
Human Resources Department	6,348,201	6,933,179	7,024,068	7,999,360	15.4 %
IT Solutions Department	—	—	—	—	0.0 %
Library Department	25,949,281	27,822,947	34,720,452	29,523,625	6.1 %
Municipal Court Department	14,491,392	15,861,428	15,861,428	16,444,977	3.7 %
Neighborhood Services Dept	21,209,439	23,066,283	24,239,925	17,508,181	-24.1 %
Non-Departmental	8,014,245	29,147,095	20,917,116	33,566,435	15.2 %
Park and Recreation Department	63,021,860	70,849,484	71,500,124	76,528,702	8.0 %
Police Department	299,487,042	321,340,689	321,485,979	335,694,170	4.5 %
Property Management Dept	28,954,495	33,803,557	34,251,070	36,347,708	7.5 %
Transportation & Public Works	89,498,925	97,765,644	100,936,097	107,293,833	9.7 %
Total Expenses	927,565,139	1,013,812,390	1,048,364,566	1,057,175,646	4.3 %
Contribution to Fund Balance	—	—	—	—	0.0 %
Revenues Over(Under) Expenses	\$ 61,873,025	\$ —	\$ —	\$ —	0.0 %

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Intergovernmental	\$ 399,130	\$ 399,441	\$ 399,441	\$ 399,441	\$ —	0.0 %
Use of Money	—	85,594	85,594	64,579	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	185,060	185,060	0.0 %
Total Revenues	399,130	485,035	485,035	649,080	185,060	38.2 %
Expenses						
Salaries & Benefits	7,574,603	8,755,247	8,855,247	10,097,759	1,342,512	15.3 %
Gen Operating & Maintenance	478,718	972,189	972,189	1,916,035	943,846	97.1 %
Total Expenses	8,053,321	9,727,436	9,827,436	12,013,794	2,286,358	23.5 %
Grand Total	\$ (7,654,191)	\$ (9,242,401)	\$ (9,342,401)	\$ (11,364,714)	\$ (2,101,298)	22.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	58.00	58.00	63.00	63.00	5.00	5.00
Capital Project Services Fund	—	—	—	—	—	—
Total	58.00	58.00	63.00	63.00	5.00	5.00

DEPARTMENT PURPOSE AND GOALS

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

The City Attorney’s Office has two divisions of attorneys: Transactional and Litigation, each of which is supervised by a deputy city attorney. The Transactional division provides transactional and advisory services as general counsel, whereas the Litigation division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a Senior Assistant City Attorney who acts as the section chief. Support Services has two divisions of support staff: Transactional and Litigation, each of which provide clerical and other assistance to the attorneys in all sections of the department. Support Services divisions are each supervised by a senior legal assistant.

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

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

New for FY2025 is addition of the Legislative Services division which includes the Government Relations division transferred from the City Manager's Office with the responsibility for researching and assisting in the passage of federal and state legislative initiatives that favorably affect the City of Fort Worth and its citizens. It also is responsible for the coordination of affairs with other governmental and public entities.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$245,613 and one authorized position (AP) for a Deputy City Attorney to oversee the new Legislative Services division created with the transfer of the Government Relations division from the City Manager's Office.
- * Increases by \$221,483 and one authorized position (AP) for a Government Affairs Liaison position transferred from the City Manager's Office along with the transfer of the Government Relations operating division to the City Attorney's Office.
- Increases by \$188,965 and one authorized position (AP) for a City Attorney II to assist with billing reviews and additional legal workload.
- Increases by \$147,027 and one authorized position (AP) for an Administrative Services Manager to reorganize the attorney reporting structure and align with the acquisition of the Government Relations division.
- Increases by \$205,951 for one authorized (AP) to address federal and state regulatory water issues, along with a revenue offset of \$185,060 from the Water & Sewer Fund.
- Increases by \$696,613 in operating costs which includes \$260,000 for the biennial legislative session costs associated with the transfer of the Government Relations division from the City Manager's Office.
- Increases by \$471,889 in salary and benefits due to pay band adjustments and for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$125,000 for the contractual services of a state lobbyist for the Government Relations division.
- Increases by \$122,008 in operating prior year commitments which includes an increase of \$21,911 for electricity.
- Increases by \$100,097 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$46,653 for a temporary intern position associated with the transfer of the Government Relations division from the City Manager's Office.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Representation				
Administration of all legal affairs of the City, including representation in all lawsuits including civil rights, Code compliance, and employment; prosecution in Municipal Court; preparation of ordinances, contracts, and all other legal documents and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Quarterly Litigation Reports to Mayor, City Council, and City Manager's Office	1	0	4	4
Number of cases dismissed related to Prosecutor absences	N/A	N/A	N/A	0
Number of times an alternate Prosecutor is required to cover dockets assigned to someone else	N/A	N/A	N/A	0
Monitor how often discovery has not been completed and made available to defense attorneys within 2 weeks of trial	N/A	N/A	N/A	0
Litigation Training				
Training of all City staff regarding City code and state and federal laws to reduce legal issues which will result in reduced costs for City and taxpayers.				
Fifteen legal training sessions conducted for all City staff to reduce legal issues.	15	36	25	25
Legal Documents				
Administration of all legal affairs of the City, including preparation of ordinances, contracts, and all other legal documents; advising all City boards and commissions; counseling the City Council and City staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting; and the rendering of legal advice and opinions to the City Council, City Manager, and City departments.				
Number of contracts completed and fully executed.	4,801	4,730	4,000	4,000
Transactional Training				
Training of Boards and Commission members and City staff by attorneys reduces negative legal repercussions for the City.				
Twelve training sessions of Council Members, Board and Commission members, and City staff by attorneys to reduce negative legal repercussions for the City.	22	45	40	40

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenue	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Expenses						
Salaries & Benefits	1,584,169	2,168,476	2,168,476	2,109,238	(59,238)	-2.7 %
Gen Operating & Maintenance	247,264	275,778	275,778	303,776	27,998	10.2 %
Total Expenses	1,831,433	2,444,254	2,444,254	2,413,014	(31,240)	(1.3)%
Grand Total	\$ (1,831,433)	\$ (2,444,254)	\$ (2,444,254)	\$ (2,413,014)	\$ 31,240	(1.3)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	17.00	17.00	16.00	16.00	(1.00)	(1.00)
Total	17.00	17.00	16.00	16.00	(1.00)	(1.00)

DEPARTMENT PURPOSE AND GOALS

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$115,955) and one authorized position (AP) to reduce long-term vacancies.
- Increases by \$56,717 in Salary and Benefits for previously approved costs associated with pay for performance, rising health care costs, pension contributions and equity adjustments.
- Increases by \$20,575 in Contractual Commitments due to inflationary and growth factors.
- Increases by \$7,423 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Internal Audit				
Help ensure that City departments have adequate internal controls, risk management and government processes, and report audit conclusions to assist the Mayor and Council in the effective discharge of their responsibilities.				
% of audit recommendations fully implemented by target date	60%	60%	85%	85%
% of annual audit plan completed by end of fiscal year	50%	71%	75%	80%
Management concurs with audit recommendations made	91%	93%	90%	90%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other	\$ 1	\$ —	\$ —	\$ —	\$ —	0.0 %
Use of Fund Balance	—	—	182,500	—	—	0.0 %
Total Revenues	1	—	182,500	—	—	0.0 %
Expenses						
Salaries & Benefits	6,753,675	8,358,244	8,358,244	7,972,297	(385,947)	-4.6 %
Gen Operating & Maintenance	2,395,881	3,009,758	3,292,258	1,818,927	(1,190,831)	-39.6 %
Transfer Out & Other	5,000,000	—	—	—	—	0.0 %
Total Expenses	14,149,556	11,368,002	11,650,502	9,791,224	(1,576,778)	(13.9)%
Grand Total	\$(14,149,555)	\$(11,368,002)	\$(11,468,002)	\$(9,791,224)	\$ 1,576,778	(13.9)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	54.00	54.00	53.00	53.00	(2.00)	(1.00)
Grant Funds	—	—	—	—	—	—
Total	54.00	54.00	53.00	53.00	(2.00)	(1.00)

DEPARTMENT PURPOSE AND GOALS

The City Manager’s Office is comprised of four divisions: Administration, Mayor and Council, Office of the Police Oversight Monitor, and Intergovernmental Relations, which includes Directions Home, Education Strategies, and Veterans Affairs initiatives, and operates with support from the administrative team.

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements.

The Intergovernmental Relations Unit includes an Intergovernmental Relations Manager that builds strategic partnerships with local city and county leaders, fosters positive relationships with external stakeholders, and oversees the full-time staff in the Education Strategies, Directions Home, and Veterans Affairs, initiatives.

Directions Home is a strategy aimed at making homelessness rare, short term and non-recurring. Directions Home oversees contracts to reduce homelessness and keep clients housed, works with community partners to align resources and processes to most effectively reduce homelessness, and facilitates development of permanent supportive housing to reduce chronic homelessness. The Directions Home program transferred to City Manager’s Office from Neighborhood Services in June 2024.

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

Veterans Affairs features the City's inaugural Veterans Affairs Officer, a position created in the FY2024 budget, and focuses on efforts to streamline services and resources for veterans and serves as a dedicated advocate for Fort Worth's military communities in collaboration with local organizations, government agencies and veteran service providers.

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

The Police Oversight Monitor Division (OPOM) is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability and public trust in Fort Worth law enforcement. OPOM is responsible for reviewing the Fort Worth Police Department (FWPD) policies, procedures, and patterns related to police interactions with the community, as well as monitoring administrative investigations, inquiries, and uses of force to ensure a fair and equitable process. Additionally, it identifies patterns in its reviews and recommends policy and procedure changes. It also monitors the recruitment process to ensure fairness and equitable treatment. Furthermore, OPOM receives and processes complaints from the community related to police interactions. OPOM also runs the Community-Police Mediation Program, which allows community members and officers to discuss interactions with trained mediators. This process enables free-flowing conversation and helps build and repair community trust. The mediation process serves as an alternative to the traditional investigation process.

OPOM also participates in community-police engagement activities to understand diverse perspectives and identify solutions for improving community-police relations. They collect data and perform analysis, identify patterns and trends, and provide periodic reports on the OPOM's activities, initiatives, auditing, and review of FWPD policies, procedures, and practices. The office continues to serve as a community resource that works to improve trust between the police and citizens.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$334,852 and one authorized position (AP) for a Deputy City Manager for the City Manager's Office.
- Increases by \$174,968 and one authorized position (AP) for a Intergovernmental Relations Manager to lead a new Intergovernmental Relations Unit consisting of Directions Home, Education Strategies, and Veterans Affairs.
- Decreases by (\$113,461) and one authorized position (AP) for a Management Analyst II to reduce long-term vacancies.
- Decreases by (\$268,136) and one authorized positions (AP) for a Government Affairs Liaison transferred to the City Attorney's Office which includes \$46,653 for a temporary intern position associated with the transfer of the Government Relations division to the City Attorney's Office. .
- Decreases by (\$317,416) and one authorized position (AP) for an Assistant City Manager to delete a vacant position.
- Increases by \$416,574 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$182,500 in other contractual services for a FY2024 budget rollover M&C 24-0001.
- Decreases by (\$578,438) for budgeted salary and benefit savings.
- Decreases by (\$696,613) in operating costs associated with the transfer of the Government Relations division to the City Attorney's Office.
- Decreases by (\$731,897) for prior year operating commitments and adjustments.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Directions Home Program				
Directions Home is a city program aimed at making homelessness rare, short term and non-recurring.				
Percentage of PSH* clients who are housed within 60 days	43%	72%	70%	90%
Percentage of RRH** clients who increase income at program exit	74%	34%	70%	70%
Percentage of RRH clients who are housed within 30 days	63%	33%	70%	95%
Percentage of Rapid Exit*** clients who didn’t return to homelessness within one year of exit	97%	87%	88%	90%
Number of households diverted or housed with Rapid Exit	252	411	360	360

*Permanent supportive housing (PSH) is the combination of long-term housing assistance and case management for those who have been homeless longer than one year and are disabled.

**Rapid rehousing (RRH) is the combination of short-term (usually one year) of housing assistance and case management for those who are homeless; often, this intervention serves families who need assistance connecting to employment.

***Rapid exit is one-time lease-up/rental assistance for homeless households who are employed and can maintain housing without ongoing subsidy.

Education Strategies

Education Strategies seeks to leverage the City of Fort Worth’s resources toward improving education by establishing strategic partnerships and collaborations with various school districts, businesses, social service agencies and community institutions.

Biannual meetings with the 12 superintendents of Independent School Districts in Fort Worth to discuss school district needs	24	24	24	24
# of resolution interactions for management of internally- or externally-created ISD support cases	N/A	N/A	260	260

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 37,693	\$ 14,368	\$ 14,368	\$ 40,000	\$ 25,632	178.4 %
Other	3,400	428	428	428	—	0.0 %
Transfer In	—	—	364,662	—	—	0.0 %
Total Revenues	41,093	14,796	379,458	40,428	25,632	173.2 %
Expenses						
Salaries & Benefits	1,776,493	2,033,058	2,033,058	2,217,308	184,250	9.1 %
Gen Operating & Maintenance	795,358	672,546	1,037,208	681,531	8,985	1.3 %
Total Expenses	2,571,851	2,705,604	3,070,266	2,898,839	193,235	7.1 %
Grand Total	\$ (2,530,758)	\$ (2,690,808)	\$ (2,690,808)	\$ (2,858,411)	\$ (167,603)	6.2 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	17.00	17.00	19.00	19.00	2.00	2.00
Total	17.00	17.00	19.00	19.00	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

The City Secretary, appointed by City Council, is responsible for the management of the City Secretary’s Office, The mission of the Office is to promote transparent and efficient government through proper recording and preservation of the City’s Legislative history and documents; provide excellent customer experience to residents; conduct fair and impartial municipal elections and ensure compliance with the Texas Election Code; oversee the boards and commission program; process liquor licenses applications; provide support to Council meetings; ensure compliance with the Texas Open Meetings Act for Council and Board and Commission agendas; oversee the public information process and ensure compliance with the Public Information Act; and provide for efficient and effective life-cycle management of all records of the City. To achieve the mission the Office is divided into five core functional areas:

City Council Support

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

Public Information Program

The City Secretary's Office serves as the city-wide coordinator for the Public Information Program including the intake of all requests from the public, coordinating and processing the requests, preparing guides and conducting training for departmental liaisons, auditing requests to ensure deadlines are met, submitting requests for opinions from the Attorney General and serving as a point of contact with residents.

Agenda Management

The City Secretary oversees the preparation, coordination and distribution of weekly City Council Agendas and Council Agenda Packets while ensuring compliance with legal requirements, procedural rules, and organizational standards. The Office partners with City departments in tracking the status of their agenda items, collecting all related materials and coordinating with Executive level staff and the City Attorney's Office for approval to provide detailed Council Packets to Council prior to the meetings. On occasion the office provides support to residents who want to access the Agendas, answer questions and assists them in reaching the correct department or staff person.

Elections

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

Records and Information Management

The Office oversees the citywide records and information management program and is responsible for advising departments on best practice and legal requirements regarding the creation, maintenance, preservation and destruction of City records and information. The Office partners with the Information Technology Solutions Department to implement and manage enterprise information management solutions among City departments.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$204,029 in salary and benefits and two authorized positions (AP) for a Public Information Coordinator and a Sr. Records Analyst to address increased workload demands within the City Secretary's Office.
- Increases by \$95,515 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by (\$20,366) in General Operating & Maintenance for Other Contractual Services and Commercial Insurance Premiums.
- Decreases by (\$33,035) in salary and benefits due to budgeted vacancy savings rate that produces salary savings.
- Increases by \$25,632 in Charge for Services due to a higher volume of open records requests within the Records and Information Management division.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Increase the number of City divisions using Laserfiche to store and provide access to their records/documents.	21	22	26	26
Percent of City Council meeting materials available online within 48 hours of meeting	95%	95%	95%	95%
Percent of City Council and Corporation Board meeting minutes finalized within 4 days of the meeting.	95%	95%	95%	95%
Percent of contracts processed/scanned/indexed/filed within 4 days of receipt	95%	95%	95%	95%
Number of documents scanned/saved into Laserfiche annually	9860	7220	8500	8500
Percent of Elections conducted in accordance with Texas Election Code	100%	100%	100%	100%
Percent of Ordinances & Resolutions processed within 5 days of approval	95%	95%	95%	95%
Percent of public information liaisons who have completed training requirements	49	21	75	75
Number of public information requests processed within established deadlines	28,609	19,464	32,000	32,000
Number of public information requests processed	38,389	24,815	40,000	40,000

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 2,380,692	\$ 18,050	\$ 38,050	\$ 25,528	\$ 7,478	41.4 %
Charge for Service	2,912,392	2,973,025	2,973,025	2,660,205	(312,820)	-10.5 %
Other	40,998	102,160	82,160	31,524	(70,636)	-69.1 %
Transfer In	1,925,179	3,170,588	3,170,588	3,383,305	212,717	6.7 %
Total Revenues	\$ 7,259,261	6,263,823	6,263,823	6,100,562	(163,261)	(2.6)%
Expenses						
Salaries & Benefits	19,694,429	19,976,855	19,326,855	20,064,523	87,668	0.4 %
Gen Operating & Maintenance	7,292,227	6,893,108	7,543,108	7,091,228	198,120	2.9 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	174,000	205,000	205,000	—	(205,000)	-100.0 %
Total Expenses	\$ 27,160,656	\$ 27,074,963	\$ 27,074,963	\$ 27,155,751	\$ 80,788	0.3 %
Grand Total	\$(19,901,395)	\$(20,811,140)	\$(20,811,140)	\$(21,055,189)	\$ (244,049)	1.2 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	240.00	240.00	243.00	243.00	3.00	3.00
Grant Funds	5.00	7.68	—	—	(5.00)	(7.68)
Total	245.00	247.68	243.00	243.00	-2.00	-4.68

DEPARTMENT PURPOSE AND GOALS

The mission of the Code Compliance Department is to preserve and enhance public health, welfare and safety through services that focus on education, preservation, compliance, and community partnerships. This mission is accomplished through three divisions: Administration, Code Enforcement, and Animal Care and Control.

The Administration Division provides support to the operating divisions and consolidates departmental accounting, budgeting, purchasing, training, and human resource functions.

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

The Animal Care and Control Division provides services in the field for stray animals, dangerous or injured wildlife, animal cruelty complaints, and bite investigations. The Division also provides care and a safe environment for sheltered animals, promoting animal adoptions at two shelters, two satellite adoption centers and numerous offsite adoption events. Additionally, the Division operates a medical treatment ward, which includes a spay/neuter clinic, at each of the two shelters. Animal Care and Control relies heavily on volunteer support, private donations and partnerships with adoption programs.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$147,027 and one authorized position (AP) for a Purchasing Manager.
- * Increases by \$135,356 and one authorized position (AP) for a Communications Coordinator.
- * Increases by \$83,247 and one authorized position (AP) for an Administrative Assistant.
- * Increases by \$859,924 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- * Increases by \$277,830 for indirect cost allocations.
- * Increases by \$62,349 to adjust some positions for full year funding.
- * Decreases by (\$80,721) for one-time cost adjustment and IT allocation corrections.
- * Decreases revenue by (\$82,508) for pet adoptions when fees are waived to encourage more adoptions at overcrowded animal shelters.
- * Decreases revenue by (\$312,000) mostly associated with a downturn in the housing market including mowing (\$272,401) and multifamily (\$71,018) penalty fees.
- * Decreases by (\$205,000) for no funding transferred out for vehicle replacements in FY2025.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Building Standards				
To protect occupants and the community from substandard and hazardous buildings.				
Present an average of 10 new structure cases presented to the Building Standards Commission (candidates for demolition).	9	7	10	10
95% of the Multi-Family properties that receive a failing periodic score receive a passing score at the next required inspection.	97%	97%	95%	95%
Field Investigations				
To preserve and enhance public health, welfare, and safety through services that focus on education, prevention, compliance, and community partnerships.				
95% of neighborhood code investigations that are priority 1 or 2 violations	93%	93%	95%	95%
95% of vacant and open structures that are secured within 30 days	94%	94%	95%	95%
Maintain a 70% owner initiated abatement for high grass violations	84%	80%	70%	70%
Animal Care and Control				
The Animal Shelter intakes and houses stray, owner surrendered and impounded animals. It operates adoption centers, spay/neuter and medical treatment clinics, and administers pet foster and rescue programs. Field services impounds sick and stray animals, investigates animal bites and other specialized cases.				
Live release rate	77%	81%	>85%	>90%
Increase the number of adoptions by 10% annually	1.3%	(4)%	≥10%	≥10%
Increase number of stray dogs returned to owner in the field by 10% annually	17%	10.4%	≥10%	≥10%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenue						
Other	\$ 625	\$ —	\$ —	\$ —	\$ —	0.0 %
Use of Fund Balance	—	—	87,450	—	—	0.0 %
Total Revenues	\$ 625	\$ —	\$ 87,450	\$ —	\$ —	0.0 %
Expenses						
Salaries & Benefits	3,850,594	4,804,945	4,789,945	5,145,395	340,450	7.1 %
Gen Operating & Maintenance	969,687	1,074,045	1,176,495	1,050,859	(23,186)	-2.2 %
Transfer Out & Other	—	180,000	180,000	—	(180,000)	-100.0 %
Total Expenses	\$ 4,820,281	\$ 6,058,990	\$ 6,146,440	\$ 6,196,254	\$ 137,264	2.3 %
Grand Total	\$ (4,820,281)	\$ (6,058,990)	\$ (6,146,440)	\$ (6,196,254)	\$ (137,264)	2.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	47.00	47.00	48.00	48.00	1.00	1.00
Total	47.00	47.00	48.00	48.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

Residents and visitors want effective, accurate and timely information, as well as ways to share thoughts and concerns with city employees, department leaders and elected officials. The Communications and Public Engagement Department (CPE) plays a vital role in fulfilling these expectations.

The CPE team collaborates with a wide range of stakeholders to disseminate messages across various communication channels. In turn, they gather feedback and ideas from the community, ensuring that the voices of residents and visitors are heard and considered by city officials. This fosters a more inclusive and responsive city government. Residents and visitors seek reliable, accurate, and timely information, along with accessible avenues to share their thoughts and concerns with city employees, department leaders, and elected officials. The Communications and Public Engagement Department (CPE) plays a pivotal role in facilitating this exchange.

The CPE team collaborates with diverse stakeholders to disseminate city messages through multiple communication channels. Additionally, they gather community feedback and ideas, relaying them to city officials to foster an inclusive, responsive, and transparent city government.

The Department is composed of four divisions:

Strategic Communications

- Internal & External Communications
- Translation
- Media Relations

General Fund

- Website Management
- Special Events

Community Engagement

- Public Meetings
- Neighborhoods
- Schools
- Volunteer Program

Fort Worth Television

- Council meeting recording
- Council committee meeting recording
- Video production
- FW TV Programming

Customer Care

- 311 Fort Worth Contact Center
- My FW Team

Strategic Communications

The Strategic Communications division manages various facets of the City's communication, including the City News e-newsletter, media relations, email marketing, internal and external communications in English and Spanish, social media, graphic design, and maintenance of the City's website. Additionally, the CPE office is responsible for coordinating media relations and handling inquiries for the City of Fort Worth. Media inquiries can be submitted online. The CPE office also oversees the content management of the city's website, fortworthtexas.gov.

Community Engagement

The Community Engagement division works with residents to strengthen neighborhood capabilities and establish communication networks among key stakeholders within the city. These stakeholders encompass faith-based groups, neighborhood associations, schools, and nonprofit organizations. Ensuring effective communication with these diverse groups is crucial for the city's initiatives and programs to thrive. Additionally, the division manages community outreach and educational efforts through consistent interaction with neighborhood associations, schools, and community organizations. It also conducts training sessions on various subjects and coordinates special events and meetings. Furthermore, the division oversees the City's many volunteer programs, further strengthening community involvement.

FWTV

The FWTV division, in partnership with the community, produces diverse and innovative programs for and about Fort Worth. The division is responsible for recording and broadcasting City Council meetings, making them available for online viewing via TV and YouTube. FWTV plays a key role in ensuring transparency and keeping residents informed about City governance.

Customer Care

The Customer Care division includes the 311 Fort Worth Contact Center, and the MyFW app, which features a multilingual Web Intake option. Staff in this division respond to all resident contacts that come in through the City's primary phone number, chat, texts, web Intake, MyFW app, email and voice mail channels. The division is the sole support for the City's Customer Relationship Management (CRM) system, MyFW, which encompasses multiple platforms, including Web Intake, Texting, the Worker App, and the Citizen App. The Customer Care division is the central point of contact for residents seeking assistance and plays a critical role in maintaining effective communication between the City and its residents.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$108,552 for the addition of one authorized position (AP) due to the growth in the department, accountability and quality improvement in overseeing administrative functions for operations to run smoothly and align with organization's goals.
- Increases by \$90,343 for the addition of one AP due to converting a temporary position into a full-time, permanent role for organization needs to retain talent, manage increased workloads and address ongoing operational needs.
- Increases by \$221,489 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by \$(124,872) in Salary and Benefits for one authorized position (AP) due to budget vacancy reductions.
- Decreases by (\$86,000) in Other Contractual Services for Granicus contract now managed by the IT department.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
License & Permits	\$ 17,290,113	\$ 17,517,649	\$ 17,517,649	\$ 19,441,147	\$ 1,923,498	11.0 %
Charge for Service	7,558,107	7,732,698	7,732,698	8,723,593	990,895	12.8 %
Other	789,812	785,000	785,000	908,438	123,438	15.7 %
Transfer In	5,434,958	2,521,800	2,521,800	2,425,333	(96,467)	-3.8 %
Use of Fund Balance	—	—	202,000	—	—	0.0 %
Total Revenues	31,072,990	28,557,147	28,759,147	31,498,511	2,941,364	10.3 %
Expenses						
Salaries & Benefits	20,409,403	24,214,705	24,214,705	24,781,804	567,099	2.3 %
Gen Operating & Maintenance	5,789,351	5,007,497	5,129,497	5,248,706	241,209	4.8 %
Transfer Out & Other	250,000	—	80,000	—	—	0.0 %
Total Expenses	\$ 26,448,754	\$ 29,222,202	\$ 29,424,202	\$ 30,030,510	\$ 808,308	2.8 %
Grand Total	\$ 4,624,236	\$ (665,055)	\$ (665,055)	\$ 1,468,001	\$ 2,133,056	(320.7)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	242.00	241.75	240.00	239.75	(2.00)	(2.00)
Grant Funds			—	—	—	—
Total	242.00	241.75	240.00	239.75	(2.00)	(2.00)

DEPARTMENT PURPOSE AND GOALS

The Development Services Department’s mission is to work together to build thriving neighborhoods and an equitable community by helping people make sound decisions to create safe, orderly, and sustainable development. Our vision is to collaborate with the development and community stakeholders to guide growth through innovative, inclusive, and accountable relationships and provide an exemplary customer experience. The Department currently has five divisions.

The Customer Care Division is responsible for communications and customer service, which includes a call center and permit intake. The Development Support Services Section is responsible for permitting services and customer intake. The Communications Section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve.

The Development Coordination Division is comprised of five sections. Contract management, coordinates administrative requirements for developer-led installation of public and private infrastructure (roads, water lines, sanitary and storm sewers, stormwater controls, and signage, in addition to certain real property contracts).

The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acting as a liaison with IT for projects and technology products. This division also includes the Transportation Impact Fee Office that is responsible for managing the city's Transportation Impact Fee Program and leveraging the funds to build public roadway infrastructure via Public/Private Partnerships. The Project Facilitation section is charged with helping expedite significant and signature development projects by heading inter-departmental project teams, negotiating special review accommodations, and acting as the developer's liaison throughout the development review process while also ensuring that the city's regulations and project requirements are met. The Business Support section prepares, tracks, and monitors the department's budget, leads out in the business plan, manages purchasing, accounts payable, accounts receivable, audits, and has recently added financial review of the permitting system to facilitate process improvements related to financial recording in the City-wide permitting system, Accela Automation. Human Resources including hiring has been added back under Business Support in this division.

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by one authorized position (AP) for Sr. Capital Financial Analyst transferred to the Traffic & Public Works Department to improve the tracking, planning, reconciling and reporting of Capital funds.
- Decreases by (\$92,455) and one AP for a Sr. Combo Inspector due to long-term vacancy reductions.
- Increases by \$1,210,000 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$202,058 for second quarter reclassification of 70 existing positions, as recommended by a 2024 Structural Efficiency study.
- Increases by \$168,623 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decreases by (\$658,771) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Customer Care				
Percent (%) of call wait-times within 3 minutes	N/A	N/A	95%	95%
Percent (%) Customer Relationship Management (CRM) calls responded to within 2 business days	N/A	N/A	95%	95%
Percent (%) of in-person wait time within 15 minutes	N/A	N/A	95%	95%
Contract Management Section				
Percent (%) of Storm Water Facilities Maintenance Agreements and Encroachment applications to execution within 7 business days (CM team time)	N/A	N/A	95%	95%
Percent (%) of CFA applications to execution of Community Facilities Agreement within 9 business days (CM team time)	N/A	N/A	95%	95%
Percent (%) of IRPC Easement, Easement Vacation, and Non-IPRC Easements application to execution within 10 business days (CM team time)	N/A	N/A	95%	95%
Human Resources				
Percent (%) of errors found and cleared in the biweekly time & labor variance report by Tuesday at 12 pm	N/A	N/A	100%	100%
Percent (%) of time from submission to approval for ePAR's on transfers, resignations within 1 business days	N/A	N/A	95%	95%
Percent (%) of Submitted responses to employees' ADA accommodation request to the City's HR Coordinator within 4 business days	N/A	N/A	100%	100%
Zoning Plan Review, Planners & Case Mgmt				
Percent (%) of zoning case review comments provided to applicant within 7 business days	N/A	N/A	95%	95%

General Fund

Development Services

Percent (%) of zoning case review comments provided to applicant within 7 business days	N/A	N/A	95%	95%
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Percent (%) of building permit initial reviews completed within 5 business days	N/A	N/A	95%	95%
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Percent (%) of building permit review times from intake to submit first comment within 1 business day	N/A	N/A	95%	95%
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Historic Preservation & Design

Percent (%) of review times from intake of complete application to issuance of Certificate of Appropriateness (COA) within 11 business days	N/A	N/A	95%	95%
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Percent (%) of HCLCs intake to case being heard at the Historic & Cultural Landmark Commission (HCLC) within 25 business days	N/A	N/A	95%	95%
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Percent (%) of UF first review within 5 business days	N/A	N/A	95%	95%
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Downtown, Urban Forestry and Zoning Appeals

Percent (%) of intake for expedited Zoning Verification Letters application to issuance within 3 business days	N/A	N/A	95%	95%
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Percent (%) of the intake of sign application to first review for Downtown Design Review Board (DDRB) within 5 business days	N/A	N/A	95%	95%
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Business Support

Percent (%) of actual Revenue within Projected Revenue	N/A	N/A	10%	10%
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Percent (%) of actual Expenses within Projected Expenses	N/A	N/A	10%	10%
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Percent (%) of invoices paid within 30 days per state law	N/A	N/A	100%	100%
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Development Facilitation

Percent (%) of overall customer satisfaction with the effectiveness of the PDC in delivering site	N/A	N/A	95%	95%
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Percent (%) of application to invites for PDC scheduled meeting time within 5 business days	N/A	N/A	95%	95%
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General Fund

Development Services

Percent (%) of all reviews completed with comments in the PDC record 10 business days prior to scheduled PDC	N/A	N/A	95%	95%
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Strategic Operations

Percent (%) of time for DAC and IR drafts submitted to executive leadership within the first 2 business days each month	N/A	N/A	95%	95%
Percent (%) of first response of all Accela tickets within 2 business days	N/A	N/A	95%	95%
Percent (%) of response time for PIRs completed within 9 business days (less than the federally required 10 business days)	N/A	N/A	95%	95%

Transportation Impact Fee Program

Percent (%) of residential transportation impact fee analysis are completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of commercial transportation impact fee analysis are completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of time from Credit Agreement complete application to first draft (City time) within 15 business days	N/A	N/A	95%	95%

Platting & Annexation

Percent (%) of platting decisions made within 30 day shot clock and 15-day shot clock	N/A	N/A	100%	100%
Percent (%) SB 2038 ETJ Release petitions are verified and approved within 10 business days	N/A	N/A	95%	95%
Percent (%) Platting customer satisfaction survey for highly satisfied and satisfied surveys for Platting process	N/A	N/A	95%	95%

Communication

Percent (%) of DSD webpages review every six months	N/A	N/A	100%	100%
Percent (%) of TV news media requests answered within 1 business day	N/A	N/A	50%	50%
Percent (%) of total of 5 annual city news/ roundup articles created on DSD processes, changes, or highlights	N/A	N/A	100%	100%

Infrastructure Plan Review Center (IPRC)

General Fund

Development Services

Percent (%) of 1st plan reviews completed within in 10 business days	N/A	N/A	95%	95%
Percent (%) of IPRC records with 2 or less compliance review iterations	N/A	N/A	95%	95%
Percent (%) of time from post-plan approval to construction package out within 16 business days (IPRC time excluding CFA)	N/A	N/A	95%	95%

Stormwater Development Services

Percent (%) of drainage reviews (SW review time) completed within in 10 business days	N/A	N/A	90%	90%
Percent (%) of floodplain reviews (SW review time) completed within in 15 business days	N/A	N/A	90%	90%
Percent (%) of grading permits reviewed within 10 business days	N/A	N/A	95%	95%

Transportation Development Review

Percent (%) of TIA Study reviews completed within 10 business days	N/A	N/A	95%	95%
Percent (%) of sidewalk waiver reviews that occur within 5 business days	N/A	N/A	95%	95%
Percent (%) of IPRC 1st plan reviews completed within 10 business days	N/A	N/A	95%	95%

Water Development Services

Percent (%) of IPRC 1st plan reviews completed within 10 business days	N/A	N/A	95%	95%
Percent (%) of encroachment reviews completed within in 5 business days	N/A	N/A	95%	95%
Percent (%) of plat reviews completed within in 10 business days (1st iteration)	N/A	N/A	95%	95%

XTeam

Percent (%) of full plan review time from application acceptance to XTeam meeting facilitated within 5 business days	N/A	N/A	90%	90%
Percent (%) average time for revisions and corrections within 3 business days	N/A	N/A	90%	90%
Percent (%) highly satisfied and satisfied customer satisfaction survey for XTeam	N/A	N/A	90%	90%

Building Plan Examiners

General Fund

Development Services

Percent (%) initial commercial building plan reviews completed within 7 business days	N/A	N/A	95%	95%
Percent (%) of Accepted 24-hour applications reviewed within 1 business day	N/A	N/A	95%	95%
Percent (%) highly satisfied and satisfied customers satisfaction survey for building plan review process	N/A	N/A	90%	90%

Building Inspection

Percent (%) inspections completed by the requested date	N/A	N/A	98%	98%
Percent (%) of all inspections to be video inspections	N/A	N/A	20%	20%
Percent (%) highly satisfied and satisfied customer satisfaction survey for inspectors	N/A	N/A	90%	90%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Other	10	—	—	—	—	0.0 %
Use of Fund Balance	—	—	141,114	—	—	0.0 %
Total Revenues	10	—	141,114	—	—	—
Expenses						
Salaries & Benefits	1,797,467	1,951,375	2,473,952	2,029,568	78,193	4.0 %
Gen Operating & Maintenance	887,646	683,863	1,226,402	833,968	150,105	21.9 %
Total Expenses	2,685,113	2,635,238	3,700,354	2,863,536	228,298	8.7 %
Grand Total	\$ (2,685,103)	\$ (2,635,238)	\$ (3,559,240)	\$ (2,863,536)	\$ (228,298)	8.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	16.00	14.89	16.00	14.89	—	—
Grant Funds	6.00	6.61	6.00	6.61	—	—
Total	22.00	21.50	22.00	21.50	—	—

DEPARTMENT PURPOSE AND GOALS

The mission of the Diversity & Inclusion Department is to support City Council priorities of economic development, community investment, community safety, infrastructure, responsible growth and fiscal responsibility by developing resident resilience, opportunity, and access to ensure a thriving Fort Worth community. We educate stakeholders on best practices in municipal optimization of services for all residents, and promote the enforcement of city ordinances, state and federal regulations including Capital Access, Non-Discrimination, Business Equity and Title II- Americans with Disabilities Act (ADA), and Title VI. The department also promotes progress in municipal service delivery, internal workforce development, capital projects, and quality of life for all residents in public safety, economic development, education, governance, health, housing and transportation.

The Department has three divisions: Business Opportunity, Civil Rights, and Municipal Access.

The Business Opportunity Division supports capacity building efforts for aspiring, and existing small local businesses including business equity, Veteran and Service Disabled Veteran firms, leads efforts to address fairness in City contracting and procurement, and assists small, local emerging firms in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Equity Ordinance or its most recent version.

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

The Municipal Access Division supports the enforcement of the City Credit Access Business Ordinance, data analysis, and visualization of municipal service delivery for community decision-making stakeholders. The division provides best practice recommendations for key areas of outreach for criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the community led recommendations of the Race and Culture Initiative accepted by City Council 2018.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$104,000 in Contractual Commitments for improvements in meaningful outcomes for business start ups in areas of City contracting and procurement needs, firms that are certified, and growth in our marketplace.
- * Increases by \$78,193 in Salary and Benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- * Increases by \$46,105 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Civil Rights Enforcement				
<p>The Civil Rights Enforcement Division works to provide equitable treatment and justice for all under the law by providing education on and enforcing the civil rights of Fort Worth residents in employment, housing, places of public accommodation, Americans with Disabilities, and Title VI in City programs and services in compliance with the Human Relations Ordinance (Chapter 17 of City Code) and Americans with Disabilities Act.</p>				
Report 5% progress on updated ADA Transition Plan compliance activities for transportation, built environment, facilities, and programs	100%	100%	100%	100%
FHAP agency will close 100% of fair housing complaints filed during the case processing period within 100 days.	72%	100%	100%	100%
FEPA agency will close 100% of fair employment complaints filed during the case processing period with 180 days.	90%	100%	100%	100%
Ensure 95% compliance with executed conciliation agreements	100%	100%	100%	100%
Business Equity				
<p>The Business Equity Division supports capacity building efforts for aspiring, and existing minority and women business enterprises, leads efforts to close racial and gender gaps in City contracting and procurement, and assists small, minority-owned and women-owned businesses in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Diversity Enterprise (BDE) Ordinance No. No. 20020-12-2011 or its most recent version.</p>				
City Departments meet or exceed the Business Equity goal of 16% to support local Business Equity Firms in marketplace	27 %	29 %	31 %	16 %
Meet or exceed the City Business Equity goal of 25% of all applicable citywide contracts over \$100,000.	17 %	22 %	25%	25 %
1% increase in the number of available Business Equity firms in our marketplace	100%	100%	100%	100%

Municipal Equity

The Municipal Access Division supports the enforcement of the City Credit Access Business (CAB) Ordinance, Social Vulnerability Index data analysis, and visualization of municipal service delivery for decision-making in collaboration the FWLab. The division provides education, programming and best-practice recommendations that increase quality of life for all residents in the specific areas of criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the community-led recommendations of the Race and Culture Initiative accepted by City Council 2018.

Increase the documented disclosure rates to residents of total costs of principal, interest, and assessed fees required by Credit Access Businesses lending in Fort Worth by 5% annually.	0 %	0 %	5 %	100 %
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Number of monthly update reports to the Human Relations Commission for their monitoring of the Thriving Together strategy recommendations.	9 %	9 %	9 %	9 %
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Decrease municipal service delivery Social Vulnerability Index (SVI) gaps for capital delivery projects in Transportation, Water, Economic Development, Waste Water, Development Services, Parks and Recreation, and Environmental Services by 1.5% within 3 years.	0 %	0 %	5 %	100 %
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	—	135,000	135,000	88,969	—	0.0 %
Use of Money & Property	187,769	952,920	952,920	958,844	5,924	0.6 %
Other	20,500	6,000	6,000	6,000	—	0.0 %
Transfer In	1,000,452	853,273	853,273	773,308	(79,965)	-9.4 %
Use of Fund Balance	—	—	2,740,195	—	—	
Total Revenues	1,208,721	1,947,193	4,687,388	1,827,121	(74,041)	(3.8)%
Expenses						
Salaries & Benefits	1,843,741	2,472,752	2,472,752	2,308,098	(164,654)	-6.7 %
Gen Operating & Maintenance	35,495,353	37,800,468	40,540,663	38,122,647	322,179	0.9 %
Transfer Out & Other	5,755,760	9,273,910	9,273,910	9,042,684	(231,226)	-2.5 %
Total Expenses	43,094,854	49,547,130	52,287,325	49,473,429	(73,701)	(0.1)%
Grand Total	\$(41,886,133)	\$(47,599,937)	\$(47,599,937)	\$(47,646,308)	\$ (340)	%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	18.00	18.00	17.00	17.00	(1.00)	(1.00)
Grant Funds	4.00	4.00	4.00	4.00	—	—
Total	22.00	22.00	21.00	21.00	(1.00)	(1.00)

DEPARTMENT PURPOSE AND GOALS

The Economic Development Department pursues high-wage job growth and a more sustainable tax base, driven less by residential property valuation and more by commercial and industrial investment, and it has a commitment to "quality of place" throughout the community. This effort supports the vision of competing successfully on the national and international stage for creative, high-growth businesses and the talented individuals who fuel them. The Economic Development Department accomplishes this through three divisions: Compliance, TIFs/PIDs, and Research; Revitalization, Small Business, and Workforce; and Recruitment and Retention.

The Compliance, Tax Increment Financing Districts (TIFs), Public Improvement Districts (PIDs), and Research Division oversees the development and implementation of departmental goals, objectives, policies, and priorities. In addition, overall operational activities, including budget key performance indicators (KPIs), oversight of TIFs and PIDs, compliance with Chapter 380 and tax abatement agreements, research of economic trends and demographics, and administration of component units, payroll, and human resources functions.

The Revitalization, Small Business, and Workforce Division leads the “Full Strength Fort Worth” revitalization strategy and place making efforts in and near our revitalization target areas and east side TIF districts by providing programming for community development and capacity building, resources and access to capital, place making strategies and incentives and fostering new, catalytic development on city-owned land. This division focuses on growing and retaining small businesses in the City of Fort Worth through leading efforts to grow out and leverage the many resources offered not only through our economic development toolkit but through targeted programming that includes financial literacy, marketing strategies, and business plan development at the James E. Guinn Entrepreneurial Campus. Additionally, this division works to identify and meet the needs of Fort Worth’s workforce pipeline— both in the city’s target industries and its small businesses.

The Recruitment and Retention Division is responsible for the proactive recruitment of large-scale corporate entities within our target sector industries, which will lead to an increase in higher-wage job creation and a higher commercial tax base. This division works in conjunction with the Fort Worth Economic Development Partnership to actively promote and market the City of Fort Worth as one of the top destinations for business development, retention, and expansion.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$91,479 in General Operations & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$25,000 in General Operations & Maintenance to support statutory requirement for PID funding from exempt jurisdictions (CH.372-014) Texas Local Government Code.
- Increases by \$20,000 in General Operations & Maintenance to fund payments of City’s PID Assessments that are state mandated (CH.372-014) Texas Local Government Code.
- Increases by \$18,776 in Salary and Benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Decreases by (\$183,430) in Salary and Benefits for one authorized position (AP) due to budget vacancy reductions.

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Competitive Edge				
Implement a more dynamic environment that embraces and fuels commercial development, high-wage job growth, and support for small business startups.				
Ratio of Capital Improvements vs incentives	17	4	10	10
Percent of attracted jobs with average wage at or above the City of Fort Worth median	100%	100%	100%	100%
Total jobs committed from incented projects approved this fiscal year	3,275	1,829	2,000	2,000
Progress towards goal of 3 million square feet annually of new industrial space in Fort Worth by 2026 (to date 33,183,706 have been added)	10,395,805	9,958,678	5,000,000	5,000,000
Progress towards goal of 200 new hotel rooms delivered annually within a 10-minute walk of the Convention Center (to date 1,071 rooms have been added)	0	188	200	200
Creative Businesses				
Raise the City of Fort Worth's profile as a leading center for creative people and businesses and encourage innovation				
Percentage of incented projects that fall within the City of Fort Worth target industries	67	88	75	75
Percentage of incented projects with the City of Fort Worth target industries with wage at or above the City of Fort Worth median wage	100%	7100%	100%	100%
Total jobs committed from incented projects in target industries	1,525	1,779	1,500	1,500
Capital investment of incented projects in target industries	23300670300%	24183002500%	100,000,000	100,000,000
Community Vitality				
Develop a more targeted approach to encourage economic development in Fort Worth's neighborhoods and commercial corridors, including how we support the growth of independent, locally-owned small businesses, including minority-owned firms.				

General Fund

Economic Development

Progress towards goal of \$75 million annually in capital investment within revitalization target areas	71,000	106,886,277	75,000,000	75,000,000
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Increased investment in revitalization target areas as tracked by value of commercial permits issued for new construction or revitalization	\$96,820,247	\$89,188,461	\$50,000,000	\$50,000,000
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Increased Appraised value of revitalization target areas	11.77%	14%	10%	10%
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Increased taxable value of TIF Districts	10.30%	5.40	10%	10%
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Incentive Compliance and Planning

Ensure that all incentive agreements are reviewed for compliance with performance requirements and report findings to assist the Planning & Data Analytics Department forecast expenditures during the fiscal year

Percentage of projects meeting Business Equity Firm commitments	46%	51%	75%	75%
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ —	\$ 3,090,675	\$ 3,090,675	\$ 3,163,365	\$ 72,690	2.4 %
Charge for Service	—	337,577	337,577	343,728	6,151	1.8 %
Other	—	14,920	14,920	12,820	(2,100)	-14.1 %
Total Revenues	—	3,443,172	3,443,172	3,519,913	76,741	—
Expenses						
Salaries & Benefits	—	3,616,675	3,536,675	3,713,026	96,351	2.7 %
Gen Operating & Maintenance	—	762,673	842,673	956,972	194,299	25.5 %
Transfer Out & Other	—	210,000	210,000	—	(210,000)	-100.0 %
Total Expenses	—	4,589,348	4,589,348	4,669,998	80,650	1.8 %
Grand Total	\$ —	\$ (1,146,176)	\$ (1,146,176)	\$ (1,150,085)	\$ (3,909)	0.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	40.00	40.00	40.00	38.84	—	(1.16)
Grant Funds	4.00	7.68	4.00	7.20	—	(0.48)
Environmental Protection	89.00	86.30	89.00	86.63	—	0.33
Solid Waste	70.00	70.00	71.00	71.33	1.00	1.33
Total	203.00	203.98	204.00	204.00	1.00	0.02

DEPARTMENT PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health. The Consumer Health Division is funded through the City of Fort Worth’s General Fund. The Consumer Health Division includes a range of inspection and monitoring services to protect residents and visitors from environmental health challenges. Promoting clean, safe and sanitary establishments and practices protects consumers from negative health impacts (e.g., food-borne illness, vector-borne disease). Consumer Health activities include issuing health permits, performing routine health inspections and conducting complaint investigations to support restaurants, grocery stores, other food establishments, temporary food locations, public swimming pools/spas, childcare centers and hotels/motels. The Division also provides health-related building plan reviews, food handler training, childcare training, pool operator training, and compliance with backflow prevention and smoking ordinance. The division also oversees the mosquito surveillance program to ensure proactive measures are taken to control vector diseases and to reduce the risk of exposure to residents. The Division supports emergency preparedness and response efforts for public health emergencies (e.g., disease outbreaks, water main breaks/boil water notices, etc.)

FY2024 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$91,093) and one authorized position (AP) for a Management Analyst I transferred to the Solid Waste Fund.
- Increases by \$83,508 and one authorized position (AP) for a Director position with the balance of expense shared equally with the Environmental Protection Fund \$81,052 and the Solid Waste Fund \$81,052 to provide senior leadership for the Environmental Services Department.
- Increases by \$231,992 for previously approved costs associated with pay for performance, rising health care costs, pension contributions and indirect cost allocations.
- Increases by \$126,000 for contractual operating expenses for street underpass cleaning mostly associated with the transfer of contractual street cleaning from Transportation and Public Works \$96,000.
- Increases by \$102,634 for supplemental adjustments to provide full year funding for several new positions.
- Increases by \$62,698 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by (\$210,000) as a result of not ordering any new vehicles for FY2025.
- Decreases by (\$230,690) for budgeted salary and benefits savings (\$135,183) and related benefit account savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Consumer Health Plan Review, Permitting, & Health Inspections To promote disease prevention to ensure a safe and healthy community.				
% of permitted food establishments that have a passing inspection score	99%	98%	95%	100%
% completion of required inspection at high risk permitted restaurants, daycares, pools, motels & hotels	47%	105%	95%	100%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$529,689,083	\$579,970,842	\$579,970,842	\$613,085,967	\$ 33,115,125	5.7 %
Sales Tax	233,231,141	250,000,000	250,000,000	252,700,000	2,700,000	1.1 %
Other Tax	59,619,493	64,430,496	64,430,496	62,605,580	(1,824,916)	-2.8 %
License & Permits	473,183	412,350	412,350	490,600	78,250	19.0 %
Intergovernmental	105,751	121,200	121,200	121,200	—	0.0 %
Charge for Service	13,866,004	15,719,993	15,719,993	18,232,411	2,512,418	16.0 %
Use of Money	27,205,596	354,598	354,598	400,373	45,775	12.9 %
Other	478,238	471,467	471,467	372,987	(98,480)	-20.9 %
Transfer In	42,029,046	40,556,796	40,556,796	43,478,045	2,921,249	7.2 %
Use of Fund Balance	—	—	188,704	—	—	0.0 %
Total Revenues	906,723,967	952,039,742	952,226,446	991,487,163	39,449,421	4.1 %
Expenses						
Salaries & Benefits	10,845,356	11,820,883	11,996,883	12,897,071	1,076,188	9.1 %
Gen Operating & Maintenance	2,889,139	3,230,846	3,419,550	3,880,602	649,756	20.1 %
Transfer Out & Other	12,130,000	—	—	—	—	0.0 %
Total Expenses	25,864,495	15,051,729	15,416,433	16,777,673	1,725,944	11.5 %
Grand Total	\$880,859,472	\$936,988,013	\$936,810,013	\$974,709,490	\$ 37,723,477	4.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	98.00	97.50	102.00	102.00	4.00	4.50
Grant Funds	—	0.50	—	—	—	(0.50)
Total	98.00	98.00	102.00	102.00	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

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

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

The Accounting Division maintains the general ledger, performs grant accounting and administration, and records and tracks the city's capital assets in an accounting system conforming to city charter requirements and municipal accounting principles. This team also completes bank and balance sheet account reconciliations in addition to performing fund-level reviews to ensure the accuracy of entries made to general ledger accounts. This team manages the traditional period-end close processes and oversees interfaces from external systems into the general ledger. Financial Reporting within the Accounting Division prepares all financial publications including the city's Annual Comprehensive Financial Report (Annual Report) and coordinates the annual external audit by an independent audit firm as required by the city's charter within the Department of Financial Management Services and throughout the city. This division also assists with general ledger maintenance and completes complex entries to ensure compliance with modified accrual and accrual level account requirements as promulgated by the Governmental Accounting Standards Board (GASB).

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

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

The Treasury Division is responsible for effectively and efficiently managing the City's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.

FY2025 Discussion AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$472,104 and four authorized positions (APs) in salary and benefits and in General Operating & Maintenance expenditures due to the transition of the Fleet Strike Force from Property Management to Financial Management Services in order to expedite procurement of vehicles and equipment.
- Increases by \$649,667 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$625,571 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$162,322 in salary and benefits due to the implementation of a department-wide salary analysis which recommended equity adjustments for 15 APs.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Accounting				
<p>The purpose of the Accounting Division is to safeguard the City's assets by accounting for all capital assets owned by the City, ensure proper procedures are followed in accordance with each grant agreement and ensure that all City financial transactions have been accounted for accurately and timely, through accurate monitoring, accounting and reporting and in accordance with Generally Accepted Accounting Principles (GAAP). Financial Reporting within the Accounting Division provides timely and accurate financial statements and reports for internal and external users, detailing the financial position and the financial health of the City.</p>				
% of fund reviews for prior month completed by the end of the current month.	100%	100%	95%	100%
% of journal entries posted/denied within three business days from the date it was submitted	96%	94%	95%	100%
Grants closeout within 60 days of liquidation period ending	N/A	N/A	95%	100%
Average # of days to close Chartfield Maintenance tickets after required budget approval is received	3.32	2.60	3.00	3.00
Number of external audit findings (citywide)	0	N/A	—	—
Number of external audit findings (Component Unit/Other)	1	N/A	—	—
Build & send monthly Financial Report to FWLab within 3 days from the last payroll posted transaction	N/A	1050.00%	300.00%	300.00%
GFOA Award for Annual Comprehensive Financial Report	Yes	N/A	Yes	Yes
# of days to produce the Annual Comprehensive Financial Report	154	152	130	130
Treasury				
<p>The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.</p>				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	4.63%	4.61%	4.6%	4.6%
% of invoices paid within 30 days from the invoice date	83.9%	83.1%	85.0%	100.0%
% of receivables that are current at the end of each month	13.9%	11.0%	25.0%	25.0%

Purchasing

The purpose of the Purchasing Division is to provide excellent customer service that focuses on collaboration and innovation in order to deliver trusted solutions to support city initiatives, streamline processes, and safeguard city resources.

Complete PeopleSoft contract renewals before the current term expires	93%	99%	90%	90%
# of days to Complete Assignment of Contract	4.25	6.61	10	10
# of days to Complete Name Change request	4.25	1.05	5	5
# of days to Award ITB procurements from the scheduled start	N/A	85.65	100	100
# of days to Award Cooperatives and ILAs from the scheduled start	N/A	21.87	30	30

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 1,411,045	\$ 1,119,139	\$ 1,119,139	\$ 1,336,500	\$ 217,361	19.4 %
Charge for Service	1,134,067	1,158,218	1,158,218	1,024,000	(134,218)	-11.6 %
Use of Money & Property	7,705	—	—	—	—	0.0 %
Other	912,706	709,649	6,450,537	970,000	260,351	36.7 %
Transfer In	59,501	59,501	59,501	59,500	(1)	0.0 %
Use of Fund Balance	—	—	14,154,238	—	—	0.0 %
Total Revenues	3,525,024	3,046,507	22,941,633	3,390,000	343,493	11.3 %
Expenses						
Salaries & Benefits	179,760,080	190,660,571	199,539,728	196,002,666	5,342,095	2.8 %
Gen Operating & Maintenance	20,903,011	22,716,294	23,918,737	23,250,245	533,951	2.4 %
Transfer Out & Other	4,115,410	59,501	14,476,296	59,500	(1)	0.0 %
Total Expenses	204,778,501	213,436,366	237,934,761	219,312,411	5,876,045	2.8 %
Grand Total	\$(201,253,477)	\$(210,389,859)	\$(214,993,128)	\$(215,922,411)	\$(5,532,552)	2.6 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,112.00	1,111.25	1,110.00	1,109.25	(2.00)	(2.00)
Grant Funds	8.00	7.48	8.00	7.48	—	—
Total	1,120.00	1,118.73	1,118.00	1,116.73	(2.00)	(2.00)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$5,230,290 for scheduled increase in civil service employee pay that is outlined in the current Collective Bargaining Agreement.
- * Increases by \$3,065,445 in salary and benefits for pay band adjustment, rising health care costs and pension contributions.
- * Increases by \$947,392 in General Operating & Maintenance for previously approved costs associated with Risk Management and IT Solutions allocation costs.
- * Increases by \$199,885 in Equipment to develop a gear exchange program for firefighting gear through GEAR-1.
- * Decreases by (\$349,354) in Operating & Maintenance for previously approved costs associated with the trainee budget to align with attrition rate.
- * Decreases by (\$2,669,723) in salary and benefits due to a one-time cost of 70 fire trainee positions added last year. The department will retain funding for its standard recruitment class of 25 per fiscal year.
- * Decreases by (\$166,997) in salary and benefits for the deletion of two long-term vacant positions, a Administrative Assistant and a Public Information Coordinator, within the Fire Department.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
First Responder Services				
From 45 fire stations located throughout the city, provide first responder services for all hazards and medical emergency calls.				
Fire turnout time 80 seconds or less 90% of the time	92.2%	91.9%	90.0%	100%
EMS turnout time 60 seconds or less 90% of the time	76.9%	78.2%	90.0%	100%
Fire & EMS travel time 4 minutes or less 90% of the time	42.6%	37.6%	90.0%	100%
Full alarm response time 8 minutes or less 90% of the time	59.8%	62.9%	90.0%	100%
Residential structure fires contained to the room of origin 55% of the time	54.0%	50.9%	55.0%	100%
Emergency Management				
Community Connect is web-based application where residents and businesses can easily and securely share important information about their households with first responders before the next emergency. This application has a section to enter information on household members or employees who may have access or functional needs that would require special assistance before, during or after an emergency or disaster. Code Red is a mass notification system that allows public safety officials to alerts residents in the communities that they serve, through text, email, and voice messages. It replaced the NIXLE platform in January 2020. Preparedness and response capabilities are maintained and enhanced when responsible staff train and exercise together on an ongoing basis.				
# participants in Community Connect	NA	244	7,000	N/A
# participants in Code Red	65,984	118,006	200,000	N/A
Community Risk Reduction				
Proactive outreach to the community providing fire and other emergency risk reduction education/information.				
# of commercial fire inspections completed	4,175	3,759	7,500	9,900
# citizens who received public education	62,949	23,878	75,000	75,000
Emergency Call Center/Dispatch				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				
Emergency calls answered within 15 seconds 95% of the time	98.2%	95.6%	95.0%	100%
Emergency calls processed within 64 seconds 90% of the time	77.9%	75.2%	90.0%	100%

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Use of Money	\$ —	\$ 59,808	\$ 59,808	\$ 35,048	—	0.0 %
Other	401,342	—	—	—	—	0.0 %
Transfer In	480,712	387,544	387,544	532,346	144,802	37.4 %
Use of Fund Balance	—	—	300,000	—	—	0.0 %
Total Revenues	882,054	447,352	747,352	567,394	144,802	32.4 %
Expenses						
Salaries & Benefits	3,097,896	5,575,066	4,672,389	5,767,170	192,104	3.4 %
Gen Operating & Maintenance	6,033,548	7,785,757	9,189,634	6,905,052	(880,705)	-11.3 %
Transfer Out	—	—	—	—	—	0.0 %
Total Expenses	9,131,444	13,360,823	13,862,023	12,672,222	(688,601)	-5.2 %
Grand Total	\$ (8,249,390)	\$(12,913,471)	\$(13,114,671)	\$(12,104,828)	\$ 833,403	(6.5)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	39.00	39.00	39.00	39.00	1.00	—
Total	39.00	39.00	39.00	39.00	—	—

DEPARTMENT PURPOSE AND GOALS

The FWLab was formed in 2023 to align the planning and budgeting activities of the City more closely with its long-range goals and strategies and enable greater staff engagement on critical issues while incorporating principles of data analytics and Priority-Based Budgeting (PBB). The Department is responsible for forecasting demographic and economic trends as well as municipal revenues and expenditures; analyzing the fiscal impact and return on investment of policy options; conducting a variety of citywide and small-area planning studies; conducting performance and budget analyses to increase the efficiency and effectiveness of municipal operations; conducting thorough analysis of City data to provide new insights; and focus on areas that need a fresh look or are undergoing significant change. Some of the FWLab’s primary outputs for public consumption include the Comprehensive Plan, a Strategic Plan for the organization, the five-year Capital Improvements Program, and the annual Operating Budget.

The FWLab consists of the following divisions: Comprehensive Planning, Budget, Strategy and Performance, and Data Analytics. Comprehensive Planning develops the City’s Comprehensive Plan and all associated functions. The Budget division develops, monitors, and manages City budgets for each fiscal year. The Strategy and Performance division coordinates organizational plans, strategies, and performance toward Council’s Strategic Vision priorities. The Data Analytics division develops the citywide data strategy and conducts robust analytics to inform decisions.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$298,402 and two authorized positions (APs) in Salary and Benefits for the Good Natured Initiative.

- * Decreases by (\$205,621) and one AP in Salary and Benefits for the transfer of one position from FWLab to the City Manager's Office.
- * Increases by \$776,474 for Purchased Professional and Technical Services regarding Appraisal District costs due to appraisal increases.
- * Increases by \$406,564 for funding prior year costs for one-time General Operations and Maintenance expenses and salary and benefits.
- * Increases by \$196,418 in Salary and Benefits for previously approved costs associated with Full Cost Position Funding program.
- * Decreases by (\$34,338) in General Operations and Maintenance for IT Allocations Adjustments and one-time costs related to Community Investment Initiatives.
- * Decreases by (\$333,327) for Other Contractual Services savings and from delaying Training and Workshop costs.
- * Decreases by (\$1,786,370) in General Operations and Maintenance due to the Fort Worth Public Art Program move from the FWLab to the Fort Worth Public Library.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Budget, Strategy, and Performance Division				
Provide forecasting and financial guidance in the planning and use of resources that best complements and supports city priorities and goals.				
GFOA Distinguished Budget Presentation Award received	Yes	Yes	Yes	Yes
% variance in sales tax budget-actuals	11.3%	0.2%	≤3%	≤3%
% variance in property tax budget-actuals	9.9%	-0.3%	≤3%	≤3%
Comprehensive Planning Division				
Provide planning and policy advice to City officials and the community on growth and development; implement special district capital projects; facilitate central city revitalization; and promote the development of walkable urban places, in accordance with the Comprehensive Plan.				
Comprehensive Plan Annual Update Adopted by City Council	Yes	Yes	Yes	Yes
# residential units added within designated mixed-use and urban residential areas	1,208	1,413	2,500	2,500
Building permit value within designated mixed-use and urban residential areas	\$519.5 M	\$1,012.2 M	\$700 M	\$700 M

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Transfer In	\$ —	\$ —	\$ —	\$ 147,027	\$ 147,027	0.0 %
Use of Fund Balance	—	—	41,791	—	—	0.0 %
Total Revenues	—	—	41,791	147,027	147,027	0.0 %
Expenses						
Salaries & Benefits	4,633,416	4,972,166	5,021,264	5,345,586	373,420	7.5 %
Gen Operating & Maintenance	1,714,785	1,961,013	1,892,919	2,653,774	692,761	35.3 %
Transfer Out & Other	—	—	109,885	—	—	0.0 %
Total Expenses	6,348,201	6,933,179	7,024,068	7,999,360	1,066,181	15.4 %
Grand Total	\$ (6,348,201)	\$ (6,933,179)	\$ (6,982,277)	\$ (7,852,333)	\$ (919,154)	13.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	41.00	39.43	42.00	40.43	1.00	1.00
Group Health and Life Insurance	11.00	8.25	11.00	8.25	—	—
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
Risk Financing	17.00	17.50	17.00	17.50	—	—
Total	69.00	67.43	70.00	68.43	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$147,027 and one authorized position (AP) in salary and benefits to establish an HR Business Partner position under the Water & Sewer fund to support the Water department while still reporting to Human Resources, aligning with the position's program and initiative support.
- Increases by \$500,000 in General Operating & Maintenance for a comprehensive compensation study to review the job- classification system, pay structure and minimum wage rates.
- Increases by \$264,711 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$162,686 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$71,075 in contractual commitments due to inflationary and growth factors.
- Increases by \$19,687 in General Operating & Maintenance for costs associated with meals as well as training and office supplies.
- Decreases by (\$39,087) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Employee Health & Well-Being				
Administers self-insured plans for medical and worker compensation benefits offered to City employees, retirees, and their eligible spouses and/or dependents this includes an Employee/Retiree Wellness Program, and Occupational Health & Safety Program.				
90% of health plan members complete all 3 Virgin Pulse requirements.	90%	90%	90%	90%
9% utilization of the Employee Assistance Program.	9%	9%	11%	11%
Employee Relations/Labor Relations				
The Employee Relations Section conducts neutral investigations of disciplinary appeals and complaints based on discrimination and retaliation, coordinates defense of unemployment insurance claims, administers the EthicsPoint hotline, conducts training for new employees, Human Resources Coordinators and Medical Records Custodians across the organization, and provides guidance on and updates the City's Personnel Rules and Regulations.				
90% of Step 1b disciplinary appeal decisions are issued within 25 business days.	90%	90%	90%	90%
% of employee satisfaction surveys will indicate they are satisfied with the FMLA/ADA vendor's services.	85%	85%	85%	85%
95% of Civil Service discipline documents scanned into LaserFiche within 1 business day of receipt.	100%	100%	100%	100%
Employee complaint investigations will be completed within 60 calendar days – NEW Effective 10/1/2020	100%	100%	100%	100%
Classification & Compensation/Civil Service Testing				
The division provides professional research and recommendations regarding inquiries on the proper classification and compensation levels of the City's workforce in accordance with local, state, and federal guidelines. These activities include but are not limited to administration of all CFW compensation plans, job analysis, and job classification validation studies to ensure internal/external market equity.				
Complete 90% of Classification Action Requests (CARs) within 60 days.	90%	90%	90%	90%
Average annual employee turnover rate.	Less than Prior Year	Less than Prior Year	Less than Prior Year	Less than Prior Year
99% of promotional Police & Fire exam questions are upheld.	99%	99%	99%	99%

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 167,883	\$ 166,210	\$ 166,210	\$ 124,080	\$ (42,130)	-25.3 %
Fines & Forfeitures	46,819	42,370	42,370	44,000	1,630	3.8 %
Use of Money & Property	43	—	—	—	—	0.0 %
Other	17,216,100	930	930	360	(570)	-61.3 %
Use of Fund Balance	—	—	6,726,548	—	—	0.0 %
Total Revenues	17,430,845	209,510	6,936,058	168,440	(41,070)	-19.6 %
Expenses						
Salaries & Benefits	16,168,366	17,692,125	17,863,082	17,396,148	(295,977)	-1.7 %
Gen Operating & Maintenance	9,705,915	10,130,822	10,370,362	12,127,477	1,996,655	19.7 %
Transfer Out & Other	75,000	—	6,487,008	—	—	0.0 %
Total Expenses	25,949,281	27,822,947	34,720,452	29,523,625	1,700,678	6.1 %
Grand Total	\$ (8,518,436)	\$(27,613,437)	\$(27,784,394)	\$(29,355,185)	\$ (1,741,748)	6.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	269.00	239.58	267.00	238.60	(2.00)	(0.98)
Total	269.00	239.58	267.00	239.58	(2.00)	(0.98)

DEPARTMENT PURPOSE AND GOALS

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

The strategic focus areas for the library are:

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

The Department is divided into two divisions: Public Services and System-Wide Services.

Public Services is responsible for providing library materials, programs, and outreach directly to the residents of Fort Worth. It includes nineteen branch libraries and the Fort Worth History Center. The Lifelong Learning team develops programming and outreach activities for residents of all ages.

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

In FY2025, Fort Worth Public Library will be the city's liaison with Arts Fort Worth and will manage the associated contract. Arts Fort Worth manages the Fort Worth Public Art program, administers a competitive grants program and is partially funded by the City of Fort Worth and the Texas Commission on the Arts. As part of the cultural fiber of the arts community, the Fort Worth Public Library will take over administrative oversight of the service agreement between Arts Fort Worth and the City of Fort Worth. The library's strategic focus area of arts and cultural enhancement for community vitality provides an excellent opportunity for coordination and future collaboration.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$30,756) and two authorized positions (AP's) for a part time Library Page to reduce two long-term vacancies.
- Increases by \$1,786,370 for the transfer of the Public Art operating budget from the FWLab where the Fort Worth Public Library will take over administrative management of the service agreement between Arts Fort Worth and the City of Fort Worth.
- Increases by \$912,130 for salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$293,962 for salary and benefit adjustments to reclass library manager and supervisor positions that work outside their position pay classifications.
- Increases by \$290,009 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by (\$7,548) for adjustments to indirect IT cost allocations.
- Decreases by (\$1,552,445) for budgeted salary and benefit savings and reductions to associated retirement and benefit related expenses.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Strategic Focus Area: Customer Engagement				
Reducing barriers to access, expanding the Library's reach, and evolving services beyond buildings				
Increase number of in-person visits by 5%	1,009,069	1,145,996	1,203,296	1,203,296
Increase number of new library cards issued by 5%	20,622	45,211	47,472	47,472
Strategic Focus Area: Arts & Culture				
Contributing to the City's thriving arts scene while celebrating the past and embracing the future.				
Maintain number of programs offered	7,096	10,027	10,027	10,027
Increase program attendance by 10%	79,218	112,086	123,295	123,295
Strategic Focus Area: Education & Growth				
Enriching out-of-school-time and making learning fun and enjoyable.				
Increase participation in adult classes and workshops to develop or advance skills and knowledge by 10%	25,834	26,347	28,982	28,982
Increase participation in ESL classes by 10%	5,346	6,927	7,620	7,620
Use of online database resources (searches conducted)	2,080,700	2,029,366	2,029,366	2,029,366
Strategic Focus Area: Books & Reading				
Cultivating a community of readers and serving as the literary hub for the City				
Increase checkout of library materials by 15%	3,517,180	4,080,428	4,692,492	4,692,492
Increase registered reading challenge participants	6,031	8,608	10,000	10,000

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 1,261,754	\$ 1,179,435	\$ 1,179,435	\$ 1,233,173	\$ 53,738	4.6 %
Fines & Forfeitures	5,987,415	6,285,024	6,285,024	6,497,792	212,768	3.4 %
Other	171	266	266	302	36	13.5 %
Transfer In	—	254,221	254,221	374,125	119,904	47.2 %
Total Revenues	7,249,340	7,718,946	7,718,946	8,105,392	386,446	5.0 %
Expenses						
Salaries & Benefits	11,871,636	13,018,159	12,997,852	13,540,300	522,141	4.0 %
Gen Operating & Maintenance	2,187,777	2,212,580	2,232,887	2,304,677	92,097	4.2 %
Transfer Out & Other	431,979	630,689	630,689	600,000	(30,689)	-4.9 %
Total Expenses	14,491,392	15,861,428	15,861,428	16,444,977	583,549	3.7 %
Grand Total	\$ (7,242,052)	\$ (8,142,482)	\$ (8,142,482)	\$ (8,339,585)	\$ (197,103)	2.4 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	133.00	131.38	143.00	141.35	10.00	9.97
CCPD	1.00	1.00	1.00	1.00	—	—
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
Total	135.00	133.38	145.00	143.35	10.00	9.97

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$914,780 in Salary and Benefits due to the move of the Property Management Security contract to Municipal Court, adding the 13 authorized positions (APs) permanently to the department. This team will provide security at New City Hall.
- Decreases by (\$203,417) in Salary and Benefits for three authorized positions (APs) in department due to budget vacancy cuts.
- Increases by \$581,032 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions
- Increases by \$459,994 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$56,659 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Decreases by (\$23,275) for one-time costs due to previously approved budget that was only needed for one fiscal year.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Records and Case Management				
Maintain court records and requests for records.				
% of citations that are entered within 3 business days of filing with the court	100%	100%	95%	100%
Adjudication				
Preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.				
% of warrants reviewed within 15 days of docket date	56%	50%	90%	90%
Teen Court				
Coordinate activities for the purpose of providing an alternative disposition for juveniles who have entered a plea of guilty or no contest to a Class C misdemeanor, and are otherwise eligible for diversion.				
% of cases referred to Teen Court within 10 days	94%	95%	90%	90%
Financial Management				
Accurately process payments of fines for Class C Criminal and Civil Parking violations while maintaining excellent customer service.				
% of mail payments processed within 2 business days	100%	100%	100%	98%
Warrants				
Serve warrants and apprehend defendants who have active warrants, serve summons, and participate in prisoner transfer				
Total number of warrants served annually	14,418	13,000	7,200	7,200
Building Security				
Maintain security in Court buildings as well as the City Hall.				
Number of prohibited items prevented from entering City Hall	949	900	700	700
Lake Worth Patrol				
Patrol 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center & Refuge, and 14 surrounding city parks				
Number of hours of water patrol conducted annually	1,265	1,250	1,500	1,500
Number of water safety checks conducted annually	1,551	1,200	1,500	1,500

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$ 672,880	\$ 631,085	\$ 631,085	\$ 435,515	\$ (195,570)	-31.0 %
Use of Money & Property	25,538	25,550	25,550	—	(25,550)	-100.0 %
Other	3,244	5,500	5,500	2,500	(3,000)	-54.5 %
Use of Fund Balance	—	—	76,796	—	—	0.0 %
Total Revenues	701,662	662,135	738,931	438,015	(224,120)	-33.8 %
Expenses						
Salaries & Benefits	4,937,412	6,047,706	6,124,501	2,929,749	(3,117,957)	-51.6 %
Gen Operating & Maintenance	12,339,377	6,887,577	7,984,424	8,373,432	1,485,855	21.6 %
Transfer Out & Other	3,932,650	10,131,000	10,131,000	6,205,000	(3,926,000)	-38.8 %
Total Expenses	21,209,439	23,066,283	24,239,925	17,508,181	(5,558,102)	-24.1 %
Grand Total	\$(20,507,777)	\$(22,404,148)	\$(23,500,994)	\$(17,070,166)	\$ 5,333,982	(23.8)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	128.00	72.83	46.00	24.65	(82.00)	(48.18)
Grant Funds	104.00	96.45	61.00	81.60	(43.00)	(14.85)
Crime Control and Prevention District	8.00	8.00	—	—	(8.00)	(8.00)
Capital Funds	—	—	—	0.40	—	0.40
Total	240.00	177.28	107.00	106.65	(133.00)	(70.63)

DEPARTMENT PURPOSE AND GOALS

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

The mission of the Neighborhood Services Department is to build strong neighborhoods by empowering residents with housing, community development, and social services. Services are delivered through the following divisions: Housing and Community Development, Administrative Financial Services; Compliance; Neighborhood Development and Revitalization; Planning and Reporting; Rehabilitation and Home Improvements; and Community Services.

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

The Administrative Financial Services Division oversees the department's budget, finance, grant management, accounts payable, procurement, technology, fleet management and human resources functions. It also administers affordable housing loans, the City's homebuyer assistance programs (HAP) and provides accounting support for the Fort Worth Housing Finance Corporation.

The Compliance Division enforces regulatory compliance through training and monitoring activities for state and federal funded grants.

The Neighborhood Development and Revitalization Division addresses systemic neighborhood issues and fosters resident self-sufficiency through the coordination of the Neighborhood Improvement Program (NIP). Additionally, it manages the Community Development Block Grant – Disaster Recovery program. Also, this division administers the Housing and Urban Development (HUD) grant-funded public service agency contracts with non-profit agencies.

The Planning and Reporting Division ensures that the city continues to receive approximately \$20M in federal grants annually, through preparing the Consolidated Plan (ConPlan) and annual Action Plans, preparing HUD-required performance reports, and maintaining the department's key performance indicators (KPI).

The Rehabilitation and Home Improvements Division delivers home repair services to low-income homeowners through the Priority Repair, Weatherization, Healthy Homes, and Lead Safe programs.

The Community Services Division oversees the Community Action Partner (CAP) that serves as the Community Action Agency for Tarrant County and provides comprehensive services to economically disadvantaged individuals, families, and the elderly. Services include utility assistance, rent, mortgage and social services. Federal, state and local funded programs assist residents to move toward economic self-sufficiency and to strengthen the community.

Starting in FY2025, the seven Neighborhood Community Centers (Andrew Doc Sessions, Como, Martin Luther King, Northside, North Tri-Ethnic, Southside, and Worth Heights) that were included in Neighborhood Services Department since October 2015 will return to Park and Recreation Department (PARC).

The Directions Home Division that coordinates housing services and resources for homeless and at-risk homelessness families and individuals living in Fort Worth and Tarrant County transferred from the City Manager's Office in January 2022. This division began reporting to the City Manager's Office again in June 2024 but continues to be budgeted within the Neighborhood Services budget which includes two (2) authorized positions.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$4,205,000) in PayGo Interfund Transfer Out due to the reduction of the 2nd NIP program in order to offset the difference between the Recommended 7.5 cents and Adopted 7.25 cents PayGo flat rate.
- Decreases by (\$3,170,169) and transfer of 73 authorized positions and inactivation of 7 authorized positions in salary, benefits and general operating expenditures due to the transfer of seven community centers to the Park and Recreation Department.
- Decreases by (\$116,315) in General Operating & Maintenance for electricity and other utility costs.
- Decreases by (\$406) and one authorized position (AP) for an Administrative Technician position eliminated due to long-term vacancy reductions.
- Increases by \$2,178,304 for the High Impact Pilot program.
- Increases by \$367,988 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$24,402 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.

Grant-funded APs/FTEs decreased by 24 authorized positions because the Summer Food Program was eliminated in FY18 and United Way took over administration of Volunteer Income Tax Assistance program in FY24 instead of providing the City the funding to run the program. While this budget covers operating costs for the City, it does not include Grant costs, however the change was significant enough to require a comment.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Community Action Partners				
Service provision addressing employment, education, better use of available household income, housing, nutrition and emergency services. The overall goal is to lessen the impact of poverty and promote self-sufficiency.				
40% of clients in case management will demonstrate 15% increased income after 90 days of caseworkers tracking clients' income	48%	74%	40%	40%
Meet or exceed the targeted number of 75 clients that will transition out of poverty per TDHCA guidelines	136	65	75	76
Each caseworker will process an average of 20 cases per week	N/A	N/A	20	20
63% of customers will secure permanent employment at a living wage within 3 months of receiving services	66%	52%	63%	63%
Housing Rehab Programs				
Service provision includes home repairs, energy conservation and home weatherization, and home ownership assistance thereby strengthening and stabilizing neighborhoods.				
Weatherization will have at least 85% of housing units per quarter meet the Blower Door target	100%	94%	85%	85%
Priority Repair Program will serve at least 400 homeowners throughout the fiscal year	179	338	400	400
Neighborhood Development & Stability				
Service provision includes engaging partners, investing federal entitlement funds, leveraging resources, and/or promoting the NEZ and Emergency Rental Assistance programs as a tool to develop, revitalize, and stabilize neighborhoods and households.				
100% of CDBG fund balance meeting HUD timelines test rules (1.5x annual allocation) on April 30 of each year	89%	100%	100%	100%
100% of NIS expenditures will be met within 3 years of award date	0	0	100%	100%
Commit to assisting the development of 1,000 affordable housing units (80% AMI or lower) each year	N/A	N/A	1,000	1,000
Complete 500 affordable housing units (80% AMI or lower) each year	N/A	N/A	500	500
Disaster Recovery Program applications will be reviewed for program eligibility within 30 days of receipt	N/A	N/A	30	30

**Neighborhood Development & Stability
(cont'd)**

Service provision includes engaging partners, investing federal entitlement funds, leveraging resources, and/or promoting the NEZ and Emergency Rental Assistance programs as a tool to develop, revitalize, and stabilize neighborhoods and households.

Disaster Recovery Program will serve at least 50 homeowners throughout the fiscal year	N/A	N/A	50	50
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100% of completed Public Service Agencies (PSAs) draw requests will be processed with 15 days by the Neighborhood Improvement & Revitalization Division	74%	86%	100%	100%
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Community Engagement

Raising brand awareness of programs and services, engaging with our community by driving residents to the department. The overall goal is to reach as many potential clients and residents while showing the work of our team.

Increase social media engagement rate by 5%	N/A	N/A	5%	5%
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Compliance

The Compliance Division oversees monitoring, reporting, and enforcement of grant requirements, ensuring proper use of funds and alignment with program goals. The division also develops policies, conducts audits, and provides guidance to maintain accountability and prevent non-compliance.

90% of PSA and affordable housing providers are reviewed annually	81%	96%	90%	95%
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100% of organizations that receive grant training will have no findings when audited by internal staff	98%	87%	100%	100%
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Accounts Payable

Service provision includes ensuring payments are processed in a timely manner for services rendered.

100% of completed invoices will be paid within 30 days by the Financial Management Division	93%	92%	100%	100%
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Prepare and submit Annual Action Plan to HUD by August 15 of each year	N/A	N/A	100%	100%
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Process and complete Environmental Review Requests an average of 15 days	N/A	N/A	15	15
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Submit Quarterly Performance Report (QPR) for CDBG-DR program by the due date	N/A	N/A	100%	100%
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Attend or participate in community outreach activity/meeting at least twice per quarter	N/A	N/A	2	2
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DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	—	—	—	0.0 %
Expenses						
Salaries & Benefits	(2,033)	11,250,977	5,166,558	12,572,478	1,321,501	11.7 %
Gen Operating & Maintenance	—	5,085,000	2,939,440	16,005,346	10,920,346	214.8 %
Transfer Out & Other	8,012,212	12,811,118	12,811,118	13,474,770	663,652	5.2 %
Expenses	8,014,245	29,147,095	20,917,116	42,052,594	12,905,499	44.3 %
Grand Total	\$ (8,014,245)	\$ (29,147,095)	\$ (20,917,116)	\$ (42,052,594)	\$ (12,905,499)	44.3 %

DEPARTMENT PURPOSE AND GOALS

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

The department is now used mainly for budgeting, with no funds expended from a Non-Departmental account. For FY2025, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, and non-recurring other contractual costs. Also earmarked from Non-Departmental is an annual subsidy to support stability of the Municipal Golf Fund and Pay-As-You-Go capital intended for community partnerships.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The FY2025 Adopted Budget for Non-Departmental increases by \$12.9 million. The largest drivers of the increase is due to anticipated meet and confer costs with Police and costs associated with onboarding MedStar into the City of Fort Worth operations. The Non-Departmental budget provides an annual reserve for major expenditures on overtime and separation leave and other expenses departments are not expected to absorb, such as tuition reimbursement. The Non-Departmental budget also typically includes significant one-time expenditures, especially for contracts which do not fall within any other department’s scope. The FY2025 budget includes special provisions for a transition from a major contractor, one-time capital costs, and replacing city infrastructure.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Charge for Service	\$ 2,819,071	\$ 2,939,355	\$ 2,939,355	\$ 3,234,323	\$ 294,968	10.0 %
Use of Money & Property	177,122	182,830	182,830	245,677	62,847	34.4 %
Other	49,176	45,972	45,972	50,500	4,528	9.8 %
Transfer In	42,104	291,724	291,724	229,700	(62,024)	-21.3 %
Use of Fund Balance	—	—	360,000	—	—	0.0 %
Total Revenues	3,087,473	3,459,881	3,819,881	3,760,200	300,319	8.7 %
Expenses						
Salaries & Benefits	23,785,701	26,803,024	27,093,664	31,232,730	4,429,706	16.5 %
Gen Operating & Maintenance	32,656,095	39,303,869	39,363,869	41,029,381	1,725,512	4.4 %
Transfer Out & Other	6,580,064	4,742,591	5,042,591	4,266,591	(476,000)	-10.0 %
Expenses	63,021,860	70,849,484	71,500,124	76,528,702	5,679,218	8.0 %
Grand Total	\$(59,934,387)	\$(67,389,603)	\$(67,680,243)	\$(72,768,502)	\$(5,378,899)	8.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	598.00	374.85	666.00	421.36	68.00	46.51
Community Tree Planting	—	4.40	—	4.40	—	—
Crime Control and Prevention District	15.00	14.50	23.00	22.50	8.00	8.00
Capital Funds	—	10.50	—	11.50	—	1.00
Municipal Golf	81.00	56.03	94.00	64.04	13.00	3.00
Grant Funds	44.00	15.18	62.00	20.10	18.00	4.92
Total	738.00	475.46	845.00	543.90	107.00	63.43

DEPARTMENT PURPOSE AND GOALS

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

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

The Park Operations Division manages the General Fund operations for the Water Gardens, park reservations, and the management of various operations-related contracts (excluding construction). These contracts include instructors for the Park & Recreation and Neighborhood Services Departments, leases, licenses, professional services, adopt-a-park programs, and grounds maintenance. At present the scope for the ground maintenance contracts includes mowing, litter removal, select herbicide application, planting bed maintenance and irrigation repair in city parks, medians, rights-of-way, commercial corridors, tax-foreclosed properties, as well as some other departments' city-owned properties. This division also manages the Botanical Research Institute of Texas (BRIT) contract and the Crime Control and Prevention District (CCPD)- funded Graffiti Abatement Program.

The Recreation Division manages twenty-one (21) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and management contracts related to various facilities programmed by outside entities.

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

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

The Adopted Budget:

- * Increases by \$3,220,186 for three authorized positions (APs) including Community center Aide and 73 (APs) transfers to take assume the management and operation of Community Centers from the Neighborhood Services Department.
- * Net Zero Impact initiative for one authorized position (AP) due to vacancy reductions and the elimination of seven authorized positions (APs).
- * Net Zero Impact initiative for two authorized positions (APs) due to vacancy reductions and Lateral transition, effectively eliminating other two authorized positions (APs).
- * Decreases by (\$124,184) includes the transfer of two (APs) to the FWLab to support Good Nutured Initiative.
- * Increases by \$1,774,456 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- * Increases by \$875,221 in General Operating & Maintenance for Botanic Garden (BRIT) and Fort Worth Zoo (FWZA) capital plan improvement annual adjustments.
- * Increases by \$683,425 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- * Increases by \$541,230 in General Operating & Maintenance to take over the responsibility of Community Centers from Neighborhood Services.
- * Increases by \$170,000 in General Operating & Maintenance for a contract with LVTRise to support operating and programming expenses.
- * Increases by \$166,774 in General Operating & Maintenance for previous commitment costs on purchase property, professional and technical services, and supplies.
- * Increases by \$148,718 in General Operating & Maintenance for electricity and other utility costs.
- * Decreases by (\$72,640) one-time cost for the RFID readers to replace the Fleet & Fuel Management System.

- * Decreases by (\$147,355) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- * Decreases by (\$192,697) due to the reduction of La Gran Plaza Lease Costs.
- * Decreases by (\$328,481) due to expenses for consultant and professional services. These involve hiring external experts for specialized tasks.
- * Decreases by (\$356,840) for one-time costs due to previously approved budget that was only needed for one fiscal year.
- * Decreases by (\$476,000) in Capital Interfund Transfer Out for Capital Improvement Projects, which includes a reduction of (\$656,000) for one time capital costs from the prior year, and an increase of \$135,000 for capital maintenance.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Resource Management & Maintenance				
Restore and maintain the viability of the park, recreation and open space system by investing in new facilities and re-investing in existing facilities.				
% of priority 1 & 2 park infrastructure work orders completed within 72 hours	75%	95%	100%	100%
% of priority 3 park infrastructure work orders completed within 10 working days	63%	75%	80%	80%
% of priority 4 park infrastructure work orders completed within 4 months	79%	95%	80%	75%
Planning & Development				
Plan and provide new parkland and diverse facilities that meet park recreation and open space needs in the community.				
Meet city-wide park land dedication standard of providing at least 3.25 acres of Neighborhood Based parkland per 1,000 people	1,754	1,794	1,816	1,755
Meet city-wide park land dedication standard of providing at least 3.75 acres of Community Based parkland per 1,000 people	6,053	6,091	6,121	5,640
Conservation & Preservation				
Preserve and enhance the city’s natural, historical and cultural developed resources.				
% of priority 1 & 2 emergency forestry work orders completed within 2 days	87%	86%	75%	100%
% of traffic divider contract mowing sites completed on schedule	92%	74%	90%	100%
% of ROW contract mowing sites completed on schedule	79%	67%	90%	100%
Grounds maintenance performed on schedule - % of contract work orders closed	90%	80%	90%	100%
Recreational Opportunities				
To develop and provide programmatic opportunities to meet the needs and desires of the community that encourages healthy lifestyles.				
# level 1 soccer field hour rentals	22,753	30,899	32,444	5% increase
# community center memberships	8,459	8,750	9,012	3% increase
Park & Recreation Facilities				
To develop and provide facilities that meet the needs and desires of the community that promotes health and wellness.				
# park reservations	1,071	1,097	1,100	1,200
Human Services				
To enhance the variety of program opportunities to meet the needs of a diverse population.				
# participants in after school programs	532	632	676	7% increase

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
License & Permits	\$ 18,350	\$ 17,500	\$ 17,500	\$ 17,500	\$ —	0.0 %
Intergovernmental	204,872	—	—	75,000	75,000	0.0 %
Charge for Service	1,058,006	1,050,000	1,050,000	1,130,000	80,000	7.6 %
Use of Money & Property	—	—	—	—	—	0.0 %
Other	1,931,806	1,520,367	1,520,367	1,657,500	137,133	9.0 %
Use of Fund Balance	—	—	145,290	—	—	0.0 %
Total Revenues	3,213,034	2,587,867	2,733,157	2,880,000	534,266	20.6 %
Expenses						
Salaries & Benefits	262,563,177	283,142,710	282,632,664	287,253,089	4,110,379	1.5 %
Gen Operating & Maintenance	36,582,514	37,881,556	38,500,424	39,954,922	2,073,366	5.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	307,206	316,423	316,423	—	(316,423)	-100.0 %
Transfer Out & Other	34,145	—	36,468	—	—	0.0 %
Total Expenses	299,487,042	321,340,689	321,485,979	327,208,011	5,867,322	1.8 %
Grand Total	\$(296,274,008)	\$(318,752,822)	\$(318,752,822)	\$(324,328,011)	\$ (5,333,056)	1.7 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	2,035.00	2,025.10	2,041.00	2,026.63	6.00	1.53
Crime Control and Prevention District	420.00	407.48	422.00	409.98	2.00	2.50
Grants/Other	3.00	3.00	2.00	8.30	(1.00)	5.30
Total	2,458.00	2,435.58	2,465.00	2,444.91	7.00	9.33

DEPARTMENT PURPOSE AND GOALS

The Fort Worth Police Department (FWPD), under the direction of the Chief of Police, exists to safeguard the lives and property of those we serve, to reduce the incidence and fear of crime, and to enhance public safety through partnering and building trust with the community. Components of this are found in our vision to make Fort Worth the nation’s safest major city and in our mission to provide quality service to create a safe environment for all, both in partnership with the community.

The Department’s five-year strategic plan (FY2023-FY2027) outlines the six priorities, noted below, include 21 objectives and 105 actions to implement and proactively focus work towards these goals.

1. Organization: Provide the optimum level of well-trained and prepared employees to achieve objectives and meet the needs of a growing community.
2. Culture: Create a culture in the department where all people are safe, healthy, and resilient.
3. Communication: Be a model for excellence in internal and external communication.

4. Crime Reduction: Continue to develop meaningful strategies that result in crime reduction.
5. Community Policing: Continue to implement best practices of community policing that enhance the safety of both officers and the public.
6. Infrastructure: Ensure Police Department infrastructure is operationally adequate to serve the community.

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

- a. Patrol Bureau: The majority of employees are in the Patrol Bureau, which consists of six divisions representing various geographic areas of the city. This includes directed response teams, the traffic division, and patrol support services. This Bureau also includes specialized teams such as tactical medics, crisis intervention, homeless outreach, civilian response teams, and air support.
- b. Support Bureau: The main role of the Support Bureau is further policy support in the form of detective and investigative presence, intelligence, community programs, records and property room, the crime lab, and specialized functions including but not limited to SWAT, Narcotics, and Gang Units.
- c. The Finance/Personnel Bureau provides the administrative and fiscal foundation necessary to manage departmental finances, maintain the workforce, operate the communications center, and provide for departmental recruiting and training needs.

More information may be found at <https://police.fortworthtexas.gov/default>.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$152,646 and one Authorized Position (AP) for a Police Sergeant for the SWAT Unit. The position will serve in a supervisory capacity for the unit.
- Increases by \$135,356 and one AP for a Criminal Analyst within the FUSION center as a result of a funding shortfall for a current Intel Analyst in the final months of UASI Grant with no future funding anticipated.
- Increases by \$75,343 and seven AP consisting of six Police Officers and one Sergeant to cover a funding gap from the federal COPS hiring grant. The federal grant does not cover the full cost of the positions; therefore, funding is provided in the general fund for the positions. All positions that are partially funded in the General Fund are authorized in the General Fund. The positions will be part of the community outreach unit.
- Decreases by (\$406,044) and two AP as a result of transferring a Lieutenant and a Captain from the General Fund to the CCPD Fund.
- Decreases by (\$76,718) and as a result of transferring a Corporal/Detective from the General Fund to the CCPD Fund and an Officer from Grants to the General Fund
- Decreases by (\$37,683) and one AP in salary and benefits for the deletion of a long-term vacant Property Control Attendant from the Police Department.
- Increases by \$7,137,841 in salary and benefits due to the evergreen rate for the Meet and Confer contract. Negotiations for the new contract are continuing to develop at the time of the budget adoption. Once a new Meet and Confer contract is established, a Mayor and Council (M&C) action will occur to true-up any costs with the new contract.
- Increases by \$1,944,031 in General Operating & Maintenance for previously approved costs associated with risk management, insurance premiums, and IT solutions allocation costs.

- Decreases by (\$316,423) from debt service to General Operations and Maintenance to accurately reflect where lease costs should be housed.
- Decreases by (\$466,599) for one-time costs due to previously approved budget that was only needed for one fiscal year related to fleet RFID readers, and allocations adjustments.
- Decreases by (\$11,906,315) in salary and benefits due to budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Crime Suppression				
Reduce and prevent crime through proactive and preventative measures.				
Crime rate for Crimes Against Persons (per 100,000 population) below 3-year average	1,541.93	345.99 (1st qtr 24)	1,387.74	< 1,387.74
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	3,474.63	840.95 (1st qtr 24)	3,126.60	< 3,126.60
Call Response				
Provide quality and timely response to calls for service and to ensure a crime preventative patrol presence is maintained to increase public safety.				
Citywide average Priority 1 Response Time (Time call received to on scene)	10:12	9:53	8:54	< 8:54
Citywide average Priority 2 Response Time (Time call received to on scene)	31:46	32:55	17:18	< 17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	170:00	192:24	52:00	< 52:00
Community Policing				
Establish partnerships with residents and business owners by fostering community involvement in crime reduction and neighborhood improvement and to provide quality investigative follow up to localized crime problems.				
Increase number of active volunteers in Police programs. (CODE Blue, CERT, MAC, CAPA)	872	984	800	800 or more
Training				
Recruit and train the most qualified, diverse applicants to become Fort Worth police officers.				
Match hiring demands associated with expansion and/or attrition by graduating qualified recruits	74	76	60	60
Increase number of diverse recruits graduated. (race and gender)	57%	70%	N/A	N/A
Support				
The Support Bureau oversees tactical and investigative services including Narcotics, Gang, SWAT, Intelligence, Violent Personal Crime, Special Victims Section, Victim's Assistance, and Forensics & Economic Crimes				
Clearance percentage for Homicide.	62%	100%	72%	72%
Clearance percentage for Robbery	30%	28%	35%	35%
Number of FWPAL participants	208	150	400	400

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Charge for Service	\$ 280,753	\$ 197,248	\$ 197,248	\$ 125,502	\$ (71,746)	-36.4 %
Use of Money & Property	2,860,916	1,085,428	1,085,428	426,912	(658,516)	-60.7 %
Other	1,817,005	57,781	57,781	27,122	(30,659)	-53.1 %
Transfer In	1,270,896	1,317,427	1,417,427	1,725,464	408,037	31.0 %
Total Revenues	6,229,570	2,657,884	2,757,884	2,305,000	(352,884)	-13.3 %
Expenses						
Salaries & Benefits	8,494,018	9,677,756	9,277,756	9,666,198	(11,558)	-0.1 %
Gen Operating & Maintenance	8,943,825	13,666,801	14,514,314	15,030,510	1,363,709	10.0 %
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,950,000	(8,000)	-0.4 %
Transfer Out & Other	9,558,652	8,501,000	8,501,000	9,701,000	1,200,000	14.1 %
Total Expenses	28,954,495	33,803,557	34,251,070	36,347,708	2,544,151	7.5 %
Grand Total	\$(22,724,925)	\$(31,145,673)	\$(31,493,186)	\$(34,042,708)	\$ (2,897,035)	9.3 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	108.00	93.97	105.00	90.97	(3.00)	(3.00)
Capital Funds	7.00	19.22	7.00	19.23	—	0.01
Fleet & Equipment Services	108.00	109.80	104.00	105.80	(4.00)	(4.00)
Total	223.00	222.99	216.00	216.00	(7.00)	(6.99)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as all the Facilities Maintenance and the Fleet Services division contractual services. The Fleet Acquisition section maintains responsibility for the in-processing and disposal of vehicles and equipment citywide
- The Utility Administration Section manages the administrative responsibilities for the City's electric and natural gas municipal facility accounts and manages various City energy management initiatives. Utility Administration negotiates and oversees the City's franchise and license agreements, and administers fiscal and administrative responsibilities concerning telecommunications revenue
- Fuel Services oversees 55 fuel-related sites anchored by six larger multi-fuel sites; full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund

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

- The Real Property Section is responsible for acquiring land and property interest for the City of Fort Worth as it relates to capital improvement projects through offers, negotiations and administrative processes
- The Tax Foreclosed Property Section is responsible for managing the sales of tax foreclosed and City surplus properties
- The Lease Administration Section is responsible for identifying properties, negotiating lease terms and rates for the City of Fort Worth use of the private property and coordinating space planning with the Facilities Division for leasing of City-owned property
- The Mineral Management Section manages all City of Fort Worth mineral interests and activities including oil and gas lease negotiation, execution, and royalty compliance
- The Lake Worth Lease Management Section coordinates the land management activities related to the leasing of properties owned by the City of Fort Worth around the lake, the Lake Worth boat ramp permit program, the acquisition of properties for the Nature Center, and the platting of City property.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increase by \$2,000,000 in Capital Interfund Transfer Out for vehicle and equipment replacement.
- Increases by \$1,408,180 in contractual commitments due to parking costs being moved from Municipal Parking to the General Fund.
- Increases by \$700,000 in contractual commitments due to maintenance costs for New City Hall garage.
- Increases by \$550,937 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$267,861 in contractual commitments due to maintenance and facility repair costs for Diamond Hill Community Center.
- Increase by \$200,000 in Capital Interfund Transfer Out for Pay-As-You-Go capital.
- Increases by \$104,763 in salary and benefits for previously approved increases associated with risk management and administrative costs.
- Decreases by (\$34,750) in General Operating & Maintenance due to one-time cost correction.
- Decreases by (\$75,868) in General Operating & Maintenance for previously approved reductions associated with risk management, administrative cost and IT solutions allocation costs.

General Fund

Property Management

- Decrease by (\$236,463) in Salary and Benefits for three authorized positions (APs) due to budget vacancy reductions.
- Decreases by (\$432,367) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$914,780) in General Operating & Maintenance due to the move of the contract of 13 Security Guard costs to Municipal Court.
- Decreases by (\$1,000,000) in Transfer Out for a reduction in Pay-As-You-Go capital.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Facility Planning, Design, & Construction				
Provide services to support vertical facility construction and renovation. Services include: Pre-design Services to help clients define needs and develop conceptual project scope and cost estimates, In house design for small projects, Design management, Construction Management, Space Planning, Programming, Facility Assessment.				
Construction contracts awarded within 4 months of design for all vertical projects in the 2014 and 2018 bond package.	100%	100%	100%	100%
Facility Maintenance				
Provide services to support vertical facility construction and renovation. Services include: Pre-design Services to help clients define needs and develop conceptual project scope and cost estimates, In house design for small projects, Design management, Construction Management, Space Planning, Programming, Facility Assessment.				
% of emergency work orders with a response time of one day or less	99%	100%	100%	100%
Preventive maintenance work orders completed (%)	71%	71%	90%	90%
Routine work orders completed within twenty one days (%)	65%	63%	90%	90%
Urgent work orders with a response time of two days or less (%)	100%	100%	100%	100%
Acquisitions (Right-of-Way & Easements)				
To negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to Federal and State regulations, including the use of eminent domain; provide relocation services in accordance with Federal and State laws; manage the acquisition of infrastructure easements by developers as required by the City subdivision ordinances; facilitate the acquisition of railroad crossing permits and the abandonment of utility easements.				
Parcels for which title commitment, environmental reports, engagement of appraiser(s) are requested within seven (7) business days of project/parcel assignment (%)	78%	95%	95%	95%
Parcels for which initial offer letters are sent within seven days of final acceptance of appraisals. (%)	77%	77%	95%	95%
Parcels acquired within 180 days of project start date (%)	45%	22%	80%	80%
Sale of City Owned & Tax Foreclosed Properties				
The CFW is Trustee for the local taxing jurisdictions in the property management and disposition of the tax-foreclosed property inventory. Disposition of the inventory is conducted via sealed bid and direct sales processes as allowed by state law. PMD is responsible for the disposition and property management of City Owned Surplus Real Property via sealed bid sale or direct sale as allowed by state law.				

General Fund

Property Management

Tax Foreclosed Real Property Inventory Sold Per FY.	6	7	60	60
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City-owned surplus properties submitted for consideration for disposition.	29	2	60	60
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Lease Management

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

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

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

Contracts are renewed prior to expiration date (%)	82%	86%	100%	100%
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Utility Management

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

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

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

Fuel inventory variance (%)	<1%	<1%	<1%	<1%
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DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Other Tax	\$ 18,500	\$ 28,000	\$ 28,000	\$ 30,000	\$ 2,000	7.1 %
License & Permits	89,021	63,400	63,400	79,400	16,000	25.2 %
Charge for Service	41,585	161,000	161,000	161,000	—	0.0 %
Other	290,690	21,000	21,000	21,000	—	0.0 %
Use of Fund Balance	—	—	3,000,000	—	—	0.0 %
Total Revenues	439,796	273,400	3,273,400	291,400	18,000	6.6 %
Expenses						
Salaries & Benefits	22,436,239	24,725,238	24,895,691	24,675,342	(49,896)	-0.2 %
Gen Operating & Maintenance	14,489,112	16,740,271	16,740,271	16,595,287	(144,984)	-0.9 %
Transfer Out & Other	52,573,574	56,300,135	59,300,135	66,023,204	9,723,069	17.3 %
Total Expenses	89,498,925	97,765,644	100,936,097	107,293,833	9,528,189	9.7 %
Grand Total	\$(89,059,129)	\$(97,492,244)	\$(97,662,697)	\$(107,002,433)	\$(9,510,189)	9.8 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	237.80	243.00	235.80	(2.00)	(2.00)
Capital Funds	—	8.25	—	8.25	—	—
Crime Control and Prevention District	2.00	2.00	2.00	2.00	—	—
Stormwater Utility	116.00	114.95	118.00	116.95	2.00	2.00
Municipal Parking	21.00	21.00	21.00	21.00	—	—
Capital Project Services	125.00	125.00	125.00	125.00	—	—
Total	509.00	509.00	509.00	509.00	—	—

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

The Street Operations Division provides in-house street pavement maintenance and is a first responder during emergency operations for snow/ice events or other natural disasters which require assistance with heavy equipment and personnel. The pavement maintenance types currently include asphalt overlays, asphalt pavement repairs, concrete panel restoration, pothole repairs and crack sealing.

The Transportation Management Division is responsible for traffic engineering services; the oversight of traffic safety programs; municipal parking; and the planning, maintenance, and operation of street lights, traffic signals, traffic signs, and roadway markings. The Division is also responsible for sidewalk and ADA projects. Safety programs include Vision Zero, Safe Routes to School, and ground transportation regulation. This scope of this division has also expanded scope to include the Right-of-Way (ROW) Management program. The ROW Management program is responsible for the following: coordination, permitting, and inspection of private utility work within the ROW; and for performing the City Engineer function including development and maintenance of infrastructure standards, specifications, policies and practices involved in the review and approval of engineering plans in the ROW.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$96,396) and two authorized positions (AP's) for a Maintenance Worker to reduce long-term vacancies
- Increases by \$11,468,569 in Capital Interfund Transfer Out for Capital Improvement Projects, and of that increase, \$10,421,792 is dedicated solely to street maintenance.
- Increases by \$1,202,910 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$76,721 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Increases by \$43,418 in Minor Equipment due to supply chain cost increases.
- Decreases by (\$67,520) associated with one-time cost for the Fleet RFID readers to replace the Fleet & Fuel Management System.
- Decreases by (\$96,000) in contractual commitments due to the transfer of underpass cleanings contract management to the Environmental Services Department.
- Decreases by (\$181,467) in General Operating & Maintenance for electricity costs.
- Decreases by (\$784,000) for the transfer of funds to capital for one-time improvements to the new city hall.
- Decreases by (\$961,500) for the transfer of funds to Vehicle and Equipment Replacement Fund associated with one-time cost.

- Decrease by (\$1,156,410) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Street Maintenance				
Manage and maintain street infrastructure.				
# lane miles of pavement chip coating applied	16.2	17.1	18	18
Repair potholes within 48 hours, 90 - 95% of the time	100%	99%	95%	95%
Remove and replace 8,400 sq. yds of concrete panels	N/A	N/A	5,067	8,400
Pavement Management				
Develop and direct street maintenance programs while also providing efficient customer service to internal and external customers.				
Maintain the street network at a pavement condition of a 70 PCI out of 100 PCI rating	N/A	N/A	74 PCI	70 PCI
Stormwater Operations				
Manage and maintain stormwater infrastructure				
# miles of open channel drainage system maintained/restored	8.12	7.24	7	7
# drainage inlets cleaned and inspected	6,507	6,500	6,350	6,350
# acres of vegetation in drainage easements mowed	1,342	1,318	1,480	1,480
Visually inspect 35 miles of storm drain pipe in FY24, with 50 miles annual target starting in FY25	N/A	24.23	35	35
Clean 10 miles of storm drain pipe in FY24, with 15 miles annual target starting in FY25	N/A	5.7	10	10
Inspect 1,200 culverts on an annual basis	N/A	N/A	1,200	1,200
Transportation Engineering				
To plan, program and coordinate multimodal transportation system development by providing professional engineering services and safety program management.				
Retime 1/3 (300) of the City's Signal Intersections annually to optimize traffic flow with changing in traffic patterns and volumes. Work will involve corridor	192	190	300	300
Conversion of residential street lights to LEDs within 75% Majority Minority Areas (MMAs).	790	253	700	275
Installation of 2,900,000 linear foot of pavement markings and improvement of aging markings.	2,003,996	2,917,612	2,900,000	2,900,000
Transportation Operations				
To actively operate, plan, and maintain the system of streetlights, signs and traffic signals in a manner that provides safety and achieves mobility across all modes of travel.				
Restore Flashing Traffic Signals within 24 hours of notification 85% of the time	—	82%	85%	90%
Critical Traffic sign replacement within 4 hours of damage notification 95% of the time	98%	98%	95%	95%

Transportation Planning

To strategically plan and maintain the multimodal transportation system through implementation of Vision Zero and sidewalk projects.

Install 10,000 linear foot of sidewalk within the 75% Majority Minority Areas (MMAs).	5,321	5,595	10,000	15,000
Provide resolution to citizen requests for Traffic Engineering improvements in less than 60 days.	95%	92%	95%	95%

Stormwater Program Development

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

Perform condition assessment (CCTV inspection/ evaluation) of critical storm drain pipes to understand condition and prioritize project needs	40	40	40	40
Perform initial site visits for non-emergencies within 72 hours (3 business days) 95% of the time	95%	94%	94%	94%

ROW Management

Provide strategic leadership, direction, coordination, and collaboration associated with private utilities in ROW, design/ construction of facilities within the ROW, Safety efforts in Transportation Management, and supporting the City Engineer function

"Utility" Permitting: ROW Mgmt to respond to 90% of workflow steps in permitting within 3 working days	99%	100%	95%	95%
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Debt Service Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,682,486	\$ 9,303,784	5.7 %
Charge for Service	—	—	—	—	—	0.0 %
Use of Money & Property	51,364,771	3,450,000	3,450,000	7,500,000	4,050,000	117.4 %
Transfer In	137,539,960	154,426,557	228,291,103	165,032,101	10,605,544	6.9 %
Total Revenues	326,963,480	320,255,259	394,119,805	344,214,587	23,959,328	7.5 %
Use of Fund Balance	—	—	37,940,298	154,817	154,817	0.0 %
Expenses						
Capital Accts	—	—	—	—	—	—
Debt Service Accts	277,275,089	304,059,020	428,885,576	328,764,114	24,705,094	8.1 %
Transfer Out	—	2,980,400	1,480,400	2,980,400	—	0.0 %
Total Expenses	277,275,089	307,039,420	430,365,976	331,744,514	24,705,094	8.0 %
Contribution to Fund Balance	—	13,215,839	1,694,127	12,624,890	(590,949)	-4.5 %
Revenues Over(Under) Expenses	\$ 49,688,391	\$ —	\$ —	\$ —	\$ —	0.0 %

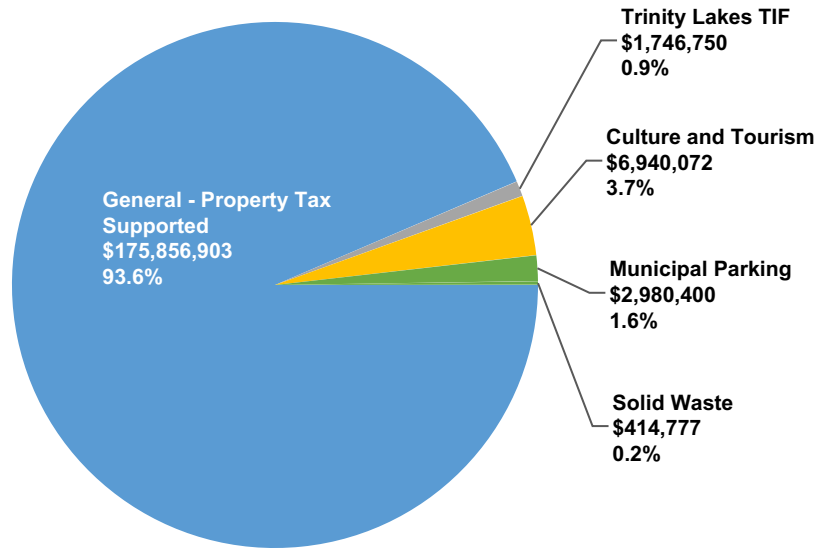
FUND PURPOSE AND GOALS

Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and a Water Debt Service Fund. The total FY2025 debt service requirements, for all funds' outstanding debt are \$328,259,314 (does not include capital leases, energy conservation loans, or handling charges).

TOTAL GENERAL OBLIGATION DEBT

Of the total debt amount projected for the upcoming fiscal year (FY2025), \$187,938,902 is for general obligation bonds, certificates of obligation, loans, and tax notes.

Total General Obligation Debt



Ad Valorem Tax Supported Debt

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

Current Property Tax	\$	170,632,486
Other Revenue	\$	10,451,567
	\$	<u>181,084,053</u>

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (21.93%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2025 the city’s combined adopted property tax rate is \$0.6725 per \$100 of assessed valuation with a 98.50% collection rate. This represents a flat rate from the prior year’s property tax rate. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$171 million which, along with other revenues, will allow the repayment of all current general debt obligations.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax-supported debt.

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

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ 138,058,749	\$ 162,378,702	\$ 162,378,702	\$ 171,682,486	\$ 9,303,784	5.7 %
Charge for Service	—	—	—	—	—	0.0 %
Use of Money & Property	15,396,996	3,450,000	3,450,000	7,500,000	4,050,000	117.4 %
Transfer In	5,082,543	1,748,950	26,558,950	1,746,750	(2,200)	-0.1 %
Use of Fund Balance	—	—	7,740,271	154,817	154,817	0.0 %
Total Revenues	158,538,288	167,577,652	200,127,923	181,084,053	13,506,401	8.1 %
Expenses						
Debt Service Accts	147,022,152	159,777,621	197,147,523	178,103,653	18,326,032	11.5 %
Transfer Out & Other	—	7,800,031	2,980,400	2,980,400	(4,819,631)	-61.8 %
Total Expenses	147,022,152	167,577,652	200,127,923	181,084,053	13,506,401	8.1 %
Grand Total	\$ 11,516,136	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for the repayment of long-term debt obligations issued to support the capital delivery of voter supported bond programs and other capital necessities such as equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source.

Tax-supported debt is shown in the following chart. Not included in the chart are handling charges, contribution to fund balance, and other administrative expenses.

Debt Service Funds

General Debt Service

FY2025	Principal	Interest	Total Debt Service
	\$ 139,895,000	\$ 37,708,653	\$ 177,603,653
2012 Combination Tax	4,105,000	337,100	4,442,100
2013 General Purpose Ref	565,000	10,241	575,241
2015 General Purpose Ref	365,000	4,252	369,252
2015A General Purpose Ref	10,005,000	1,691,863	11,696,863
2016 General Purpose Ref	8,105,000	2,813,075	10,918,075
2018 General Purpose	2,250,000	1,151,645	3,401,645
2018 Tax Notes	2,085,000	52,125	2,137,125
2019 General Purpose	4,535,000	2,510,175	7,045,175
2019 Tax Notes	1,355,000	104,875	1,459,875
2020 Tax Notes	3,740,000	496,250	4,236,250
2020 General Purpose Ref & Imp	8,035,000	2,705,875	10,740,875
2021 Combination Tax	1,275,000	471,750	1,746,750
2021 General Purpose Ref & Imp	6,490,000	3,207,600	9,697,600
2021 Gen Purpose Ref (Taxable)	955,000	297,897	1,252,897
2021C Tax Notes	2,090,000	399,250	2,489,250
2022 Tax Notes	10,130,000	819,674	10,949,674
2022 General Purpose Ref & Imp	9,625,000	4,096,531	13,721,531
2022 Gen Purpose Ref (Taxable)	1,915,000	471,300	2,386,300
2023 General Purpose	7,130,000	6,379,750	13,509,750
2023 Combination Tax	1,455,000	2,105,475	3,560,475
2023 Tax Notes	2,205,000	697,375	2,902,375
2024 General Purpose	49,515,000	6,130,950	55,645,950
2024 Tax Notes	1,965,000	753,625	2,718,625

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 2,454,642	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	3,891,027	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	6,345,669	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Expenses						
Debt Service Accts	3,891,026	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Total Expenses	3,891,026	6,954,652	6,954,652	6,940,072	(14,580)	-0.2 %
Grand Total	\$ 2,454,643	\$ —	\$ —	\$ —	—	0.00 %

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
	4,405,000	2,535,072	6,940,072
2015A General Purpose Ref	905,000	70,375	975,375
2020 General Purpose Ref & Imp	1,595,000	565,625	2,160,625
2021B Gen Purpose Ref (Taxable)	655,000	88,372	743,372
2023 Combination Tax	1,250,000	1,810,700	3,060,700

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 927,359	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	15,023,254	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	15,950,613	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Expenses						
Debt Service Accts	14,929,444	14,924,967	19,060,945	19,858,320	4,933,353	33.1 %
Transfer Out & Other	—	111,245	194,127	144,320	33,075	29.7 %
Total Expenses	14,929,444	15,036,212	19,255,072	20,002,640	4,966,428	33.0 %
Grand Total	\$ 1,021,169	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2025. Other budgeted amounts beyond debt service obligations are for handling charges and contribution to fund balance/net position.

FY2025	Principal	Interest	Total Debt Service
	\$ 7,025,000	\$ 12,831,720	\$ 19,856,720
2017A Special Tax Rev	2,520,000	3,809,819	6,329,819
2017B Special Tax Rev	3,550,000	5,043,957	8,593,957
2023A Special Tax Rev	450,000	1,421,513	1,871,513
2023B Special Tax Rev	505,000	2,556,431	3,061,431

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 62,317	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Total Revenues	3,037,717	2,980,400	2,980,400	2,980,400	—	0.0 %
Expenses						
Debt Service Accts	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Total Expenses	2,975,400	2,980,400	2,980,400	2,980,400	—	0.0 %
Grand Total	\$ 62,317	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. In the past, parking revenues were not sufficient to cover the debt; therefore, general debt service supported coverage of the obligation. This was executed by a transfer in of funds from the General Debt Service Fund. Again, in FY2025, the General Debt Service Fund will support the repayment of the parking obligation from a transfer in of funds.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
	\$ 2,050,000	\$ 930,400	\$ 2,980,400
2016 General Purpose Ref	2,050,000	930,400	2,980,400

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 301,493	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	454,348	434,447	434,447	414,777	(19,670)	-4.5 %
Total Revenues	755,841	434,447	434,447	414,777	(19,670)	-4.5 %
Expenses						
Debt Service Accts	454,349	434,447	434,447	414,777	(19,670)	-4.5 %
Total Expenses	\$ 454,349	\$ 434,447	\$ 434,447	\$ 414,777	(19,670)	-4.5 %
Grand Total	\$ 301,492	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Solid Waste Debt Service Fund is used to pay debt service on long-term bonds issued for street repairs, as well as repairs and upgrades to the city's Eastside Landfill.

The following chart provides the principal and interest by series for each bond issuance that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
	\$ 410,000	\$ 4,777	\$ 414,777
2015 General Purpose Ref	410,000	4,777	414,777

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 4,484,990	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	9,640,777	12,406,016	7,921,026	12,281,142	(124,874)	-1.0 %
Use of Fund Balance	—	—	4,203,363	—	—	0.0 %
Total Revenues	14,125,767	12,406,016	12,124,389	12,281,142	(124,874)	-1.0 %
Expenses						
Debt Service Accts	9,502,169	12,124,389	12,124,389	12,121,700	(2,689)	0.0 %
Transfer Out & Other	—	281,627	—	159,442	(122,185)	-43.4 %
Total Expenses	\$ 9,502,169	\$ 12,406,016	\$ 12,124,389	\$ 12,281,142	\$ (124,874)	-1.0 %
Grand Total	\$ 4,623,598	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Stormwater Debt Service Fund is used to fund the repayment of Drainage Utility Revenue Bonds that were issued to support projects which update, upgrade, or improve the city’s current storm water system. It also includes long-range development planning of the system.

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2025. Handling charges are included separately from principal and interest depicted in the chart, as is a contribution to fund balance.

FY2025	Principal	Interest	Total Debt Service
	\$ 6,540,000	\$ 5,578,500	\$ 12,118,500
2016 Drainage Rev	1,085,000	\$ 350,100	1,435,100
2019 Drainage Rev Ref	1,660,000	843,131	2,503,131
2020 Drainage Rev Ref	3,080,000	2,533,288	5,613,288
2023 Drainage Rev Ref	715,000	1,851,981	2,566,981

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 27,682,910	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	100,472,611	114,865,880	164,186,556	120,666,320	5,800,440	5.0 %
Use of Fund Balance	—	—	25,996,664	—	—	0.0 %
Total Revenues	128,155,521	114,865,880	190,183,220	120,666,320	5,800,440	5.0 %
Expenses						
Debt Service Accts	98,500,549	106,862,544	190,183,220	108,345,192	1,482,648	1.4 %
Transfer Out & Other	—	8,003,336	—	12,321,128	4,317,792	53.9 %
Total Expenses	\$ 98,500,549	\$ 114,865,880	\$ 190,183,220	\$ 120,666,320	\$ 5,800,440	5.0 %
Grand Total	\$ 29,654,972	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

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

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

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2025. An additional minimal amount is included in debt service accounts that do not show below. This is due to bond covenant requirements in addition to budgetary needs.

Debt Service Funds

Water Prior Lien Debt Service

FY2025	Principal	Interest	Total Debt Service
	\$ 61,755,000	\$ 46,590,192	\$ 108,345,192
2009 W&SS Revenue Bonds	815,000	—	815,000
2015 W&SS Rev	1,900,000	379,890	2,279,890
2015A W&S Ref and Imp	12,640,000	2,532,044	15,172,044
2015B W&SS Rev	890,000	98,180	988,180
2016 W&SS Ref and Imp	5,145,000	1,610,275	6,755,275
2017 W&SS Rev	480,000	181,042	661,042
2017A W&SS Rev Ref Imp	2,130,000	3,264,775	5,394,775
2017B W&SS Rev	4,180,000	544,278	4,724,278
2018 W&SS Rev	1,035,000	1,700,619	2,735,619
2019 W&SS Rev	1,935,000	3,186,869	5,121,869
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	11,920,000	4,103,025	16,023,025
2021 W&SS Rev Ref Imp	4,135,000	3,659,331	7,794,331
2022 W&SS Rev	2,560,000	5,981,700	8,541,700
2023 W&SS Rev	2,810,000	7,670,356	10,480,356
2023A W&SS Ref	4,810,000	3,871,950	8,681,950
2024 W&SS Rev	1,255,000	7,694,296	8,949,296

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Use of Money & Property	\$ 54,064	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Total Revenues	54,064	—	—	—	—	0.0 %
Expenses						
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Total Expenses	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Grand Total	\$ 54,064	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

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

All debt obligations were relieved in FY2020 and no outstanding obligations remain for FY2025.

Special Revenue Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Change from Adopted	
					Amount	%
Revenues						
Charge for Service	403,447	443,794	443,794	454,140	10,346	2.3 %
Use of Money & Property	1,704,783	3,121,261	3,121,261	1,735,000	(1,386,261)	-44.4 %
Other	4,765,502	4,397,805	4,397,805	7,580,542	3,182,737	72.4 %
Use of Fund Balance	—	274,903	645,381	—	(274,903)	-100.0 %
Total Revenues	6,873,732	8,237,763	8,608,241	9,769,682	1,531,919	18.6 %
Expenses						
Gen Operating & Maintenance	7,997,896	7,477,763	8,608,241	8,149,735	671,972	9.0 %
Transfer Out & Other	750,000	760,000	—	1,619,947	859,947	113.2 %
Total Expenses	8,747,896	8,237,763	8,608,241	9,769,682	1,531,919	18.6 %
Grand Total	\$ (1,874,164)	\$ —	\$ —	\$ —	\$ —	— %

FUND PURPOSE AND GOALS

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

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

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

The objective and goal each year is to continue to identify, negotiate, and execute long term leases to increase lease revenues and utility reimbursements to the City to operate the Facility; and, with new leases, increase tenant contributions to the Capital Reserve fund for the Central Utility Plant (CUP) to fund capital improvements as needed to the CUP resulting in the reduction of operational expenses.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by 1,619,947 for the contribution to fund balance to meet all reserve requirements.
- Increases by \$1,323,847 in contractual commitments due to inflationary and growth factors.
- Decreases by (\$760,000) in Capital Interfund Transfer Out for Capital Improvement Projects.
- Decreases by (\$651,875) in General Operating & Maintenance for electricity and other utility costs.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	(11,399)	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	778,911	656,192	656,192	531,163	(125,029)	-19.1 %
Use of Fund Balance	—	—	—	1	1	0.0 %
Total Revenues	767,512	656,192	656,192	531,164	(125,028)	-19.1 %
Expenses						
Salaries & Benefits	324,720	319,293	319,293	348,544	29,251	9.2 %
Gen Operating & Maintenance	171,325	156,899	156,899	182,620	25,721	16.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	134,190	180,000	180,000	—	(180,000)	-100.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	630,235	656,192	656,192	531,164	(125,028)	-19.1 %
Grand Total	\$ 137,277	\$ —	\$ —	\$ —	\$ —	— %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	—	4.40	—	4.40	—	—
Total	—	4.40	—	4.40	—	—

FUND PURPOSE AND GOALS

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

Benefits of the Program include the beautification of the city, improved air quality, reduction of stormwater runoff, and a reduction in energy consumption. The Program also provides education and training for the Citizen Forester Program and trains volunteers for tree planting, data collection, and ongoing care and maintenance of the city's tree farm.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The major components of the FY2025 Adopted Budget include funding for equipment replacement, operating supplies, and IT solutions. These allocations aim to ensure expert guidance, up-to-date equipment, maintained infrastructure, and enhanced technological capabilities, supporting our continued growth and operational efficiency.

The Adopted Budget:

- Increases by \$15,356 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Increases by \$13,895 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Decreases by \$25,721 in General Operating & Maintenance for IT solutions allocation costs, facility repair and maintenance, and equipment lease.
- Decreases by (\$180,000) in VERF Transfer out for one-time costs due to previously approved budget that was only needed for one fiscal year.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	111,311,190	119,391,511	119,391,511	120,585,426	1,193,915	1.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	7,117,508	8,061,784	8,061,784	8,652,978	591,194	7.3%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	2,899,189	150,000	150,000	2,000,000	1,850,000	1233.3%
Special Assessments	—	—	—	—	—	0.0%
Other	274,897	243,000	243,000	242,000	(1,000)	-0.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	2,881,358	8,680,748	3,606,319	724,961	25.2%
Total Revenues	121,602,784	130,727,653	136,527,043	135,086,723	4,359,070	3.3%
Expenses						
Salaries & Benefits	55,060,053	68,771,031	66,106,031	70,487,418	1,716,387	2.5%
Gen Operating & Maintenance	25,284,215	33,675,635	32,446,238	32,357,079	(1,318,556)	-3.9%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	30,616,692	28,280,987	37,974,774	32,242,226	3,961,239	14.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	110,960,960	130,727,653	136,527,043	135,086,723	4,359,070	3.3%
Grand Total	\$ 10,641,824	\$ —	\$ —	\$ —	\$ —	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	—	—	(8.00)	(8.00)
Police	420.00	407.48	422.00	409.98	2.00	2.50
Parks and Recreation	15.00	14.50	23.00	22.50	8.00	8.00
Transportation and Public Works	2.00	2.00	2.00	2.00	—	—
Municipal Court	1.00	1.00	1.00	1.00	—	—
Total	446.00	432.98	448.00	435.48	2.00	2.50

FUND PURPOSE AND GOALS

In the late 1980s, Fort Worth experienced double-digit increases in crime and had one of the highest crime rates in the United States. In 1995, the citizens of Fort Worth voted to establish a Crime Control & Prevention District (CCPD; the District) as allowed under Chapter 363 of the Texas Local Government Code, also referred to as the Crime Control and Prevention District Act. It was supported by a half-cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and again in 2020 for a ten-year period.

Revenue from the ½ cent sales tax provides the necessary resources to effectively implement crime reduction strategies pertaining to the following funding categories or initiatives: enhanced response; neighborhood crime prevention; partners with a shared mission; recruitment and training; equipment, technology, and infrastructure. These strategies include deploying officers to respond to emerging crime trends, supporting citizen participation and crime prevention programs, replacing vehicles and equipment critical to crime control, increasing security at schools, and providing an adequate number of officers throughout Fort Worth's neighborhoods. With multiple programs that constitute the crime control plan and scope, the initiatives capture the allowable expenses under the Crime Control and Prevention District Act. The annual funding application provides a detailed list of the programs supported by the District.

The Fund is administered by the Fort Worth Police Department and includes a needs assessment process to consider crime reduction programs and solutions overseen by other city departments. The process continues to evolve in collaboration with City Management, the FWLab, and the Police Department. This year, the Fund provides resources for programs primarily for Police but also includes allocations for programming in Neighborhood Services, Library, Park and Recreation, Public Events, and Transportation and Public Works.

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

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

CCPD Goals:

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

More information about CCPD may be found at <https://police.fortworthtexas.gov/CCPD/>

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Salaries & Benefits	556,427	772,879	772,879	—	(772,879)	-100.0 %
Gen Operating & Maintenance	92,694	121,306	121,306	—	(121,306)	-100.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Expenses	\$ 649,121	\$ 894,185	\$ 894,185	\$ —	\$ (894,185)	-100.0 %
Grand Total	\$ (649,121)	\$ (894,185)	\$ (894,185)	\$ —	\$ 894,185	(100.00)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	—	—	—	—
Total	8.00	8.00	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

The Neighborhood Services Department (NSD) is transferring all of their budget in CCPD to Park and Recreation as part of the transfer of the seven community centers.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$894,185) and eight authorized positions in salary, benefits and general operating expenditures due to the transfer of seven community centers to the Park and Recreation Department.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Salaries & Benefits	986,262	1,382,510	1,382,510	2,117,721	735,211	53.2 %
Gen Operating & Maintenance	243,051	314,710	314,710	437,246	122,536	38.9 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Expenses	\$ 1,229,313	\$ 1,697,220	\$ 1,697,220	\$ 2,554,967	\$ 857,747	50.5 %
Grand Total	\$ (1,229,313)	\$ (1,697,220)	\$ (1,697,220)	\$ (2,554,967)	\$ (857,747)	50.5 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	15.00	14.50	23.00	22.50	8.00	8.00
Total	15.00	14.50	23.00	22.50	8.00	8.00

DEPARTMENT PURPOSE AND GOALS

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

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

The Graffiti Abatement Program assists in graffiti removal for property owners in the City of Fort Worth. In addition, the program encompasses a range of community outreach initiatives aimed at graffiti prevention and fostering art appreciation.

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$894,185 for eight authorized positions (APs) transferred from the Neighborhood Services department due to taking over seven Community Centers.
- Increases by \$45,094 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Decreases by (\$29,146) in salary and benefits due increased budgeted vacancy rates that produced salary savings.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	111,311,190	119,391,511	119,391,511	120,585,426	1,193,915	1.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	7,117,508	8,061,784	8,061,784	8,652,978	591,194	7.3%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	2,899,189	150,000	150,000	2,000,000	1,850,000	1233.3%
Special Assessments	—	—	—	—	—	0.0%
Other	274,897	243,000	243,000	242,000	(1,000)	-0.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	2,881,358	8,680,748	3,606,319	724,961	25.2%
Total Revenues	121,602,784	130,727,653	136,527,043	135,086,723	4,359,070	3.3%
Expenses						
Salaries & Benefits	53,409,894	66,304,342	63,639,342	68,024,887	1,720,545	2.6%
Gen Operating & Maintenance	22,455,758	30,351,941	28,914,177	27,348,193	(3,003,748)	-9.9%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	29,829,159	28,074,283	37,768,070	32,163,500	4,089,217	14.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	105,694,811	124,730,566	130,321,589	127,536,580	2,806,014	2.2%
Grand Total	\$ 15,907,973	\$ 5,997,087	\$ 6,205,454	\$ 7,550,143	\$ 1,553,056	25.9%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	420.00	407.48	422.00	409.98	2.00	2.50
Total	420.00	407.48	422.00	409.98	2.00	2.50

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- * Increases by \$539,472 and three authorized positions (APs) for three Police Officer positions for the School Resource Officer unit.
- * Increases by \$413,418 and two APs for two Police Officer positions in the NW Bike Stockyards unit.
- * Increases by \$413,418 and two APs for two Police Officer positions for central magnolia.
- * Increases by \$409,001 and two APs for two Police Officer positions to provide additional coverage at the NPO north division.
- * Increases by \$406,044 in salary and benefits due to transferring two APs (one Police Lieutenant and one Police Captain) from the General Fund to the CCPD Fund to more accurately reflect where the positions work. There is also a decrease of \$406,044 in General Operations and Maintenance.
- * Increases by \$251,982 and one AP for a Police Sergeant in the School Resource Officer division to ensure the proper span of control.
- * Increases by \$193,212 and one AP for a Police Sergeant to provide supervisory duties for the Wellness division, which currently does not have a dedicated supervisor position.
- * Increases by \$172,268 for one AP to move from the General Fund to the CCPD Fund to accurately reflect the position in the correct funding source.
- * Increases by \$47,060 in salary and benefits to make one part-time Administrative Assistant full-time.
- * Increases by \$2,300,684 in General Operation and Maintenance for supplies for police recruit training classes.
- * Increases by \$1,858,400 for scheduled increases in civil service employee pay that is outlined in the current Meet and Confer agreement.
- * Increases by \$5,531,641 in salary and benefits for police recruit classes.
- * Increases by \$1,501,853 to Transfers Out to Capital Projects to replace totaled vehicles.
- * Increases by \$1,063,068 to Transfers Out to capital Projects to fund the installation of ballistic glass on police vehicles to enhance officer safety.
- * Increases by \$469,489 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- * Increases by \$823,449 in General Operating & Maintenance for previously approved costs associated with risk management, insurance premiums, and IT solutions allocation costs.
- * Increase by \$364,650 to Transfers Out to Capital Projects to fund the purchase of seven vehicles and necessary up-fitting for six recommended Police Officer positions and one Police Sergeant position.

- * Increases by \$263,056 in General Maintenance and Operations for lease and utility costs to maintain the West 5th Patrol Team at their current lease site location.
- * Increases by \$250,000 to reimburse MedStar for medical services to the city jail.
- * Increases by \$165,923 for grant cash match requirements.
- * Increases by \$66,000 to Transfers Out to Capital Projects for the purchase of a vehicle for a recommended Sergeant position within the SWAT unit.
- * Decreases by (\$10,800) in General Operation and Maintenance costs for one time computer equipment costs in FY 2024 that is not needed in FY 2025.
- * Decreases by (\$668,909) in police officer overtime related costs as a result of staffing changes.
- * Decreases by (\$982,827) and 12 AP in call talker overtime related costs as a result of staffing changes.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	107,470	219,241	219,241	233,440	14,199	6.5%
Gen Operating & Maintenance	2,492,712	2,876,574	3,084,941	4,553,431	1,676,857	58.3%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	787,533	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	3,387,715	3,095,815	3,304,182	4,786,871	1,691,056	54.6%
Grand Total	\$ 3,387,715	\$ (3,095,815)	\$ (3,304,182)	\$ (4,786,871)	\$ (1,691,056)	54.6%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	2.00	2.00	2.00	2.00	—	—
Total	2.00	2.00	2.00	2.00	—	—

DEPARTMENT PURPOSE AND GOALS

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

Texas Local Government Code Section 343.014 mandates that municipalities take part in determining the demand for and provision of crossing guards to promote the safe crossing of roadways. By placing crossing guards where necessary, FWPD works with the Transportation and Public Works Department to support Safe Routes to School efforts, ensuring that students have the infrastructure and supportive guidance to safely access their elementary and middle schools via walking and biking.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$1,677,877 in contractual commitments due to new agreement for school crossing guards.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	136,140	136,140	—	(136,140)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	136,140	136,140	—	(136,140)	-100.0%
Grand Total	\$ —	\$ (136,140)	\$ (136,140)	\$ —	136,140	-100.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

In FY2024, Public Events received CCPD funding for security cameras at the Will Rogers Memorial Center. This program provides an extra layer of oversight and serves as a proactive tool to help track and identify criminal activity and individuals involved.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$136,140) for one-time costs due to previously approved budget in FY2024 that was only needed for one fiscal year for adding security cameras to Will Rogers Memorial Center Campus.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	78,726	78,726	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	78,726	78,726	0.0%
Grand Total	\$ —	\$ —	\$ —	(78,726)	(78,726)	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

In FY2025, Environmental Services received CCPD funding for the purchase of a skid steer to equip resources for a second litter abatement crew for use in conjunction with property maintenance and illegal camp cleanup requests.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increased by \$78,726 for the purpose of equipping a second litter abatement crew for property maintenance and illegal camp cleanup.

DEPARTMENT SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	92,059	92,059	111,370	19,311	21.0%
Gen Operating & Maintenance	—	11,104	11,104	18,209	7,105	64.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	70,564	70,564	—	(70,564)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	173,727	173,727	129,579	(44,148)	-25.4%
Grand Total	\$ —	\$ (173,727)	\$ (173,727)	\$ (129,579)	\$ 44,148	-25.4%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	1.00	1.00	1.00	1.00	—	—
Total	1.00	1.00	1.00	1.00	—	—

DEPARTMENT PURPOSE AND GOALS

Beginning in FY2024, Municipal Courts received CCPD funding and added a full-time Deputy Marshal to support programs within the City’s Libraries. In support of the City’s Libraries, the Deputy Marshal assigned to the libraries patrols and monitors the Library properties, responds to emergencies at the libraries, addresses non-emergency disturbances, and enforces city ordinance and state laws.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by \$44,148 due to the reduction of one time expenses to setup the Library Deputy Marshal program.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	32,636,409	33,658,522	33,658,522	35,850,803	2,192,281	6.5%
License & Permits	22,100	21,000	21,000	24,000	3,000	14.3%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	7,472,993	5,275,590	5,275,590	6,980,104	1,704,514	32.3%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	9,218,413	9,162,395	10,446,560	10,740,134	1,577,739	17.2%
Special Assessments	—	—	—	—	—	0.0%
Other	2,563,042	2,189,021	2,189,021	2,206,573	17,552	0.8%
Transfer In	3,290,919	3,834,585	3,834,585	3,645,815	(188,770)	-4.9%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	55,203,876	54,141,113	55,425,278	59,447,429	5,306,316	9.8%
Expenses						
Salaries & Benefits	11,094,525	13,217,593	13,217,593	14,059,395	841,802	6.4%
Gen Operating & Maintenance	35,962,220	35,005,965	35,951,847	35,075,235	69,270	0.2%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	7,965,697	5,917,555	6,255,838	10,312,799	4,395,244	74.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	55,022,442	54,141,113	55,425,278	59,447,429	5,306,316	9.8%
Grand Total	\$ 181,434	\$ —	\$ —	\$ —	\$ —	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	138.00	138.00	158.00	147.60	20.00	9.60
Total	138.00	138.00	158.00	147.60	20.00	9.60

FUND PURPOSE AND GOALS

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

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

Funding is allocated in the Culture & Tourism Fund for the Public Events Department’s (PED) operations, including the Office of Outdoor Events, the Fort Worth Convention Center, the Will Rogers Memorial Center, and debt for both those facilities and Dickies Arena.

The Culture and Tourism Fund also provides the commercial insurance premiums on Dickies Arena, operational funding for Visit Fort Worth (VFW) - formerly known as the Convention & Visitor's Bureau (CVB), which includes the Fort Worth Herd - and administrative support to the Fort Worth Sports Authority.

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

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

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

Because the C&T Fund is a Special Revenue Fund, revenues and expenses for the annual budget are required to balance. The FY2025 revenue budget includes \$35.8 million (60%) from the 7% HOT allocated to operations, \$17.5 million (30%) for PED facilities and the balance of \$5.9 million (10%) from other sources including the Office of Outdoor Events and other partnerships. The FY2025 expenditure budget includes \$51.9 million for operating expenses and a planned contribution of \$7.5 million to fund balance for a total FY2025 adopted budget of \$59.4 million.

The FY2024 adopted budget \$54.1 million, and was later amended to \$55.4 million as a result of the need to advance the FEI World Cup payment Host agreement and account for the FY2023 CVB/VFW True-up payment. These expenditures were offset by increased tax collections.

The FY2025 adopted revenue budget of \$59.4 million increases 6% for HOT 7% collection compare to FY2024.

When comparing operational expenditures, the C&T fund increases 1% from the FY2024 adopted expenditure budget of \$48.1 million to \$48.6 million for FY2025, with the major contributors to the increase associated with commercial insurance premiums and other allocations, staff salary and benefits, and contractual obligations with VFW. Additionally, the anticipated expenses for the economic development grant rebates for the Omni, Sheraton and Kimpton hotels increased in FY2025 and the C&T Fund continues to reimburse Trail Drive Management Company for the Dickies Arena commercial liability insurance. There are no budgeted expenditures for advance funding of capital improvements to be included in the FY2025 budget.

In FY2025, with the sustained stability of not just recovery but growth to the travel and tourism industry, the Public Events Department will focus on maintaining facility revenues while major capital improvements are taking place at with the expansion of the Fort Worth Convention Center and at multiple facilities across the Will Rogers Memorial Center campus, including the major renovation of the Sheep & Swine Barn, while also continuing daily maintenance and delivering "Best in Class" experience to our clients. Discipline will be critical to achieving capital project goals while continuing to manage rising cost and build future debt capacity.

The Adopted Budget:

- Increases by \$383,400 for 20 authorized positions (APs) for Will Rogers to enhance the recruitment efforts for those hard to fill Events Attendant positions.
- Increases by \$5,306,316 in anticipated revenue including HOT 7% Collections, operational revenue at FWCC and WRMC, FWSSR - Venue Debt (Sheep & Swine) 2023B, and building lease and vending machine sales.
- Increases by \$4,181,052 for contribution to fund balance to meet all reserve requirements.

- Increases by \$1,530,188 to \$2,329,100 and is proposed for debt obligations on Culture and Tourism Debt covering 5% of total \$6,940,072 payment and on Dickies Arena covering 10% of the total \$19,856,720 payment.
- Increases by \$453,402 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$390,148 for the other contractual services agreements obligations.
- Increases by \$284,000 for Consultant Services contingency.
- Increases by \$125,000 for adding additional funding to fund the Visit Fort Worth Contract to hire a third-party professional to handle Event Trust Fund program.
- Increases by \$51,129 for PC Refresh and Radio Refresh.
- Decreases (\$188,770) for transfers from the General Fund to offset for Economic Development (ED) Grant Rebates and ED Marketing Services in the VFW Contract.
- Decreases by (\$735,156) for Commercial Insurance Premiums.
- Decreases by (\$787,745) for Vehicle transfer out and one time Capital transfer out due to previously approved budget that was only needed for one fiscal year.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Customer Experience				
Achieve average Customer Experience Satisfaction score of 75% or better for the Public Events Dept. using Net Promoter Score (NPS) methodology.	75%	76%	75%	75%
Achieve Customer Service score of 90% or better for ODE	98%	98%	90%	90%
Achieve Customer Service score of 90% or better for ETF	100%	100%	90%	90%
Achieve Customer Service score of 90% or better for FIN	86%	90%	90%	90%
Increase Social Media presence across all platforms by 10% for WRMC.	14%	9%	WRMC-10%+	WRMC-10%+
Increase Social Media presence across all platforms by 20% for FWCC.	10%	4%	FWCC-10%+	FWCC-10%+
Financial Performance				
Keep the percentage of reliance on HOT for PED operations under 30% for FY22.	0	37.85%	Under 35%	Under 35%
Process Improvement				
Revise/Review/Improve at least four (8) business processes per fiscal year, per division WRMC, FWCC, ADMIN	WRMC: 17 FWCC: 46 ADMIN: 40	WRMC: 17 FWCC: 16 ADMIN: 9	WRMC: 8 FWCC: 8 ADMIN: 8	WRMC: 8 FWCC: 8 ADMIN: 8
People Development				
100% of team members engaged in professional development activity per fiscal year, per division WRMC, FWCC, ADMIN.	WRMC: 100% FWCC: 100% ADMIN: 100%	WRMC: 73% FWCC: 88% ADMIN: 100%	100%	100%

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	9,034,033	9,595,292	9,595,292	10,193,087	597,795	6.2%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	9,034,033	9,595,292	9,595,292	10,193,087	597,795	6.2%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	4,347,750	9,595,292	9,595,292	10,193,087	597,795	6.2%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	4,347,750	9,595,292	9,595,292	10,193,087	597,795	6.2%
Grand Total	\$ 4,686,283	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Culture & Tourism promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and Will Rogers Memorial Center.

On November 18, 1997, the City Council increased the Hotel Occupancy Tax Rate to 9%. 2% of the tax collected is to be used only for the construction and expansion of an existing convention center facility or for pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

The Culture and Tourism 2% Tax Fund was created in FY2016 to separate the 2% portion of the Hotel Occupancy Tax dedicated to the debt of facilities and expansion and improvements associated with the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC) from the other revenue sources of the Culture & Tourism Fund, to more accurately track the uses of the different revenue sources.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The adopted FY2024 budget of \$9.5 million for the Culture and Tourism 2% Hotel Tax (HOT 2%) was based on collaborative projection efforts between the Fort Worth Convention and Visitors Bureau-Visit Fort Worth (VFW) and the Public Events Department (PED). Tax collections continue to remain steady throughout the year for anticipated total collections to be on budget. Based on FY2024 performance and revised forecasting by Public Events Department staff and financial consultants, the adopted budget for FY2025 increased by 6%.

The FY2025 Recommended expenditure budget includes a \$4 million contribution to FWCC Phase I debt service, and \$976K for the Fort Worth Convention Center (FWCC) Legacy debt service. \$3.7 million transfer for improvements and capital expenditures at the FWCC which includes freight elevator modernization and chiller replacement.

The Adopted Budget:

- Increases by \$1,500,000 in Capital Interfund transfer out for funding capital needs.
- Increases by \$597,759 for tax collection revenue.
- Decreases by (\$8,299) to \$4,036,075 and is proposed entirely for debt obligations on Culture & Tourism Debt covering 58% of the total \$6,940,072 payment.
- Decreases by (\$843,906) for contribution to fund balance to meet all reserve requirements.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	10,117,153	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	10,117,153	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	6,621,359	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	6,621,359	9,874,152	10,572,425	10,995,322	1,121,170	11.4%
Grand Total	\$ 3,495,794	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

In 1998, the City of Fort Worth entered into an agreement with the Cities of Euless (and subsequently Coppell and Grapevine) and Dallas to provide for the sharing of Rental Car taxes generated at DFW International Airport. There are additional agreements with cities where incremental tax revenues generated by economic development projects within the geographical boundaries of the DFW Airport are remitted to the City of Fort Worth.

In 2009, the City Council amended the Financial Management Policy Statements providing that the revenues from DFW Revenue Sharing be dedicated to facility improvements at the Fort Worth Convention Center, Will Rogers Memorial Center, and the new Dickies Arena.

This fund was established in FY2016 to separate the revenues of the DFW Revenue Sharing from the other revenue sources in the Culture & Tourism Fund. Revenues received in this fund remain dedicated to the debt and improvements associated with the Fort Worth Convention Center, the Will Rogers Memorial Center, and the new Dickies Arena. With the addition of the new Dickies Arena, the debt associated will take precedence for this revenue source.

This fund is restricted to covering scheduled debt and contributing to cash-funded capital projects at the above facilities.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$1,780,959 to \$4,347,864 and is proposed for debt obligations on Culture and Tourism Debt covering 37% of total \$6,940,072 payment and on Dickies Arena covering 9% of the total \$19,856,720 payment.
- Increases by \$900,000 in transfers for capital improvements.
- Decreases by (\$1,559,789) for contribution to fund balance to meet all reserve requirements.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	14,973,279	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	14,973,279	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	8,229,763	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	8,229,763	12,120,239	15,279,534	16,432,417	4,312,178	35.6%
Grand Total	\$ 6,743,516	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Culture & Tourism promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and the Will Rogers Memorial Center.

This Fund is restricted to paying the debt associated with facility improvements and/or capital facility enhancements. This fund was established in FY2016 to separate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone (PFZ) #1 was designated by Ordinance No. 21011-10-2013 in October 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax, and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. Currently, the two qualified projects are the Fort Worth Convention Center expansion and Dickies Arena. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The addition of four new hotels in the PFZ in FY2024 and continued growth in revenues for existing hotels created a significant driver for increases in the Fund's growth, as the State does not retain any portion of taxes generated from those establishments opening after 2013. The FY2024 adopted budget was amended early in the fiscal year based on updated projections and actual revenues received.

The FY2025 adopted expenditure budget is 36% higher than the FY2024 amended budget and includes \$6.0 million in venue bond debt service, and \$10.3 million in planned contributions to fund balance. More has been shifted to the Venue Operating Fund, and increases contribution to fund balance in a strategic effort to continue building for future debt capacity for the Expansion of the Convention Center.

The Adopted Budget:

- Increases by \$459,761 to \$6,073,306 and is proposed for debt obligations on Dickies Arena covering 31% of the total \$19,856,720 payment.
- Increases by \$3,852,417 for contribution to fund balance to meet all reserve requirements.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	12,005,450	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	3,347	—	—	—	—	
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	12,008,797	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	5,955,240	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	5,955,240	10,499,411	10,499,411	12,023,066	1,523,655	14.5%
Grand Total	\$ 6,053,557	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Chapter 334 of the Texas Local Government Code (LGC) authorizes the City to designate various sports and community-related capital improvements as “venue projects”. In July 2014, the City Council adopted a resolution (No. 4327-07-2014) to authorize a new Multipurpose Arena designated as the venue project. In November 2014, a special election was held and the majority voted in favor of authorizing these specific taxes to assist in the financing of the venue project.

The special venue taxes are:

- * Stall Taxes – each stall or pen that a person can use or occupy in connection with a Livestock Event, at a rate of \$1.00 per stall or pen per day, with the aggregate total not to exceed \$20.00 per stall or pen
- * Admission (Ticket) Taxes – the rate of 10% of the price paid for an Admission ticket(s) to or in connection with an event at the Venue project
- * Parking Taxes – each motor vehicle parked at a Venue Parking Facility at the rate of 50% of the charge imposed, but not to exceed \$5.00

This fund was established to separate the venue taxes that become effective with the opening of the Dickies Arena in November 2019.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The revenues generated from venue taxes are used to meet debt obligations for Dickies Arena.

A robust schedule of events continues to be booked at Dickies Arena. FY2023 resulted in total anticipated revenue collections of \$12.0 million, exceeding the adopted budget by approximately 102% (\$6.0 million), restoring fund balance to a solid level of approximately \$9.9 million. Based on booked and anticipated events at Dickies Arena and Will Rogers Memorial Center from October 2023 through September 2024 for which venue taxes are applicable, the adopted budget for FY2024 increased by 33% as compared to the FY2023 adopted budget. Venue tax collection is strong with more bookings and the 2024 FWSSR, and at this time, venue tax is projected to exceed budgeted figures by 4%.

84% of FY2025 budget is dedicated to Dickies debt, WRMC Capex 2024 and Sheep and Swine Barn 2023B issuances.

The Adopted Budget:

- Increases by \$1,189,239 to \$10,156,367 and is proposed entirely for debt obligations on Dickies Arena covering 51% of the total \$19,856,720 payment.
- Increases by \$334,416 for contribution to fund balance to meet all reserve requirements.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	10,193,087	10,193,087	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Non Operating	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	—	—	—	10,193,087	10,193,087	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	10,193,087	10,193,087	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	10,193,087	10,193,087	0.0%
Grand Total	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Chapter 334 of the Texas Local Government Code (LGC) authorizes the city to designate various sports and community-related capital improvements as “venue projects”. In, the City Council adopted a resolution (No. 4327-07-2014) to authorize the Expansion of the Convention Center designated as the venue project. In May 2024, a special election was held, and the majority voted in favor of authorizing an additional 2% in these specific taxes to assist in the financing of the venue project.

The new Venue 2% Hotel Occupancy Tax (HOT) purpose is to capture HOT dedicated funds to meet the Venue debt for Phase II of the Convention Center Expansion. This fund was established to separate the HOT venue taxes that become effective August 1, 2024.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

As stated above, the new fund was created in FY2024 with an effective date of August 1, 2024. A full year of collections will take place in FY2025 and is projected to be \$ 10.2 million. The funds will be placed in fund balance to meet the future anticipated Phase II Convention Center Expansion debt that is estimated to be \$30.0 million annually.

The Adopted Budget:

- This new Fund was approved in May, 2024 and effected on August 1st, 2024.
- Increases by \$10,193,087 in the revenue collections to contribution to Fund Balance by the same amount.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	331,337	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	2,000,000	5,000,000	5,000,000	5,000,000	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	2,331,337	5,000,000	5,000,000	5,000,000	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	5,000,000	5,000,000	5,000,000	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	5,000,000	5,000,000	5,000,000	—	0.0%
Grand Total	\$ 2,331,337	\$ —	\$ —	\$ —	—	0.0%

DEPARTMENT PURPOSE AND GOALS

The Economic Development Initiatives Fund (EDIF) was started with an initial deposit of \$4,575,896, which was transferred to the City from the LDC following the sale by the LDC of the 250 Lancaster project and the second deposit of \$400,000 also from the LDC from 250 Lancaster sales proceeds. On May 18, 2021, the LDC adopted a resolution authorizing the transfer of a portion of net proceeds from the Blue Mound Road Complex sale in the amount of \$1,000,000 to the City of Fort Worth to provide additional funding to the EDIF.

In March of 2023, the City Council adopted a resolution formally establishing a policy for the EDIF as a dedicated cash fund for the purposes of supporting economic development in the city. The policy outlines intended long-term funding sources and the use of the EDIF to support programmatic needs (i.e. the one-time or multi-year support of programs, initiatives, and administration of economic development efforts) and reserved funding for use in incentivizing future projects. In addition to one-time contributions to the Fund resulting from certain property transactions (including those described above), the EDIF policy also identifies anticipated annual funding, authorized by budget approval, for dedicated deposits to the fund, including certain amounts that are calculated in relation to City ad valorem contributions from terminated TIF districts.

The use of the EDIF to support private projects was recommended by the Economic Development Strategic Plan that was recently updated in 2022. The recommendation was guided by the City's Economic Development Program Policy which identifies the EDIF as an incentive tool that may be used to support qualified projects in all industries, but with strong consideration given to applicants that operate in Target Sectors outlined in the policy and as approved by City Council.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

Since the inception of the fund, the City Council has approved six awards for a total amount of \$4,438,250 subject to verification that project commitments have been achieved.

These approved awards include: \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs (and other project commitments), \$218,750 to Watts/PVI for the creation of 243 jobs (and other project commitments), \$212,000 to Ariat International for the creation of 450 jobs (and other project commitments), \$660,000 to Smart Action for the creation of 81 jobs (and other project commitments), \$1,500,000 to Probably Monsters for the creation of 300 jobs (and other project commitments), and \$847,500 to ITS Logistics for the creation of 250 jobs (and other project commitments). Of these authorized projects, agreements for Wesco/Incora Aircraft and Watts/PVI were either unexecuted or terminated for non-performance; therefore, grants from the EDIF will not be delivered to the companies but will instead remain deposited in the EDIF for use towards future projects.

Three projects are currently in active negotiation that may have an additional economic impact on the EDIF over the next three years.

The FY2025 Adopted budget remains the same at \$5,000,000 for Economic Incentives, fully funded by a transfer from the General Fund.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	12,688,669	15,575,637	15,575,637	16,434,991	859,354	5.5%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	162,922	56,000	56,000	100,000	44,000	78.6%
Special Assessments	—	—	—	—	—	0.0%
Other	7,166	—	—	2,000	2,000	0.0%
Non Operating	—	—	—	—	—	0.0%
Transfer In	1,000,000	—	—	—	—	0.0%
Use of Fund Balance	—	580,338	580,338	—	(580,338)	-100.0%
Total Revenues	13,858,757	16,211,975	16,211,975	16,536,991	325,016	2.0%
Expenses						
Salaries & Benefits	5,996,014	7,300,393	7,300,393	7,514,085	213,692	2.9%
Gen Operating & Maintenance	4,636,034	7,921,706	7,921,706	6,669,467	(1,252,239)	-15.8%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	5,324,590	989,876	989,876	2,353,439	1,363,563	137.8%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	15,956,638	16,211,975	16,211,975	16,536,991	325,016	2.0%
Grand Total	\$ (2,097,881)	\$ —	\$ —	\$ —	—	0.0%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Environmental Services	89.00	86.30	89.00	86.63	—	0.33
Total	89.00	86.30	89.00	93.83	—	0.33

FUND PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health. The Environmental Quality Division is funded through the City of Fort Worth’s Environmental Protection Fund. Formally established in 1995, the Environmental Protection Fund is a special revenue fund that assists the city in paying for regulated environmental quality programs, projects, and services that are designed to address air, land, and water pollution and generally improve public health, welfare, and safety (e.g., hazardous materials management and litter control). Environmental quality programs and services help to ensure that the city and community achieve compliance with local, state, and federal environmental rules and regulations.

The Environmental Quality Division includes a wide range of programs and services which support Fort Worth residents and the environment. The following types of activities aim to ensure compliance with local, state and federal rules and to control environmental pollution in Fort Worth:

- Litter control (e.g., street sweeping, homeless camp cleanups, supplemental TxDOT greenspace cleaning).
- Environmental Investigations regarding illegal dumping and illegal dump abatement.
- Surface water pollutant monitoring in local creeks, rivers and lakes and stormwater runoff pollution control.
- Soil and groundwater pollution site cleanup projects and management of the City's Brownfields Program.
- Hazardous materials management and disposal (e.g., asbestos abatement, lead-based paint, fuel storage).
- Air quality investigations and pollutant monitoring.
- Municipal environmental compliance.
- Environmental compliance inspection and audits.
- Environmental emergency response and control of environmental impacts from spills or releases.
- Keep Fort Worth Beautiful (e.g., community cleanups, outreach, Adopt-A-Street program, etc.).

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

City services were reorganized in FY2024 to form the Environmental Services Department. The Environmental Services Department oversees the Solid Waste Fund, the Environmental Protection Fund, and the allocation of the General Fund budget for the Consumer Health Division. Formerly within the Code Compliance Department, the Environmental Quality Division and the Environmental Protection Fund are organized within the Environmental Services Department beginning in FY2024.

The Adopted Budget:

- Increases by \$1,363,563 for transfers to capital project funding, interfund transfer increases, and contribution to fund balance to meet all reserve requirements.
- Increases by \$688,800 from a redistribution of operating accounts resulting in increases to landfill disposal \$129,000, IT and administrative allocations \$150,950, outside fleet repair \$119,819, and vehicle repair and maintenance \$67,369.
- Increases by \$373,366 for salary & benefits adjustments and group health benefits.
- Increases by \$81,052 for a department director position with the balance of position expense shared with the General Fund \$83,508 and the Solid Waste Fund \$81,052 to provide senior leadership for the Environmental Services department.
- Increases revenue by \$22,500 for a Municipal Setting Designation application fee increase.
- Decreases by (\$105,543) for adjustments to pay for performance, rising health care costs, and pension contributions.
- Decreases by (\$135,183) for budgeted salary and benefits savings.
- Decreases by (\$1,963,539) from a redistribution of operating accounts resulting in reductions including contractual services, vehicle repair, consulting, indirect cost allocations.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Environmental Investigations				
To ensure compliance with the Clean Air Act and clean Water Act through inspections, investigations, and spill/emission response to protect local air and water quality.				
% of high priority environmental complaints responded to within 24 hours	100%	100%	100%	100%
% of routine environmental investigations completed in accordance with authorized timelines	87%	100%	100%	100%

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	5,565,538	5,669,037	5,669,037	7,307,115	1,638,078	28.9%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	6,973	4,000	4,000	4,000	—	0.0%
Transfer In	320,000	245,000	245,000	170,000	—	-30.6%
Use of Fund Balance	—	425,122	425,122	421,578	(3,544)	-0.8%
Total Revenues	5,892,511	6,343,159	6,343,159	7,902,693	1,559,534	24.6%
Expenses						
Salaries & Benefits	2,826,663	3,386,740	3,386,740	4,171,075	784,335	23.2%
Gen Operating & Maintenance	2,583,021	2,830,888	2,954,779	3,581,618	750,730	26.5%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	123,891	—	150,000	—	21.1%
Transfer Out & Other	244,871	1,640	1,640	—	(1,640)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	5,654,555	6,343,159	6,343,159	7,902,693	1,559,534	24.6%
Grand Total	\$ 237,956	\$ —	\$ —	\$ —	\$ —	

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	56.03	94.00	64.04	13.00	8.01
Total	81.00	56.03	94.00	64.04	13.00	8.01

FUND PURPOSE AND GOALS

The City of Fort Worth Municipal Golf Fund, managed by the Golf and Athletics Division of the Park & Recreation Department, provides enjoyable, safe, and comprehensive golf programs through three municipally-owned golf courses: Pecan Valley, Meadowbrook, and Rockwood Park. On October 1, 2019, the Sycamore Creek location ceased operations as a golf course and was converted to public parkland.

Pecan Valley Golf Course is a 36-hole facility located in the southwest part of the city with a fully-equipped pro shop, snack shop, and driving range. An expansive outdoor pavilion is also available to handle large tournaments and corporate outings.

Meadowbrook Golf Course is an 18-hole facility located on the east side of the city. It has a fully-equipped pro shop and features a full snack bar and grill service.

Rockwood Park Golf Course is an 18-hole facility with a driving range, pro shop, snack shop, and six-hole practice course. Rockwood Park has the distinction of serving as the host site for The First Tee of Fort Worth and the Ben Hogan Learning Center. The 18-hole course received an extensive renovation and reopened in June 2017. The newly constructed clubhouse opened in May 2021. The course is located in the near northwest part of the city.

Municipal Golf Fund expenditures are financed primarily from charges-for-service, classified as taxable and non-taxable revenue, in the form of green fees, cart rentals, and other fees at all golf courses. In August 2014, the City Council approved a resolution providing an annual subsidy to the Municipal Golf Fund beginning in FY2015. In July 2015, the Municipal Golf Fund was changed from an Enterprise Fund to a Special Revenue Fund.

In FY2016, the annual subsidy was apportioned to pay previous PeopleSoft FINS Phase II debt, while also continuing to support the Municipal Golf Fund.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Municipal Golf Fund is currently planning for a renovation of Meadowbrook Golf Course. Due to the 2022 Bond Program – Proposition B that passed in May of 2022, Meadowbrook Golf Course is scheduled to close on November 1, 2023, and reopen in Summer 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of the closure and the financial performance when the facility reopens following the renovation.

The Adopted Budget:

- * Increases by \$260,820 for the addition of 13 authorized positions (APs) due to the increase service levels for the reopening of Meadowbrook and sustain customer service offsets by the revenue increase.
- * Increases by \$385,241 in equipment due to supply chain cost increases.
- * Increases by \$267,358 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- * Increases by \$252,294 in General Operating & Maintenance for costs associated with risk management, administrative cost, and IT solutions allocation costs.
- * Increases by \$238,605 in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- * Increases by \$105,928 in General Operating & Maintenance due to Golf Pass Fee Restructure.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	(61,068)	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	(61,068)	—	—	—	—	0.0%
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
Total Expenses	—	—	—	—	—	0.0%
Grand Total	(61,068)	—	—	—	—	0.0%

FUND PURPOSE AND GOALS

The Special Donations Fund was created in FY2016 to capture and track monetary donations received by various departments within the City. Each year some departments receive donations or revenues from private entities on a regular basis. These revenues may be limited in use by the donor. In the past, these funds were commingled with other types of revenue, and the Special Donations Fund was set up to budget for these cash/monetary donations only.

The budget is based on the anticipated revenue from each General Fund department that receives donations and is included in the budget appropriation for the fiscal year. Revenues and expenditures are budgeted in a Non-Departmental center within the Special Donations Fund and once a donation is received, both the revenue and expenditure budget will be transferred to the applicable center for the department receiving the donation within the fund.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

- There are no significant changes in service level represented in the FY2025 Adopted Budget.

Public Improvement District Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 2,722,848	\$ 2,970,608	\$ 2,970,608	\$ 3,001,274	\$ 30,666	1.0%
Use of Money & Property	42,349	—	—	—	—	0.0%
Other	147,198	150,000	150,000	90,000	(60,000)	-40.0%
Transfer In	493,489	451,402	527,908	522,777	71,375	15.8%
Use of Fund Balance	—	—	—	—	—	—%
Total Revenues	3,405,884	3,572,010	3,648,516	3,614,051	42,041	1.2%
Expenses						
Gen Operating & Maintenance	3,218,475	3,445,907	3,504,006	3,516,720	70,813	2.1%
Transfer Out & Other	66,865	126,103	144,510	97,331	(28,772)	-22.8%
Total Expenses	3,285,340	3,572,010	3,648,516	3,614,051	42,041	1.2%
Grand Total	\$ 120,544	\$ —	\$ —	\$ —	\$ —	—%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #1 - Downtown Fort Worth was established in 1986 and was the first improvement district in the State of Texas. The Downtown Fort Worth PID was re-established by petition of the property owners on June 23, 2009 for a term period of 20 years and consists of 380 acres.

The funds are utilized primarily in the areas of maintenance and landscaping, promotions and marketing, an ambassador program, transportation and planning, trash removal, and administration (management of the PID).

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount %	
Revenues						
Other Tax	\$ 1,955,179	\$ 2,185,323	\$ 2,185,323	\$ 2,320,056	\$ 134,733	6.2 %
Use of Money & Property	44,815	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	279,626	206,453	278,223	278,228	71,775	34.8 %
Use of Fund Balance	—	—	164,496	43,209	43,209	0.0 %
Total Revenues	2,279,620	2,391,776	2,628,042	2,641,493	249,717	10.4 %
Expenses						
Gen Operating & Maintenance	2,212,995	2,286,645	2,580,206	2,589,527	302,882	13.2 %
Transfer Out & Other	42,810	105,131	47,836	51,966	(53,165)	(50.6)%
Total Expenses	2,255,805	2,391,776	2,628,042	2,641,493	249,717	10.4 %
Grand Total	\$ 23,815	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #6 - Park Glen was established by petition of the property owners in perpetuity and was created on September 28, 1998. It is in a primarily residential neighborhood located in far northeast Fort Worth, just outside Loop 820 and consists of approximately 1,124 acres. The Park Glen PID has two assessment rates, one for residential and another for commercial properties within the PID.

The funds are utilized primarily for landscaping, maintenance of grounds, trash pick-up, security, administration, public events and capital improvements including a new stormwater detention and pond maintenance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 1,873,188	\$ 2,020,700	\$ 2,020,700	\$ 2,142,508	\$ 121,808	6.0%
Use of Money & Property	53,869	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	223,705	207,812	224,865	224,865	17,053	8.2%
Use of Fund Balance	—	64,950	198,918	434,282	369,332	568.6%
Total Revenues	2,150,762	2,293,462	2,444,483	2,801,655	508,193	22.2%
Expenses						
Gen Operating & Maintenance	2,294,021	2,247,593	2,398,614	2,754,308	506,715	22.5%
Transfer Out & Other	41,367	45,869	45,869	47,347	1,478	3.2%
Total Expenses	2,335,388	2,293,462	2,444,483	2,801,655	508,193	22.2%
Grand Total	\$ (184,626)	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #7 – Heritage was established by petition of the property owners in perpetuity on September 26, 2000. It encompasses 927 acres of primarily residential neighborhoods located in far northeast Fort Worth, east of I35W and north of Loop 820. The Heritage PID has two assessment rates, one for residential, and another for commercial properties within the PID.

The funds are utilized for landscaping, maintenance of grounds, utilities, administration, public events and capital improvements including a new irrigation system, low maintenance landscaping, benches, picnic tables, and lighting.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 253,553	\$ 458,777	\$ 458,777	\$ 444,145	\$ (14,632)	(3.2)%
Use of Money & Property	11,403	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	7,743	10,473	10,458	—	0.0 %
Use of Fund Balance	—	—	—	7,871	7,871	0.0 %
Total Revenues	264,956	466,520	469,250	462,474	(6,761)	(1.4)%
Expenses						
Gen Operating & Maintenance	178,933	457,190	459,920	453,382	(3,808)	(0.8)%
Transfer Out & Other	7,063	9,330	9,330	9,092	410	4.4 %
Total Expenses	185,996	466,520	469,250	462,474	(3,398)	(0.7)%
Grand Total	\$ 78,960	\$ —	\$ —	\$ —	\$ 3,363	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #11 – Stockyards was established on February 23, 2003 and it encompasses 192 acres of the Historic Stockyards area on the north side of Fort Worth. The Stockyards PID was created to promote tourism in the area, increase marketing efforts, and support special events for this historic district.

The funds are utilized for website maintenance and marketing initiatives, promotion of special events, litter abatement, various small capital improvements, and administration.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 195,843	\$ 373,983	\$ 373,983	\$ 421,111	\$ 47,128	12.6%
Use of Money & Property	5,963	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	1,092	1,035	1,035	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
Total Revenues	201,806	373,983	375,075	422,146	48,163	12.9%
Expenses						
Gen Operating & Maintenance	53,855	261,312	261,312	358,008	96,696	37.0%
Transfer Out & Other	3,927	112,671	113,763	64,138	(48,533)	-43.1%
Total Expenses	57,782	373,983	375,075	422,146	48,163	12.9%
Grand Total	\$ 144,024	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #12 - Chapel Hill was established on March 23, 2004 to encompass the Chapel Hill neighborhood which includes approximately 1,346 acres. The Chapel Hill PID was created to support the anticipated economic development of the area and to provide additional neighborhood amenities.

The funds are utilized primarily for utility expenditures, management fees, landscaping, and pond maintenance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount %	
Revenues						
Other Tax	\$ 89,654	\$ 102,766	\$ 102,766	\$ 123,738	\$ 20,972	20.4 %
Use of Money & Property	1,714	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	40	40	40	41	1	2.5 %
Use of Fund Balance	—	—	10,000	—	—	0.0 %
Total Revenues	91,408	102,806	112,806	123,779	20,973	20.4 %
Expenses						
Gen Operating & Maintenance	88,606	100,750	110,750	109,229	8,479	8.4 %
Transfer Out & Other	2,000	2,056	2,056	14,550	12,494	607.7 %
Total Expenses	90,606	102,806	112,806	123,779	20,973	20.4 %
Grand Total	\$ 802	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #14 – Trinity Bluff was established on June 16, 2009 for a 20-year term and encompasses 30.9 acres in the Trinity Bluff area at the north end of Downtown. The Trinity Bluff PID has one assessment rate for residential properties only within the PID.

The funds are utilized primarily for landscaping and maintenance, an ambassador program, litter abatement, and management costs.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Other Tax	\$ 144,078	\$ 155,417	\$ 155,417	\$ 167,346	\$ 11,929	7.7 %
Use of Money & Property	5,595	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	169	169	0.0 %
Use of Fund Balance	—	—	3,687	—	—	0.0 %
Total Revenues	149,673	155,417	159,104	167,515	12,098	7.8 %
Expenses						
Gen Operating & Maintenance	129,622	152,309	155,996	164,165	11,856	7.8 %
Transfer Out & Other	2,828	3,108	3,108	3,350	242	7.8 %
Total Expenses	132,450	155,417	159,104	167,515	12,098	7.8 %
Grand Total	\$ 17,223	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #15 – Sun Valley was established on August 21, 2012 for a 20-year term, and is located in southeast Fort Worth, just east of Loop 820. The Sun Valley PID has one assessment rate for commercial properties only within the PID.

The Sun Valley PID funds are utilized for security services and administration.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 888,672	\$ 1,655,748	\$ 1,655,747	\$ 1,614,539	\$ (41,209)	(2.5)%
Use of Fund Balance	—	25,085	394,879	30,000	4,915	19.6 %
Total Revenues	888,672	1,680,833	2,050,626	1,644,539	(36,294)	(2.2)%
Expenses						
Gen Operating & Maintenance	794,463	1,680,833	2,050,626	1,644,539	(36,294)	(2.2)%
Total Expenses	794,463	1,680,833	2,050,626	1,644,539	(36,294)	(2.2)%
Grand Total	\$ 94,209	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District #16 – Walsh Ranch/Quail Valley was created by resolution by the Mayor and City Council on September 27, 2016 to provide a mechanism to fund infrastructure associated with the Walsh Ranch development. The Walsh Ranch/Quail Valley PID shall continue in effect until all obligations of indebtedness have been fully satisfied and discharged. Comprising 1,703.57 acres of land, the PID is generally located north of the intersection of Interstate Highway 20 and Interstate Highway 30, east of Farm to Market Road 1187, south of Old Weatherford Road, and west of the Parker County – Tarrant County boundary line.

The funds collected during the fiscal year will be paid to the developer as part of the city's commitment to acquire the infrastructure previously installed within the development.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Other Tax	\$ 78,263	\$ 1,763,775	\$ 1,763,774	\$ 1,702,312	\$ (61,463)	(3.5)%
Use of Fund Balance	—	11,225	11,226	55,000	43,775	390.0 %
Total Revenues	78,263	1,775,000	1,775,000	1,757,312	(17,688)	(1.0)%
Expenses						
Gen Operating & Maintenance	36,459	1,775,000	1,775,000	1,757,312	(17,688)	(1.0)%
Total Expenses	36,459	1,775,000	1,775,000	1,757,312	(17,688)	(1.0)%
Grand Total	\$ 41,804	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #17 - Rock Creek Ranch was established for a 20-year term in 2016, expiring in 2037 as a means to assist in financing infrastructure costs associated with Tarleton State University. It is anticipated that the property will be developed to include approximately 4,917 single-family residential homes; 2,520 multi-family residential units; 3,780,000 square feet of commercial space and 960,000 square feet of public university space.

The Rock Creek Ranch PID funds collected during the fiscal year will be used to pay debt obligations associated with the financings issued by the City for infrastructure.

Due to the separation of the adoption process and proceedings for Public Improvement Districts from the City, Rock Creek Ranch PID #17 was not yet officially adopted as of the date of publication of the FY2021 Adopted Budget and Program Objectives Document. The FY2021 data shown above is the latest estimate available at the time of publication and is provided for transparency purposes. Additional information may be obtained upon request from the City of Fort Worth.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Other	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Other Tax	6,853,139	7,000,000	7,000,000	7,400,000	400,000	5.7%
Total Revenues	6,853,139	7,000,000	7,000,000	7,400,000	400,000	5.7%
Expenses						
Gen Operating & Maintenance	5,744,288	6,945,000	6,945,000	7,345,000	400,000	5.8%
Transfer Out & Other	55,000	55,000	55,000	55,000	—	0.0%
Total Expenses	5,799,288	7,000,000	7,000,000	7,400,000	400,000	5.7%
Grand Total	\$ 1,053,851	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #18 - Tourism was established in August 2017 for a 10-year term, expiring in 2027. The goals of the Tourism PID focus on increasing the economic impact and enhancing competitiveness in conventions, meetings, leisure and sports tourism, and increasing tourism-related economic activity at all times, including economic downturns and as inventory grows.

The Tourism PID projects include incentives and sales efforts, convention and sports marketing and promotion, site visits and familiarization tours, community arts grants, convention services, event funding application, operations, research, and administration, all of which benefit the hotels within the Tourism PID. The boundaries include noncontinuous areas authorized under the Act, consisting only of hotel properties with 100 or more rooms ordinarily used for sleeping within the City of Fort Worth.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Other Tax	\$ 436,413	\$ 497,673	\$ 497,673	\$ 490,760	\$ (6,913)	-1.4%
Use of Money & Property	12,043	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	38,887	17,791	38,887	38,887	21,096	118.6%
Use of Fund Balance	—	63,917	33,321	25,098	(38,819)	-60.7%
Total Revenues	487,343	579,381	569,881	554,745	(24,636)	-4.3%
Expenses						
Gen Operating & Maintenance	552,055	569,072	559,572	544,152	(24,920)	-4.4%
Transfer Out & Other	9,743	10,309	10,309	10,593	284	2.8%
Total Expenses	561,798	579,381	569,881	554,745	(24,636)	-4.3%
Grand Total	\$ (74,455)	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #19 - Historic Camp Bowie was created on August 19, 2018, for a 10-year term and will expire on September 30, 2028. The PID includes 238.76 acres of land generally consisting of all commercial properties along the Camp Bowie Boulevard from Montgomery (on the east) to Irene (on the west); and all commercial land use areas along West 7th Street from University to Montgomery. Services to be provided by the PID include landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements.

The funds are utilized primarily for beautification, litter abatement, and maintenance. Required reserves for the fund will also be established within the initial year of operation.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 281,240	\$ 333,704	\$ 333,704	\$ 349,293	\$ 15,589	4.7 %
Use of Money & Property	7,571	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	48,560	19,480	19,480	0.0 %
Total Revenues	288,811	333,704	382,264	368,773	35,069	10.5 %
Expenses						
Gen Operating & Maintenance	283,703	303,790	352,350	361,787	57,997	19.1 %
Transfer Out & Other	5,838	29,914	29,914	6,986	(22,928)	(76.6)%
Total Expenses	289,541	333,704	382,264	368,773	35,069	10.5 %
Grand Total	\$ (730)	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #20 - East Lancaster was established on February 12, 2019, for a period of 10 years and will expire on September 30, 2029. It is approximately 243 acres of land generally described as: All properties fronting onto East Lancaster Avenue starting from the east curb of Riverside Drive eastward to the western edge of Interstate Loop 820, including properties in and parallel to the addresses in the 1800 to 6000 blocks of East Lancaster Avenue. Services to be provided by the PID include landscaping, security enhancements, lighting, and various other streetscape and capital improvements.

The funds are utilized primarily for security services and administration. Required reserves for the fund will also be established within the initial year of operation.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Other Tax	\$ 371,304	\$ 414,168	\$ 414,168	\$ 400,879	\$ (13,289)	(3.2)%
Use of Money	7,166	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Total Revenues	378,470	414,168	414,168	400,879	(13,289)	(3.2)%
Expenses						
Gen Operating & Maintenance	343,913	393,611	393,611	392,861	(750)	(0.2)%
Transfer Out & Other	7,741	20,557	20,557	8,018	(12,539)	(61.0)%
Total Expenses	351,654	414,168	414,168	400,879	(13,289)	(3.2)%
Grand Total	\$ 26,816	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Public Improvement District (PID) #21 – Las Vegas Trail was established on June 22, 2021, for a period of 8 years and will expire on September 30, 2029. It is approximately 839 acres of land generally consisting of the area bound by Highway 820 on the west, Interstate Highway 30 on the north, South Cherry Lane on the East, and certain parcels fronting or adjacent to the south side of Camp Bowie Boulevard.

The general nature of the proposed improvements and services to be provided in the Las Vegas Trail PID, include, without limitation, landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements, including streets, sidewalks, roadways, and rights-of-way. These improvements support public safety, community enhancements, and supplement the standard level of improvements and services provided by the City.

Special Project Funds

Special Project Funds Municipal Court Special Revenue Fund Statement

FUND SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	465,818	74,802	—	503,373	428,571	572.9 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	465,818	74,802	—	503,373	428,571	572.9 %
Expenses						
Salaries & Benefits	78,239	76,706	—	86,954	10,248	13.4 %
Gen Operating & Maintenance	216,757	(1,904)	—	416,419	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	294,996	74,802	—	503,373	10,248	13.7 %
Grand Total	\$ 170,822	\$ —	\$ —	\$ —	(418,323)	

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
Total	1.00	1.00	1.00	1.00	—	—

FUND PURPOSE AND GOALS

The Municipal Court Special Revenue Fund is used to manage several of the department's programs and projects:

The Court Security Project of the Special Purpose Fund was established under the authority of Article 102.017(c) of the Texas Code of Criminal Procedure to finance the purchase of Security Personnel and Security services along with items related to the buildings that house the operations of Municipal Court.

The Court Technology Project of the Special Purpose Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure to finance the purchase and maintenance of technological enhancements for the Municipal Court.

Special Project Funds Municipal Court Special Revenue Fund Statement

The Juvenile Case Management Project of the Special Purpose Fund was established under the authority of Article 102.0174 of the Texas Code of Criminal Procedure to pay for costs related to juvenile case manager positions.

The Truancy Prevention & Diversion Project of the Special Purpose Fund was established under the authority of Article 102.015 of the Texas Code of Criminal Procedure. This legislation allows a governing body of a municipality by ordinance to create a juvenile case manager fund.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

- These projects remain active and unappropriated revenue received through FY2023 totals \$503,373. This fund has 1 authorized position (AP) allocated 50% to Juvenile Case Manager Project and Truancy Prevention & Diversion Project.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	2,735,308	4,599,689	2,735,308	10,505,844	5,906,155	128.4 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	2,735,308	4,599,689	2,735,308	10,505,844	5,906,155	128.4 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	1,204,672	4,599,689	2,735,308	10,505,844	5,906,155	128.4 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,204,672	4,599,689	2,735,308	10,505,844	5,906,155	128.4 %
Grand Total	\$ 1,530,636	\$ —	\$ —	\$ —	\$ —	

FUND PURPOSE AND GOALS

The CCPD Community Based Fund, a life-to-date fund was created to track multi-year funding awards, and provide financial support for crime prevention or intervention programs of local, registered non-profit agencies. These programs are to supplement the current crime prevention strategies funded by the Crime Control and Prevention District. These programs must address at least one of the following goals: reduce violent crime and gang related activities, support efforts to increase the safety of residents and to support efforts to increase the safety of youth as well as reduce juvenile crime through crime prevention and intervention programs.

Agencies submit proposals to the Fort Worth Police Department (FWPD), outlining the details of their crime prevention programs, including a project overview, budget summary, outcomes, and activity measures. Agencies are encouraged to integrate evidence-informed strategies and describe how their project impacts the District’s mission.

All proposals are reviewed and scored by a committee. The Scoring Committee makes recommendations to the CCPD Board, and programs are awarded funding on a competitive basis based on the amount of funds allocated towards community-based programming each fiscal year.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Change from Adopted	
					Amount	%
Revenues						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Intergovernmental	51,878	—	—	—	—	0.0 %
Charge for Service	1,321,222	—	1,288,713	275,716	275,716	0.0 %
Use of Money & Property	(978,374)	—	527,389	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	394,726	—	1,816,102	275,716	275,716	0.0 %
Expenses						
Salaries & Benefits	7,818	—	—	—	—	0.0 %
Gen Operating & Maintenance	683,790	—	1,816,102	275,716	275,716	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	730,888	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,422,496	—	1,816,102	275,716	275,716	0.0 %
Grand Total	\$ (1,027,770)	\$ —	\$ —	\$ —	—	0.0 %

Note: These project funds are life to date; therefore appropriation adjustments may carry over fiscal years.

FUND PURPOSE AND GOALS

The Special Purpose Fund is used to manage funds associated with various city programs and projects. Projects held in this fund are life to date.

FY2025 DISCUSSION

- Increases by \$275,716 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.

Special Project Funds

Specially Funded Projects List

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
MLK/JUNETEENTH COMMITTEE P_S00006	149	—	652	—	—	0.0 %
MAYORS COMM PERSONS W/DISABIL P_S00007	2,011	—	20,287	—	—	0.0 %
ANIMAL ADOPTION CENTER P_S00026	—	—	500,000	—	—	0.0 %
NORTHSIDE COMMUNITY CENTER P_S00051	41,429	—	—	—	—	0.0 %
COURT SECURITY FUNDS P_S00094	76,350	12,215	262,599	161,558	149,343	1222.6 %
COURT TECHNOLOGY FEES P_S00095	139,907	—	945,557	112,063	112,063	0.0 %
JUVENILE CASE MANAGER FUNDS P_S00096	40,838	988	299,539	10,507	9,519	963.5 %
TRUANCY PREVENTION & DIVERSION P_S00097	39,618	61,599	414,242	219,245	157,646	255.9 %
ENERGY AID P_S00104	107,499	—	—	—	—	0.0 %
FW HUMAN RELATIONS COMMISSION P_S00107	6,939	—	6,450	—	—	0.0 %
RESOURCE CONSERVATION PROGRAM P_S00109	22,860	—	—	—	—	0.0 %
DEVELOPER TECH IMPROVEMENTS	1,066,171	—	1,288,713	275,716	275,716	0.0 %
CCPD Community Based Program FY23	233,344	2,735,308	2,735,308	—	(2,735,308)	(100.0)%
CCPD Community Based Program FY24	—	4,599,689	—	—	(4,599,689)	(100.0)%
Grand Total	\$ 1,774,955	\$ 7,409,799	\$ 6,473,347	\$ 779,089	\$ 428,571	5.8 %

Note: These projects are life to date and may receive supplemental appropriations during FY2024.

Gas Endowment Funds

Gas Lease Transfer Out P_101770

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Aviation Endowment Gas Lease	5,368,865	—	1,541,872	1,738,854	196,982	12.8 %
Aviation Gas Lease Cap Proj	—	—	40,216	37,323	(2,893)	(7.2)%
General Endowment Gas Lease	1,365,028	—	421,219	563,954	142,735	33.9 %
General Gas Lease Capital Prj	—	—	34,938	34,105	(833)	(2.4)%
Lake Worth Gas Lse Cap Project	—	—	79,399	78,516	(883)	(1.1)%
Muni Golf Gas Lease Cap Proj	—	—	3,878	3,275	(603)	(15.5)%
PARD Endowment Gas Lease	1,456,886	—	424,860	503,323	78,463	18.5 %
PARD Gas Lease Capital Project	—	—	724,926	600,104	(124,822)	(17.2)%
Water/Sewer Endowmt Gas Lse	452,664	—	156,751	152,452	(4,299)	(2.7)%
Water/Sewer Gas Lease Cap Proj	—	—	15,563	17,211	1,648	10.6 %
Grand Total	\$ 8,643,443	\$ —	\$ 3,443,622	\$ 3,729,117	\$ 285,495	8.3 %

Gas Lease Bank Fees P_100801

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
PARD Endowment Gas Lease	31,313	—	48,000	35,336	(12,664)	(26.4)%
General Endowment Gas Lease	36,854	—	61,500	41,026	(20,474)	(33.3)%
Aviation Endowment Gas Lease	102,032	—	177,524	113,703	(63,821)	(36.0)%
Water/Sewer Endowmt Gas Lse	10,625	—	21,500	12,433	(9,067)	(42.2)%
Lake Worth Gas Lse Cap Project	5,067	—	—	—	—	—
PARD Gas Lease Capital Project	2,006	—	2,006	—	(2,006)	(100.0)%
Muni Golf Gas Lease Cap Proj	275	—	—	—	—	—
General Gas Lease Capital Prj	2,068	—	—	—	—	—
Aviation Gas Lease Cap Proj	2,359	—	—	—	—	—
Water/Sewer Gas Lease Cap Proj	14	—	—	—	—	—
Grand Total	\$ 192,613	\$ —	\$ 310,530	\$ 202,498	\$ (108,032)	(34.8)%

FUND PURPOSE AND GOALS

The Endowment Gas Lease funds were established for the purpose of housing specific gas well revenues intended to remain intact and allow for the investment of the funds in accordance with the Financial Management Policies. The revenue generated from the investment of the funds would be a long-term source of income, to be spent for specific purposes. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, recommends to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust is determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council.

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one-time program initiatives and capital projects that meet one or more of the program and project criteria listed below:

- Capital projects with a minimum 10-year useful life.
- To provide matching grant funds to leverage funds for capital projects.
- Technology with a minimum 5-year useful life.
- Acquisition of equipment and fleet assets including contributions to a revolving replacement fund.

- To fund one-time community-wide economic and neighborhood development initiatives and projects.
- To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property).
- To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the city's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and city affiliated corporation funds) during that reporting period.
- To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines.
- To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated city fund, to meet the minimum reserve requirements established for that fund.
- To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue. Royalties may be considered for supporting the maintenance of the Fort Worth art collection.
- To provide a minimum of one million dollars, subject to funds availability within the annual distribution, for the acquisition of land to serve as open space, green space, natural area or other similar properties that will preserve or increase the permeable surfaces in the city.

Aviation Endowment Fund

This fund includes bonus, royalty, and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, which are recorded in the Municipal Airports fund and allocated in the following manner:

- Fifty percent to the Airports Gas Lease Project fund for Aviation Capital Improvement Projects.
- Fifty Percent to the Aviation Endowment Gas Lease Fund.

General Endowment Funds

This fund includes all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other city property, including unrestricted parkland, will be allocated as follows:

- Fifty percent of the revenue will be allocated to the Capital Projects Reserve Fund.
- Fifty percent of the revenue will be allocated to the General Endowment Gas Lease Fund.

PARD Council Restricted Gas Funds

Bonus revenues from gas leases associated with park land are recorded in the Park Gas Lease Project Fund and are designated for use for capital improvements at the park where the gas leases are located. Royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions require proceeds to be spent within the park system, except for the Nature Center, shall be allocated as follows:

- Fifty percent to the Park Gas Lease Project Fund.
- Fifty Percent to the Park System Endowment Gas Lease Fund.

Water & Sewer Endowment Fund

Funds from Water and Sewer property and park land located in and around Lake Worth (except the Nature

Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed. All other revenue derived from Water and Sewer assets will be allocated as follows:

- Seventy-five percent to Water and Sewer Gas Lease Capital Projects Fund.
- Twenty-five percent of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

The Gas Lease Transfer Out and Bank Fee projects track the administrative overhead for managing the gas lease funds. Transfers show funding transfers from the various gas lease funds to support the General Fund and Community Tree Planting Program Fund where overhead expenses occur. Gas Lease Capital (capital) funds are included in the table alongside Gas Endowment (operating) funds for a holistic overview of gas lease support of operating activities.

Proprietary Funds

Enterprise Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	\$ 1,792,856	\$ 1,896,825	\$ 1,896,825	\$ 2,385,285	\$ 488,460	25.8%
Charge for Service	691,431,636	668,339,316	708,539,316	719,829,985	51,490,669	7.7%
Use of Money & Property	27,190,298	18,883,157	18,883,157	19,124,658	241,501	1.3%
Other	18,288,152	15,572,655	16,053,875	17,355,753	1,783,098	11.5%
Transfer In	26,635,840	34,488,967	34,488,967	36,718,461	2,229,494	6.5%
Total Revenues	765,338,782	739,180,920	779,862,140	795,414,142	56,233,222	7.6%
Use of Fund Balance	—	1,907,217	5,937,217	149,098	(1,758,119)	-92.2%
Expenses						
Salaries & Benefits	107,885,944	118,516,539	118,366,539	123,803,505	5,286,966	4.5%
Gen Operating & Maintenance	75,365,137	328,663,863	347,815,011	353,848,210	25,184,347	7.7%
Debt Service Accts	1,170,387	33,900	514,820	54,400	20,500	60.5%
Transfer Out	322,572,329	290,359,997	317,274,997	313,323,064	22,963,067	7.9%
Total Expenses	506,993,797	737,574,299	783,971,367	791,029,179	53,454,880	7.2%
Grand Total	\$ 258,344,985	\$ 3,513,838	\$ 1,827,990	\$ 4,534,061	\$ 1,020,223	
Contribution to Fund Balance	—	3,513,838	1,827,990	4,534,061	1,020,223	29.0%
Revenues Over(Under) Expenses	\$ 258,344,985	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Enterprise funds provide direct deliverables to customers who receive goods or services in exchange for payment. The City charges rates for these services and deposits the revenue into separate operating funds. This revenue pays for the delivery of each service or product. Each operation is intended to be a self-supporting business, therefore employing the enterprise financial model. The City currently operates five funds on this basis: Water and Sewer, Municipal Airports, Municipal Parking, Stormwater Utility, and Solid Waste.

The Municipal Airports Fund supports the operations of Alliance, Meacham, and Spinks Airports through the collection of revenue primarily generated by land and terminal building leases, as well as landing fees, hangar rental, and fuel flowage.

The Municipal Parking Fund is managed by the Transportation and Public Works Department and maintains six parking garages, twenty surface lots, and more than 3,000 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages, and street metered parking spaces, the lease of office and retail space, and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

The Solid Waste Fund is responsible for the collection of refuse and recycling throughout the city. Operations are financed by monthly residential refuse collection rates, service charges for special bulk/brush collection, residential recycling rates, and other miscellaneous fees. These comprehensive solid waste service charges are collected from residents through a monthly fee added to their water bill.

The Stormwater Utility Fund has the responsibility of providing stormwater management to approximately 244,000 residential, commercial, and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent. Residential unit charges are collected from residents through a monthly fee added to their water bill.

The Water and Sewer Fund is responsible for providing water, wastewater, and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. The fund serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers every month. Debt is issued for large capital projects.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	—	54,100	54,100	47,100	(7,000)	-12.9 %
Charge for Service	7,049,546	6,553,200	6,553,200	6,755,260	202,060	3.1 %
Use of Money & Property	9,211,519	9,008,701	9,008,701	9,503,602	494,901	5.5 %
Other	129,712	123,688	123,688	124,800	1,112	0.9 %
Transfer In	59,501	59,501	59,501	59,500	(1)	0.0 %
Use of Fund Balance	—	1,815,000	3,645,000	—	(1,815,000)	-100.0 %
Total Revenues	16,450,278	17,614,190	19,444,190	16,490,262	(1,123,928)	-6.4 %
Expenses						
Salaries & Benefits	2,918,902	3,366,063	3,366,063	3,158,234	(207,829)	-6.2 %
Gen Operating & Maintenance	6,566,320	9,081,489	9,081,489	9,473,708	392,219	4.3 %
Transfer Out & Other	8,857,545	5,166,638	6,996,638	3,858,320	(1,308,318)	-25.3 %
Total Expenses	18,342,767	17,614,190	19,444,190	16,490,262	(1,123,928)	-6.4 %
Grand Total	\$ (1,892,489)	\$ —	\$ —	\$ —	\$ —	(6.4)%

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	31.00	30.48	31.00	30.48	—	—
Total	31.00	30.48	31.00	30.48	—	—

FUND PURPOSE AND GOALS

The Aviation Department oversees a system of airports, which includes: Fort Worth Meacham International Airport (Meacham), Fort Worth Spinks Airport (Spinks), and Perot Field Fort Worth Alliance Airport (Perot Field). The Department is responsible for capital improvements, accounts payable/receivable, grants management, human resources, leasing, and accounting and budgeting for all three Fort Worth Airports to varying degrees. For Meacham and Spinks Airports, the Operations Division is responsible for the day-to-day operations of each airport and inspects each airport to identify deficiencies and implement appropriate corrective action; the Maintenance Division is responsible for maintaining airfields and airport facilities. For Perot Field, Alliance Air/Aviation Services performs the operational and maintenance duties required.

Fort Worth Meacham International Airport – The city's oldest operating airport – dating to 1925 – is situated just five miles north of downtown Fort Worth. From its humble beginnings as a 100-acre site with dirt and sod runways, the airport has grown into a premier general aviation airport. Meacham now encompasses over 900 acres of land with two active runways. There are currently 108 total hangar facilities accounting for over 1.5 million square feet of hangar space housing over 360 based aircraft. Meacham maintains a state-of-the-art U.S. Customs and Border Protection User Fee Facility that first became operational in June 2019, providing a port of entry into the U.S. for the international corporate and general aviation community.

The renovation of Meacham’s main administration building was completed in 2017. Aviation, Planning and Development staff, and other airport tenants, including one of two Fixed Based Operators (FBOs), are now located in the newly renovated building. The FBOs, Texas Jet and American Aero, provide a majority of the airport’s fuel flowage and hangar space. Meacham based businesses also include specialized aeronautical services consisting of fueling, maintenance, storage, painting, flight training, and aero-medical flight services providers. Aviation activity continues to rise at Meacham which now ranks as the busiest general aviation airport in the State of Texas and 32nd overall in the United States.

Fort Worth Spinks Airport – Located 14 miles south of downtown Fort Worth, was originally established in the early 1960s as Oak Grove Airport and remained active until the passing of its owner and founder Maurice "Pappy" Spinks. In 1988, a ceremony was held closing Oak Grove and activating Spinks Airport, just adjacent to the west and named in his honor. Spinks is the newest of the three Fort Worth Airports and covers an area of just over 800 acres.

Spinks provides two runways - one asphalt surface and the other a turf surface. Its single FBO occupies a 7,400 square foot terminal building and provides fueling, aircraft storage and concierge services for aircraft operators. Currently, it has over 60 hangar facilities which house over 240 based aircraft. Other on-sight businesses at Spinks include aviation maintenance and paint facilities, hangar storage, fueling, and flight training. In 2023 the Aviation Department completed the construction of 12 additional box hangars expanding aircraft storage capacity.

Perot Field – Established in 1989, Perot Field holds the distinction of being the world's first industrial airport and is the centerpiece of a 27,000-acre master-planned development known as Alliance, Texas. Perot Field was built to house large industrial and cargo operators and potentially scheduled passenger service in the future. The airport is owned by the City of Fort Worth and operated by a Management Agreement with privately held Alliance Air/Aviation Services, a subsidiary of Hillwood Development Company, LLC. The airport features a vast array of flight services, including general aviation, industrial/air cargo, and military aviation. The airport maintains a U.S. Customs and Border Protection office for the convenience of its on-sight businesses and users. The airport is nearly 1,200 acres and offers two parallel 11,000 feet long concrete runways.

In addition to general aviation services, Perot Field serves as the southwest regional hub for FedEx Express and Amazon Prime Air, which are the principal anchor tenants. Other major tenants include Burlington Northern Santa Fe (BNSF) Railway, Tarrant County College Northwest Center of Excellence, Drug Enforcement Administration, Federal Aviation Administration (FAA), and the Gulfstream Aerospace Corporation Maintenance facility. Alliance Air/Aviation Services serves as the only FBO at the airport and provides over 20,000 square feet of customer service areas/office space, multiple community hangars, fuel, and based aircraft.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$1,310,360 in Contribution to Fund Balance to meet all reserve requirements.
- Increases by \$327,362 in General Operating & Maintenance for costs associated with IT System Support, Fleet Service Admin Charge, Network Services and IT Services allocation costs.
- Increases by \$146,475 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$90,504 in contractual commitments due to inflationary and growth factors.
- Decreases by (\$26,536) in General Operating & Maintenance for electricity and other utility costs.
- Decreases by (\$354,304) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decrease by (\$2,618,677) in Capital Interfund Transfer Out for Capital Improvement Projects.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Management				
Operating Expense to Revenue (OER) Ratio				
Airport System (Maintain OER at 65.0% or lower)	57.7 %	65.0 %	65.0 %	65.0 %
Capital Investment Funding				
Airport System	77.0 %	100.0 %	100.0 %	100.0 %
Operations				
Perform direct monitoring and evaluation of the airside and landside operational, safety and security functions. Administer all applicable federal, state and local rules, regulations and procedures; perform community relations functions.				
% of time airport status is 'open' (Spinks)	100.0 %	100.0 %	98.0 %	98.0 %
% of time airport status is 'open' (Meacham)	100.0 %	100.0 %	98.0 %	98.0 %
% of time airport status is 'open' (Perot Field)	100.0 %	100.0 %	98.0 %	98.0 %
Maintenance				
Provide a well maintained airport environment through proper planning and scheduling of routine and unscheduled maintenance.				
% of work orders addressed within 24 hours (Spinks)	100.0 %	100.0 %	100.0 %	100.0 %
% of work orders addressed within 24 hours (Meacham)	100.0 %	100.0 %	100.0 %	100.0 %
% of work orders addressed within 24 hours (Perot Field)	100.0 %	100.0 %	100.0 %	100.0 %
Business Development				
Airport System revenue growth at 10 percent or greater from previous year.				
Airport System revenue growth percent from previous year	5.0 %	9.6 %	9.6 %	10.0 %

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	30,993	37,000	37,000	30,000	(7,000)	-18.9 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	7,354,600	7,271,137	7,271,137	7,633,250	362,113	5.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	318,537	173,326	173,326	127,928	(45,398)	-26.2 %
Special Assessments	—	—	—	—	—	0.0 %
Other	3,304	—	—	—	—	0.0 %
Transfer In	431,979	600,000	600,000	600,000	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	8,139,413	8,081,463	8,081,463	8,391,178	309,715	3.8 %
Expenses						
Salaries & Benefits	1,302,219	1,649,510	1,499,510	1,556,735	(92,775)	-5.6 %
Gen Operating & Maintenance	3,171,680	4,407,747	4,557,747	3,989,974	(417,773)	-9.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	3,029,299	2,024,206	2,024,206	2,844,469	820,263	40.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	7,503,198	8,081,463	8,081,463	8,391,178	309,715	3.8 %
Grand Total	\$ 636,215	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	21.00	21.00	21.00	21.00	—	—
Total	21.00	21.00	21.00	21.00	—	—

FUND PURPOSE AND GOALS

The Parking Services Division within the Transportation and Public Works Department maintains and manages six parking garages, 20 surface lots, and over 3,200 metered parking spaces citywide.

The city garages are located at 10th and Taylor Street, 1200 Houston Street, 1301 Commerce Street, 1401 Gendy Street, 246 West 15th Street, and 8th and Main Street, which is under a long-term lease to the Hilton Hotel. These facilities provide parking for the general public, especially as it relates to the Will Rogers Memorial Center, Museum of Science and History, Amon Carter Exhibits Hall, the Community Arts Center in the Cultural District, the Fort Worth Convention Center, City Hall, and the Central Business District in Downtown. They also allocate space for city vehicles and the personal vehicles of city employees.

Metered parking exists throughout the Downtown Central Business District, the Texas Christian University/Berry Street area, the West 7th Urban Village, the Cultural District, and the Hospital District.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$972,450 in Contribution to Fund Balance as a result of the decreases for Debt Service Fund. The transfer to Parking Debt Service fund was made directly from the General Debt Service fund.
- Increases by \$467,189 in contractual commitments due to inflationary and growth factors.
- Increases by \$82,322 in salary and for previously approved costs associated with pay for performance, rising health care costs, pay band adjustment and pension contributions.
- Decreases by (\$140,000) for Capital Interfund Transfer Out associated with one-time cost for Houston Street Garage Automation Upgrade.
- Decreases by (\$175,517) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$921,363) in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs. The reduction is offset by Contribution to Fund Balance.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	16,155	18,785	18,785	18,785	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	70,246,664	72,341,595	72,341,595	79,132,398	6,790,803	9.4 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	7,956,490	7,094,744	7,094,744	6,656,742	(438,002)	-6.2 %
Special Assessments	—	—	—	—	—	0.0 %
Other	2,900,403	2,803,967	2,803,967	3,335,953	531,986	19.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	2,000,000	—	—	0.0 %
Total Revenues	81,119,712	82,259,091	84,259,091	89,143,878	6,884,787	8.4 %
Expenses						
Salaries & Benefits	6,180,526	5,948,198	5,948,198	5,916,433	(31,765)	-0.5 %
Gen Operating & Maintenance	60,415,255	64,560,928	68,246,776	72,986,701	8,425,773	13.1 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	8,481,381	11,749,965	10,064,117	10,240,744	(1,509,221)	-12.8 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	75,077,162	82,259,091	84,259,091	89,143,878	6,884,787	8.4 %
Grand Total	\$ 6,042,550	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	70.00	70.00	71.00	71.33	1.00	1.33
Total	70.00	70.00	71.00	71.33	1.00	1.33

FUND PURPOSE AND GOALS

The Environmental Services Department promotes a clean, safe community through planning, projects, programs and services spanning solid waste management, environmental quality and consumer health. The Solid Waste Services Division is funded through the City of Fort Worth’s Solid Waste Fund. Formally established in 1982, the Solid Waste Fund is an enterprise fund that assists the City in providing residential solid waste collections, recycling processing, waste disposal and related solid waste management services within the community. Solid Waste programs and services help to ensure that the City has consistent, reliable solid waste collections and disposal options.

The Solid Waste Services Division includes a wide range of programs and services which support City of Fort Worth residential solid waste programs through activities which include:

- Residential solid waste curbside collections, hauling and disposal across four lines of services:
 - Garbage – one time per week
 - Recycling – one time per week

- Yard (Organics) – one time per week
- Brush & Bulk – one time per month
- Operation of four (4) residential drop-off stations to support waste collection outside of regular collections.
- Operation of the Environmental Collection Center for consolidations and disposal of household hazardous waste
- Operation of the City of Fort Worth Southeast Landfill
- Citywide dead animal collection and disposal
- Citywide pedestrian street/sidewalk trash can maintenance and collections
- Public education and outreach
- Compliance with solid waste program rules and regulations with an annual transfer to the Code Compliance Department
- Support for roadway maintenance with an annual transfer to the Transportation & Public Works Department to offset roadway impacts from solid waste equipment (i.e., 50% from revenue collected from Grant of Privilege permitted commercial service providers is transferred each fiscal year).

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

A City reorganization created the new Environmental Services Department in FY2024. The new Environmental Services Department now operates through the Solid Waste Fund, the Environmental Protection Fund, and the portion of the General Fund budget used for Code Compliance Consumer Health.

The Adopted Budget:

- * Increases by \$91,093 and one authorized position (AP) for a Management Analyst I transferred from the General Fund.
- * Increases revenue by \$6,790,803 from higher fees for container hauling, a landfill environmental fee, and residential waste collection billing.
- * Increases by \$4,670,271 for two prior year CPI commitments for the Waste Management contract.
- * Increases by \$2,341,578 for contracts, consulting, and professional services. Waste management contracts typically have rates tied to the CPI which can be as high as 5% in some years.
- * Increases by \$996,309 for waste disposal costs at the landfill.
- * Increases revenue by \$386,156 by charging a higher per-ton fee for tonnage brought to the landfill for both GOP and non-GOP haulers which is offset by a contribution to fund balance.
- * Increases by \$197,543 for outside fleet vehicle repair and maintenance, minor equipment, and fuel oil and lubricants.
- * Increases by \$81,052 for a department Director position with the balance of position expense shared with the General Fund \$83,508 and the Environmental Services Fund \$81,052 to provide senior leadership for the Environmental Services department.
- * Increases by \$65,579 for utilities including electricity \$34,615 and water/wastewater disposal services \$30,964.
- * Increases by \$56,304 for various indirect cost allocations.
- * Increases revenue by \$14,624 for no longer allowing new customers to use a 32 gallon rolling cart for curbside pickup which does not cover costs. All existing customers may continue to use a 32 gallon cart.
- * Decreases by (\$29,738) for the net difference between salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions plus current year adjustments for salary and benefits.

- * Decreases by (\$174,172) for budgeted salary and benefit savings.
- * Decreases by (\$1,509,221) for increases in contractual obligations, maintenance, interfund transfer costs and one AP transfer resulting in a reduction in capital project funding and contribution to fund balance.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Solid Waste Contract Management				
Solid Waste Services provides residential solid waste collection, processing and disposal and landfill disposal services through public/private contracts and collaboration.				
# of missed waste collection per 1000 households	1.8	1.0	1.0	1.0
% of waste diverted from landfills	18 %	19 %	30 %	30 %
Recycling Materials sent to MRF have a Contamination Rate not to exceed 22%	26.7 %	26.7 %	15 %	15 %
Solid Waste Drop Off Stations				
To provide a convenient and free drop off facility for bulk trash, brush, and residential waste that exceeds weekly curbside allocations.				
% increase in # of visits to Drop-Off Sites (304,977 total visits)	(0.73)%	1 %	1 %	1 %
Total pounds of household hazardous waste collected	2,067,594	2,088,269	2,088,269	2,088,269

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	163,220	140,000	140,000	379,400	239,400	171.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	50,037,210	57,747,299	57,747,299	63,806,326	6,059,027	10.5 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	472,219	310,000	310,000	240,000	(70,000)	-22.6 %
Special Assessments	—	—	—	—	—	0.0 %
Other	13,608	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	92,217	92,217	149,098	56,881	61.7 %
Total Revenues	50,686,256	58,289,516	58,289,516	64,574,824	6,285,308	10.8 %
Expenses						
Salaries & Benefits	9,522,425	11,110,767	11,110,767	11,488,404	377,637	3.4 %
Gen Operating & Maintenance	5,211,882	9,438,571	9,378,871	10,232,528	793,957	8.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	164,070	—	59,700	20,500	20,500	0.0 %
Transfer Out & Other	35,770,987	37,740,178	37,740,178	42,833,392	5,093,214	13.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	50,669,364	58,289,516	58,289,516	64,574,824	6,285,308	10.8 %
Grand Total	\$ 16,892	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	116.00	114.95	118.00	116.95	2.00	2.00
Total	116.00	114.95	118.00	116.95	2.00	2.00

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 759,112 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$123,179 and one authorized position (AP) for Sr Capital Financial Analyst transferred from the General Fund of Development Services department to improve tracking, planning, reconciling and reporting Capital funds.
- Increases by \$109,890 and one AP for Management Analyst I to efficiently & safely perform the regular inspection, testing, & maintenance required to ensure high reliability during severe weather. The cost of this position is offset with reductions for external contractor costs.
- Increases by \$3,499,019 in Capital Interfund Transfer Out for Capital to advance the delivery of high priority capital flood mitigation improvement project phases in several neighborhoods. The increase is offset by stormwater utility fee revenue.
- Increases by \$2,142,874 in Capital Interfund Transfer Out for Capital Improvement Projects which is offset by revenue generated from a 5% stormwater utility fee increase effective January 1st.
- Increases by \$735,632 in contractual commitments due to inflationary and growth factors.
- Increases by \$681,964 in Capital Interfund Transfer Out for Capital Improvement Projects which is offset by increased stormwater development review application fees effective January 1st.
- Increases by \$552,992 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$384,153 in Transfer Out for Street Rental fee to the General Fund.
- Increases by \$146,943 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Decrease by (\$398,130) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.
- Decreases by (\$1,568,400) for one-time costs due to previously approved budget that was only needed for one fiscal year.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
License & Permits	1,582,488	1,646,940	1,646,940	1,910,000	263,060	16.0 %
Charge for Service	556,743,616	524,426,085	564,626,085	562,502,751	38,076,666	7.3 %
Use of Money & Property	9,231,533	2,296,386	2,296,386	2,596,386	300,000	13.1 %
Other	15,241,125	12,645,000	13,126,220	13,895,000	1,250,000	9.9 %
Transfer In	26,144,360	33,829,466	33,829,466	36,058,961	2,229,495	6.6 %
Use of Fund Balance	—	—	200,000	—	—	0.0 %
Total Revenues	608,943,122	574,843,877	615,725,097	616,963,098	42,119,221	7.3 %
Expenses						
Salaries & Benefits	87,961,871	96,442,001	96,442,001	101,683,699	5,241,698	5.4 %
Gen Operating & Maintenance	225,907,026	241,175,128	256,550,128	257,165,299	15,990,171	6.6 %
Debt Service Accts	1,006,317	33,900	455,120	33,900	—	0.0 %
Transfer Out & Other	266,433,117	237,192,848	262,277,848	258,080,200	20,887,352	8.8 %
Total Expenses	581,308,331	574,843,877	615,725,097	616,963,098	42,119,221	7.3 %
Grand Total	\$ 27,634,791	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	1,008.00	982.25	1,021.00	993.61	13.00	11.36
W&S Capital Projects	—	25.75	—	27.39	—	1.64
Total	1,008.00	1,008.00	1,021.00	1,021.00	13.00	13.00

FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. Fort Worth Water (the Utility) serves approximately 1.4 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

The Water Department is responsible for providing safe, clean drinking water to Fort Worth residents and customer cities. The Sewer Department collects, monitors, treats and processes domestic and industrial waterborne waste from Fort Worth and other contracting communities. The Reclaimed Water Department provides highly treated effluent from Fort Worth’s water reclamation facility. Reclaimed water is distributed through a separate system to wholesale and retail reclaimed water customers for non-potable uses such as irrigation and industrial cooling towers.

The Customer Care Division performs metering services as well as billing and collection functions for water, sewer, reclaimed water, stormwater, environmental, and solid waste services for wholesale and retail customers. It also processes orders for new services, collects delinquent payments and investigates complaints. The division also manages programs to encourage efficient water use, provides educational programming to the public, and is responsible for internal and external communications. In addition, the division provides backflow prevention services as well as industrial pretreatment by permitting and monitoring businesses and industries that produce a high level of concentrated waste to reduce the impact to the sewer system. The division also coordinates development activities for the Utility with the Development Services Department.

The Management Services Division develops and monitors operating budgets and capital improvement programs, determines rates, and coordinates all fiscal and administrative functions for the Utility, including procurement activities and capital improvement project accounting. The division also provides capital project support, organizational development, information technology services, environmental health and safety program administration, security and emergency planning, records management and workforce development.

The Strategic Operations Division is responsible for developing a master plan for all water and sewer capital projects. This division provides infrastructure and facility planning, asset management, technical support, and SCADA systems management for the Utility. The regulatory affairs section serves as the departmental liaison on all intergovernmental and regulatory issues related to water and sewer services. The laboratory section provides water and sewer sampling and laboratory analysis.

The Capital Delivery Division is responsible for engineering and construction of facilities and pipeline projects including water and sewer mains, new development infrastructure, treatment facilities, storage tanks, pump stations, and lift stations. The division provides in-house design, construction inspection services and coordination of projects with the City's street bond program.

The Plant Operations Division treats and distributes a safe water supply to meet customer needs and operates five water treatment plants and various water storage and pumping facilities located throughout the city. It is responsible for the metering of all the wholesale customer cities' water and sewer services. The division also provides wastewater treatment services for Fort Worth and its customer cities through a regional water reclamation facility. Furthermore, this facility dewateres and treats Class A and AB biosolids for beneficial re-use. The facility produces biogas in its onsite digesters for RIN credit to a third party, who provide a monthly royalty payment to Fort Worth. The water reclamation facility generates a high percentage of its energy using natural gas turbines.

The Field Operations Division is responsible for the maintenance and repair of close to 8,000 miles of water distribution and sewer collection system pipelines. The division handles main break and leak repairs, line location services, sewer overflows, inspection and cleaning of sewer lines, water and sewer taps, and fire hydrant and valve maintenance.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$288,990 for three authorized positions (APs) including a chemist and two environmental technicians to assist with maintaining compliance with existing PFAS regulations and position the utility to meet future PFAS regulations required by the EPA and TPDES permits.
- Increases by \$197,885 for two APs including a program coordinator and meter technician II to assist with maintaining compliant with upcoming revisions to the Lead and Copper Rule including tracking and verification of pipeline inventory and managing and monitoring programs for schools and childcare facilities throughout the service area.

- Increases by \$163,532 for three APs including a senior project control specialist and two professional engineers to assist with managing, tracking and executing capital projects driven by a growing CIP and project complexity; the cost of two authorized positions will be offset by bond funding.
- Increases by \$149,722 for two APs including two senior customer service representatives to assist with the Contact Center's increase in call complexity and duration to continue to maintain optimum service levels.
- Increases by \$143,953 for one AP to assist with increasing the capacity to grow and evolve the utility's data environment in conjunction with the City's initiative to enhance data driven decision-making and management processes.
- Increases by \$130,319 for one AP to enable 24/7/365 high-level supervisory oversight at the Village Creek Water Reclamation Facility.
- Increases by \$84,922 for one AP to assist with meeting the City's financial directive on inventory control and purchasing functions in the Village Creek Water Reclamation Facility warehouse.
- Increases by \$5,800,440 in required debt payments to keep up with growth and increased demand.
- Increases by \$9,610,041 in Transfers to Water/Sewer (PayGo) to address rehabilitation and replacement needs.
- Increases by \$6,549,753 in Raw Water Purchases due to a 3.4 percent Tarrant Regional Water District rate increase as well as a small increase in the projected amount of purchased water.
- Increases by \$5,396,529 to fund allocations for Administrative Costs, Risk Management, Information Technology and Transfers to the General Fund.
- Increases by \$4,131,429 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$3,911,825 in vehicle/heavy equipment purchases to keep up with necessary replacements of aging fleet and aging plant equipment.
- Increases by \$1,173,605 in contractual commitments due to inflationary and growth factors.
- Increases by \$838,359 in General Operating & Maintenance for electricity and other utility costs.
- Increases by \$826,769 in salaries and benefits due to increase in vacation payout.
- Increases by \$185,060 in transfer out, offset by capital funds, for one assistant attorney position to address federal and state regulatory water issues.
- Increases by \$21,492,363 in Water Service revenue.
- Increases by \$15,240,974 in Sewer Service and Contracts revenue.
- Increases by \$200,000 in Wholesale and Retail Reclaimed Water revenue.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
Financial Viability				
This service area focuses on the financial health of the organization. Metrics based on this perspective allow management to gauge indicators related to cash collections to funding capital debt.				
Number of Days cash on hand (days funded operating)	222.9	223	223	100-150
Infrastructure Strategy & Performance				
This service area focuses on the condition of and costs associated with critical infrastructure assets.				
Number of main breaks & leaks per 100 miles of main	29.3	19.0	14	<=14.2
Infrastructure Leakage Index	3.18	3.00	<3.00	<4.00
Water Resource Sustainability				
This service area ensures water availability consistent with current and future customer needs through long-term resource supply and demand analysis, conservation and public education.				
Gallons per capita per day (GPCD) - In City	159	155	152	<150
Enterprise Resiliency				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	17.5%	17.5%	<=10%	<=10%
Customer Satisfaction				
This service area provides reliable, responsive, and affordable services in line with explicit, customer accepted service levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.				
% of calls answered within 60 seconds (water call center)	72.37%	80.00%	>=80.00%	>=85.00%
Product Quality				
This service area relates to the quality of potable water, treated effluent, and process residuals in full compliance with regulatory and reliability requirements and is consistent with customer, public health, and ecological needs.				
# of water quality complaints per 1,000 accounts	0.05	0.10	<0.30	<0.30
% of water quality complaints resolved within 120 hrs	97%	97%	≥97%	≥95%

Stakeholder Understanding & Support

This service area engenders understanding and support from oversight bodies, community and watershed interests, and regulatory bodies for service levels, rate structures, operating budgets, capital improvement programs and risk management decisions.

Number of people reached through presentations, public events & plant tours	35%	15%	>=15%	>=15%
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Community Sustainability

This service area relates to the Utility being cognizant of and attentive to the impacts its decisions have on current and long-term future community and watershed health and welfare.

Water annual savings from water efficiency incentive programs (million gallons)	25	40	40	90
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Employee & Leadership Development

Recruits and retains a workforce that is competent, motivated, adaptive, and safe-working. Establishes a participatory, collaborative organization dedicated to continual learning and improvement. Ensures employee institutional knowledge is retained and improved upon over time.

OSHA Recordable Incident Rate	8	7.4	<=5.6	<=5.6
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Internal Service Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	\$100,243,978	\$104,487,117	\$104,487,117	\$120,822,859	\$ 16,335,742	15.6%
Use of Money & Property	10,528,027	4,949,557	8,599,557	8,999,557	4,050,000	81.8%
Other	95,634,729	107,611,972	110,411,972	115,022,183	7,410,211	6.9%
Transfer In	9,630,000	860,583	860,583	—	(860,583)	-100.0%
Total Revenues	216,036,735	217,909,229	224,359,229	244,844,599	26,935,370	12.4%
Use of Fund Balance	—	2,872,660	32,813,926	1,798,250	(1,074,410)	-37.4%
Expenses						
Salaries & Benefits	45,732,290	49,778,275	49,778,275	51,142,723	1,364,448	2.7%
Gen Operating & Maintenance	155,247,190	169,676,258	203,299,635	190,719,908	21,043,650	12.4%
Transfer Out	2,251,228	1,327,356	4,095,246	2,275,583	948,227	71.4%
Total Expenses	203,230,708	220,781,889	257,173,156	244,138,214	23,356,325	10.6%
Contribution to Fund Balance	—	—	—	2,504,635	2,504,635	0.0%
Revenues Over(Under) Expenses	\$ 12,806,027	\$ —	\$ —	\$ —	\$ —	0.0%

FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and services provided by one department of the City of Fort Worth to another. Departments utilizing services provided in-house are charged a fee by the Internal Service Fund department providing the service. The Internal Service Fund departments depend upon revenue generated from those fees to support all departmental functions. The city currently operates five funds on this basis: Capital Projects Service, Fleet and Equipment Services, Group Health and Life Insurance, the Risk Financing Fund, and Information Technology Fund.

The Capital Projects Service Fund, through the Transportation & Public Works Department and the Property Management Department, provides engineering services for other city departments. Engineering services provided include project design and management, surveying, quality control testing, and construction inspection for all water, storm drain, sidewalk, and other infrastructure projects.

The Fleet and Equipment Services Fund enables the Property Management Department to procure and manage fuel and acquire, maintain, repair, and dispose of vehicles and equipment in the city fleet.

The Group Health and Life Insurance Fund coordinate the health insurance programs for active employees and their dependents. It also provides basic life insurance and manages the Employees' Wellness Program.

The Risk Financing Fund, which manages the Risk Management and Workers' Comp Divisions, is responsible for property and liability insurance and claims management, coordinating loss identification, reduction, and prevention programs, and providing workers' compensation benefits.

The Information Technology Fund, provides for the management of the city's information technology infrastructure, systems, and services. Fund expenditures range from routine replacement of IT equipment to major infrastructure projects.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	16,345,147	17,444,466	17,444,466	18,193,932	749,466	4.3 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	219,547	110,000	110,000	110,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	16,400	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	427,405	2,927,405	262,141	(165,264)	-38.7 %
Total Revenues	16,581,094	17,981,871	20,481,871	18,566,073	584,202	3.2 %
Expenses						
Salaries & Benefits	12,882,137	13,694,323	13,694,323	13,772,674	78,351	0.6 %
Gen Operating & Maintenance	2,506,644	3,478,156	3,478,156	3,879,975	401,819	11.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	548,387	809,392	3,309,392	913,424	104,032	12.9 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	15,937,168	17,981,871	20,481,871	18,566,073	584,202	3.2 %
Grand Total	\$ 643,926	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	125.00	125.00	125.00	125.00	—	—
Total	125.00	125.00	125.00	125.00	—	—

FUND PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	—	—	—	0.0 %
Expenses						
Salaries & Benefits	449,190	—	—	—	—	0.0 %
Gen Operating & Maintenance	376	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	449,566	—	—	—	—	0.0 %
Grand Total	\$ (449,566)	\$ —	\$ —	\$ —	—	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	—	—	—	—	—	—
Total	—	—	—	—	—	—

DEPARTMENT PURPOSE AND GOALS

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

During the 2023 period, four approved positions from the City Attorney’s Office assigned to capital project work were paid from this fund. These attorney’s are now in the General Fund and the City Attorney’s Office is not expected to use this fund at any time in FY2025.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- The fund is no longer used by the City Attorney's Office and there is no expectation of using it in FY2025.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	16,345,147	17,444,466	17,444,466	18,193,932	749,466	4.3 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	219,547	110,000	110,000	110,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	16,400	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	427,405	2,927,405	262,141	(165,264)	-38.7 %
Total Revenues	16,581,094	17,981,871	20,481,871	18,566,073	584,202	3.2 %
Expenses						
Salaries & Benefits	12,432,947	13,694,323	13,694,323	13,772,674	78,351	0.6 %
Gen Operating & Maintenance	2,506,270	3,478,156	3,478,156	3,879,975	401,819	11.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	548,387	809,392	3,309,392	913,424	104,032	12.9 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	15,487,604	17,981,871	20,481,871	18,566,073	584,202	3.2 %
Grand Total	\$ 1,093,490	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	125.00	125.00	125.00	125.00	—	—
Total	125.00	125.00	125.00	125.00	—	—

DEPARTMENT PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city-initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$662,206 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$150,015 in contractual commitments due to inflationary and growth factors.
- Increases by \$121,251 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Increases by \$116,110 in software licenses for inspections software renewal.
- Increase by \$104,032 in Capital Interfund Transfer Out for Capital Improvement Projects.
- Decreases by (\$583,855) in salary and benefits due to pay adjustments and increased budgeted vacancy rates that produced salary savings.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Charge for Service	36,668,769	34,702,786	34,702,786	43,622,603	8,919,817	25.7 %
Use of Money & Property	252,708	39,557	39,557	39,557	—	0.0 %
Other	76,784	21,309	21,309	63,910	42,601	199.9 %
Total Revenues	36,998,261	34,763,652	39,952,668	43,726,070	8,962,418	25.8 %
Expenses						
Salaries & Benefits	9,315,159	10,337,235	10,337,235	10,515,119	177,884	1.7 %
Gen Operating & Maintenance	26,173,961	24,162,548	29,351,564	32,236,039	8,073,491	33.4 %
Transfer Out & Other	132,224	263,869	263,869	974,912	711,043	269.5 %
Total Expenses	35,621,344	34,763,652	39,952,668	43,726,070	8,962,418	25.8 %
Grand Total	\$ 1,376,917	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	108.00	109.80	104.00	105.80	(4.00)	(4.00)
Total	108.00	109.80	104.00	105.80	(4.00)	(4.00)

FUND PURPOSE AND GOALS

The Fleet & Equipment Services Fund, an Internal Service Fund, is managed by the Fleet Services division of the Property Management Department. The Fleet Services division is responsible for the maintenance, servicing and accident repair of the entire City’s fleet. The Fleet & Equipment Services Fund also accounts for funding related to fuel services for the entire City’s fleet, although these functions are the responsibility of the General Services Division of the Property Management Department. Asset acquisition and asset disposition functions have historically been under the Fleet Services Division, however, in FY2022 these functions were transferred to the General Services Division.

The Fleet & Equipment Services Fund is primarily sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of Equipment Services’ operating funds come from interdepartmental charges from other city departments for fuel, parts, and other vehicle and equipment-related services. The application of an overhead charge to all vehicle repair parts, fuel, and outside services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department specific administrative functions.

Fleet Services operates the following five locations throughout the city of Fort Worth: James Avenue Service Center, Southside Service Center, Water Service Center, North Service Center, and Brennan Avenue body shop. Each of the Service Centers provides repair, maintenance, in-servicing and out-processing of fleet assets. The Brennan Avenue body shop location provides accident repair along with asset salvage and auction processing. In addition, the Field services section diagnoses and repairs vehicles and equipment in the field if the unit cannot be brought into a service center for repair.

In addition to operating, service and maintenance functions, all service centers provide onsite fueling stations. Petroleum availability includes; unleaded fuel, low Sulfur diesel, DEF additive, and propane. Furthermore, Fleet Services operates a non-manned fueling site in Southeast Fort Worth which includes a slow-fill compressed natural gas station.

In an effort to provide the best possible fleet services, the Fleet Services division also contracts a wide variety of fleet-related services to outside entities when contracting is deemed the most efficient and effective means to provide the required services. Maintenance and repair services are contracted out for the following reasons:

- The required expertise is not available in-house including proprietary diagnostic needs.
- Substantial capital investment would be necessary to perform the service in-house.
- The service could be performed by an outside vendor at a lower cost.
- Workload overflow relief as needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2025 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a robust vehicle replacement plan. As part of the plan, the Fleet Acquisition section, which during FY2022 was transferred to the General Services Division, analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, mileage, downtime, and with other determining factors to determine a replacement rating. Based on this yearly analysis, the vehicles and equipment are prioritized for replacement. The Fleet Acquisition section subsequently meets with each department to review and fine-tune the replacement rankings. The replacement lists are consolidated to determine replacement vehicle priorities for the coming fiscal year. In April of FY2023, the Fleet Division transferred one Buyer I, two Sr. Buyers, and one Purchasing Supervisor to FMS to accelerate the procurement of vehicles and equipment. A change request has been submitted as part of the FY2025 budget process to make the transition permanent.

Additionally, to stabilize budgeting for major purchases in vehicles and equipment, the city created a Vehicle and Equipment Replacement Fund (VERF) in FY2014. This provides a systematic, citywide approach to procurement and disposition of fleet, as well as ensures adequate funds are available to purchase vehicles and equipment.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Decreases by (\$421,579) four authorized positions in salary, benefits and general operating expenditures due to the transition of the Fleet Strike Force from Property Management to Financial Management Services in order to expedite procurement of vehicles and equipment.
- Increases by \$3,909,604 for outside maintenance and repair costs due to rising costs of services.
- Increases by \$3,375,038 for outside maintenance parts due to rising costs of goods.
- Increases by \$729,919 in Capital Interfund Transfer Out for Capital Improvement Projects.
- Increases by \$690,746 in contractual commitments due to inflationary and growth factors.
- Increases by \$471,303 in fleet fuel card services due to increased use of City fleet fuel cards.
- Increases by \$402,715 in salary and benefits for previously approved costs associated with pay for performance and rising health care costs.
- Increases by \$326,033 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost, and IT solutions allocation costs.
- Increases by \$238,335 for minor equipment due to inflationary and growth factors.
- Decreases by (\$224,831) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.
- Decreases by (\$844,722) for gasoline and diesel fuel due to decreased usage.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	1,272,296	1,564,193	1,564,193	1,888,698	324,505	20.7 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	8,919,833	4,600,000	8,250,000	8,600,000	4,000,000	87.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	66,893,454	74,173,367	76,973,367	79,384,368	5,211,001	7.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	2,445,255	8,995,255	1,536,109	(909,146)	-37.2 %
Total Revenues	77,085,583	82,782,815	95,782,815	91,409,175	8,626,360	10.4 %
Expenses						
Salaries & Benefits	1,070,450	1,034,637	1,034,637	1,148,105	113,468	11.0 %
Gen Operating & Maintenance	76,759,224	81,748,178	94,748,178	90,249,982	8,501,804	10.4 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	11,088	11,088	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	77,829,674	82,782,815	95,782,815	91,409,175	8,626,360	10.4 %
Grand Total	\$ (744,091)	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	11.00	8.25	11.00	8.25	—	—
Total	11.00	8.25	11.00	8.25	—	—

FUND PURPOSE AND GOALS

The Group Health & Life Insurance Fund administers health insurance for employees and their dependents in addition to basic life insurance for employees. Since FY2002, the Group Health & Life Insurance Fund has included a budget for the Employees' Wellness Program. Fund revenues come from active employees, contributions from city funds, and interest on investments.

The Group Health & Life Insurance Fund is comprised of the Benefits & Wellness Divisions, which were combined into the Benefits/Wellness division in FY2021.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$8,175,164 in Claims Payments/Settlements due to City's claims costs to rise significantly.
- Increases by \$438,757 in Stop Loss premium.
- Increases by \$141,502 in General Operations and Maintenance due to higher allocations for Administrative Costs.
- Increases by \$150,000 in General Operations and Maintenance for childcare concierge services.
- Increases by \$43,417 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions.
- Increases by \$45,179 in salary and benefits due to salary savings on new hires in 2024.
- Decreases by \$(451,262) in Claims Administration Expenses.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	1,132,939	200,000	200,000	250,000	50,000	25.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	28,396,490	33,417,296	33,417,296	35,573,905	2,156,609	6.5 %
Transfer In	9,630,000	—	—	—	—	0.0 %
Use of Fund Balance	—	—	15,702,250	—	—	0.0 %
Total Revenues	39,159,429	33,617,296	49,319,546	35,823,905	2,206,609	6.6 %
Expenses						
Salaries & Benefits	2,135,242	2,154,130	2,154,130	2,267,655	113,525	5.3 %
Gen Operating & Maintenance	25,624,367	31,458,530	46,933,530	31,051,615	(406,915)	-1.3 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	972,159	4,636	231,886	2,504,635	2,499,999	53925.8 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	28,731,768	33,617,296	49,319,546	35,823,905	2,206,609	6.6 %
Grand Total	\$ 10,427,661	\$ —	\$ —	\$ —	—	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	17.00	17.50	17.00	17.50	—	—
Total	17.00	17.50	17.00	17.50	—	—

FUND PURPOSE AND GOALS

The Risk Financing Fund is responsible for maintaining the commercial and self-insurance programs, claims management, and safety risks for the city. The Risk Financing Fund is comprised of two functions: Workers' Compensation and Risk Management. The Risk Management Function is comprised of the Property & Casualty Division and the Employee Health & Safety Division. Within these functions, there are personnel who promote return to work, safety, and subrogation interests.

The Workers' Compensation division is responsible for providing statutorily-mandated benefits to city employees who are injured in the course and scope of employment, provided the claims are deemed compensable under the Texas Workers' Compensation Act. The division also harbors specialists responsible for employee return to work efforts.

The Property & Casualty (P&C) division maintains all other aspects of the city's insurance program. Utilizing both self-insured and outside commercial insurance programs, the P&C division focuses on controlling costs from property and casualty claims and/or litigation. It also strives to preserve and protect the city's assets through loss prevention, loss control, and risk financing mechanisms.

The Employee Health & Safety Division helps to educate our city's workforce on the importance of maintaining safety processes and controls. Both Workers' Compensation and Risk Management pursue subrogation when possible, recovering funds from third parties who are liable for losses paid by the city.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$2,504,635 in Transfer Out due to contributions to Fund Balance/Net Position.
- Increases by \$94,961 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$63,000 due to Reinsurance Premium increases.
- Increases by \$54,987 due to Lawsuit Expenses.
- Increases by \$96,958 in General Operating & Maintenance due to increases in administrative costs.
- Decreases by (\$7,819) due to Commercial Insurance policy decreases.
- Decreases by (\$249,958) due to Workers' Compensation claim administration and cost.
- Decreases by (\$341,850) due to Self Insurance Losses.

DEPARTMENT SUMMARY

	FY2023	FY2024	FY2024	FY2025	Chg from PY Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	45,957,766	50,775,672	50,775,672	57,117,626	6,341,954	12.5 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	3,000	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	251,601	—	—	—	—	0.0 %
Transfer In	—	860,583	860,583	—	(860,583)	-100.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	46,212,367	51,636,255	51,636,255	57,117,626	5,481,371	10.6 %
Expenses						
Salaries & Benefits	20,329,302	22,557,950	22,557,950	23,439,170	881,220	3.9 %
Gen Operating & Maintenance	24,182,994	28,828,846	28,788,207	33,302,297	4,473,451	15.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	598,458	249,459	290,099	376,159	126,700	50.8 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	45,110,754	51,636,255	51,636,256	57,117,626	5,481,371	10.6 %
Grand Total	\$ 1,101,613	\$ —	\$ —	\$ —	\$ —	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	169.00	167.98	174.00	172.98	5.00	5.00
Total	169.00	167.98	174.00	172.98	5.00	5.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

ITS is organized into the following functional areas/bureaus: Infrastructure and EUX (End User Experience), Applications and Project Management, SER (Security, ERP and Radio) and Strategic Planning and Finance.

The Infrastructure and EUX Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations and EUX Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the City's data network and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the City IT systems along with the Help Desk that provides IT technical assistance. EUX Services include Desk Engineering, Desktop Field Services, Asset Management, and Technology Support that manage the city's computing functions and devices. The Asset Management division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets to include software and licenses across the City. A new division was formed in FY24 called Technology Support which provides technical assistance for audio visual needs and support for conferencing capabilities.

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

The SER Bureau is responsible for the operations and maintenance of the following divisions: Information Security, ERP, and Radio Services. The Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The Radio Services Division manages and operates the city's public safety and public works radio systems.

The Strategic Planning and Finance Bureau is responsible for the financial and budget management functions, allocations, citywide procurement of technology equipment and services, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The Strategic Planning division provides for employee engagement, employee development, and communications for the department.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$337,632 for two authorized positions (APs) to assist with backlog of projects and decreases in the Data/Voice Network and Internet by the same amount.
- Increases by \$219,560 for two new APs to assist IT Project Managers and decreases in the Data/Voice Network and Internet by the same amount.
- Increases by \$103,925 for one AP to fulfill in Desktop Engineering decreases in the Data/Voice Network and Internet by the same amount.

Internal Service Funds

Information Technology Services

- Increases by \$4,789,501 in contractual commitments due to more IT projects transferred to ITS, inflationary, and growth factors.
- Decreases by (\$727,893) in salary and benefits due to pay band adjustment and budgeted vacancy savings rate that produces salary savings.

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target	Desired Level
1.1 Analysis and Planning				
The Information Technology Solutions Project Management Office partners with City of Fort Worth departments to understand business needs and facilitate delivery of value-added solutions to support enterprise goals and objectives: business analysis, project oversight, and liaison services.				
Each active project has a weekly status report	70%	78%	95%	100%
Projects are completed on or before the Original Planned Completion Date	98%	94%	70%	100%
Capital Projects that are approved by October 1 are initiated by April 1 of the following year	87%	77%	85%	100%
Secure Socket Layer (SSL) Certificates are renewed at least 30 days prior to expiration.	96%	53%	100%	100%
Each project that is completed has two or fewer Project Change Request	88%	80%	80%	100%
1.2 Applications and Databases				
Provide application and database design, web and client server applications, Geographic Information System (GIS) design, development, and support, Computer Aided Dispatch (CAD) support, and Enterprise Resource Planning (ERP). Also provides support for the maintenance of the underlying server infrastructure to support the CFW departments.				
HEAT Tickets met Service Level Objectives Incident Tickets severity 0 and 1	92%	100%	99%	100%
HEAT Tickets met Service Level Objectives Incident Tickets severity 4	95%	96%	99%	100%
HEAT Tickets met Service Level Objectives - Severity 2 and 3	99%	100%	99%	100%
HEAT Tickets met Service Level Objectives request	70%	66.95%	95%	100%
1.3 ITS Finance				
ITS Finance and Contract Administration supports all IT related procurements citywide including establishing cost effective contracts for goods and services to benefit CFW. The team prepares accounts payable and accounts receivable as well as wireless invoicing interfaces. Departmental HR administration, budgeting, capital planning / administration, and financial management are also functions of this division.				
Ensure contracts are in compliance with renewal's expiration	75%	80%	75%	100%
Ensure that invoices are in compliance with State law by being paid within 30 days	75%	88%	70%	100%
Reduce the frequency of After The Fact purchase orders. (Will determine the frequency rate and target rate).	95%	97%	98%	100%
2.1 Infrastructure Support & Disaster Recovery				
Provisions, maintains, and supports technology infrastructure including telephones, network services, storage, email, and servers.				
Core Internet Availability	100%	99.41%	100%	100%
Public Safety Internet Availability	100%	100%	99%	100%

All other Intranet Availability	99.95%	99.9%	99%	100%
Server Patching	91.25%	91%	90%	100%
Server Uptime	99.97%	100%	99.5%	100%

2.2 Data Center Management

Our mission is to furnish and maintain data center facilities and services while providing accurate, timely, and responsive customer support through the monitoring and alerting of processes and infrastructure related to information technology.

Initial outage communication distributed within 15 minutes of an outage	100%	100%	90%	100%
Execution of After Action Reports for outages within 3 days after event	100%	80%	90%	100%
Safety and Security - Badge access request completed within 24 hours	93.33%	90.45%	90%	100%
Safety and Security - Incidents resolved within 7 days	90.25%	91.45%	90%	100%
Storage is back-up on schedule	95.99%	96.18%	95%	100%

2.3 Customer Service & End User Experience

Provides 24x7 technical call center support for City Department staff and external customers that use City of Fort Worth technologies including hardware, software, systems, and infrastructure.

Customers satisfied with response to IT requests/tickets.	94%	94%	97%	100%
Completion of computer unit refreshes on schedule.	300%	110%	95%	100%
Patch Management - Endpoints	92.55%	91.20%	90%	100%
Average Abandonment rate not higher than 7.5%	8.2%	8.8%	7.5%	0.0%
Reopening Tickets - % of tickets reopened	N.A	N.A	2%	0%

2.4 Radio Services

Provisions, maintains, and supports the Fort Worth Regional Radio System.

Meet service level targets for response to incident tickets	N.A	96%	95%	100%
Availability for the Fort Worth Regional Radio System	100%	100%	99.99%	100%
Communications availability of all outdoor warning sirens	N.A	N.A	99.81%	100%

3.1 Cybersecurity

Provides services required to protect the confidentiality and integrity of the City's information assets.

% of employees have completed cyber security awareness training.	94%	97%	99%	100%
# of security risk assessments performed on City systems	23	51	12	no limit

Fiduciary Funds

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted Amount %	
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	445,284	575,720	575,720	547,495	(28,225)	-4.9 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	1,964,802	1,500,000	1,500,000	1,500,000	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	26,684,388	26,342,926	26,342,926	27,039,008	696,082	2.6 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	5,302,053	5,302,053	3,805,145	(1,496,908)	-28.2 %
Total Revenues	29,094,474	33,720,699	33,720,699	32,891,648	(829,051)	-2.5 %
Expenses						
Salaries & Benefits	292,043	283,792	283,792	309,309	25,517	9.0 %
Gen Operating & Maintenance	31,179,382	33,436,907	33,436,907	32,582,339	(854,568)	-2.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	31,471,425	33,720,699	33,720,699	32,891,648	(829,051)	-2.5 %
Grand Total	\$ (2,376,951)	\$ —	\$ —	\$ —	—	0.0 %

Fund	2024		2025		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
Total	—	2.25	—	2.25	—	—

FUND PURPOSE AND GOALS

The Retiree Healthcare Trust fund was created to aid in financial management activities, demonstrate legal compliance, and allow for the separation of functions and activities related to the administration of retirees. The Retiree Healthcare Trust Fund accounts for revenue generated and expenditures incurred in administering retired employees' group benefits. Fund revenues come from retiree contributions, contributions from city funds, and interest on investments.

FY2025 DISCUSSION AND SIGNIFICANT CHANGES

The Adopted Budget:

- Increases by \$1,000,000 in Claims Payments/Settlements due to a significant rise in claims costs.
- Increases by \$86,577 in Stop Loss premium.

- Increases by \$33,466 in Medicare Part A-B penalty cost.
- Decreases by (\$2,000,000) in Medicare Advantage premium.
- Decreases by (\$71,203) in General Operating & Maintenance for Claims Administration.

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Adopted	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	1,656,737	1,763,775	1,763,775	—	(1,763,775)	-100.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	175,816	—	—	1,572,669	1,572,669	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	11,226	11,226	—	(11,226)	-100.0 %
Total Revenues	1,832,553	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	—	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	1,575,169	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	1,575,169	1,775,001	1,775,001	1,572,669	(202,332)	-11.4 %
Grand Total	\$ 257,384	\$ —	\$ —	\$ —	\$ —	0.0 %

FUND PURPOSE AND GOALS

Rock Creek Ranch PID continues with development on 1,755-acres located in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed-use, and residential properties, as well as an 80-acre campus for Tarleton State University. The campus opened in August 2019 and is expected to have 2,500 students. The Rock Creek PID Debt Service Fund was originally created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties, or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures. Beginning FY2022, the Rock Creek debt is presented in the Rock Creek Trust Fund.

Previously, debt for Rock Creek Ranch PID was budgeted as a governmental debt service fund. During FY2021, it was determined that the Rock Creek PID Debt Service Fund should be classified and accounted for as a fiduciary fund in adherence with GASB. FY2021 debt activity and balances were transitioned from the Rock Creek PID Debt Fund to the Rock Creek Trust Fund mid-year. All current and future actions will occur in the Rock Creek Debt Trust Fund. Historical activity can be found in the Governmental Fund - Debt Service section in budget documents prior to FY2021.

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2025. Handling charges are included separately from principal and interest depicted in the chart.

FY2025	Principal	Interest	Total Debt Service
	\$ 785,000	\$ 787,669	\$ 1,572,669
2017 Special Assessment Rev	560,000	564,169	1,124,169
2018 Special Assessment Rev	225,000	223,500	448,500

FUND SUMMARY

	FY2023 Final	FY2024 Adopted	FY2024 Adjusted	FY2025 Rec.	Chg from PY Adopted	
					Amount	%
Revenues						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	1,500,000	1,500,000	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Proceeds From Debt	—	—	500,000	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
Total Revenues	—	—	500,000	1,500,000	1,500,000	0.0 %
Expenses						
Salaries & Benefits	—	—	—	—	—	0.0 %
Maintenance	—	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	1,500,000	1,500,000	0.0 %
Transfer Out & Other	—	—	500,000	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
Total Expenses	—	—	500,000	1,500,000	1,500,000	0.0 %
Grand Total	\$ —	\$ —	\$ —	\$ —	—	0.0 %

FUND PURPOSE AND GOALS

The Walsh Ranch/Quail Valley Public Improvement District (PID) is comprised of approximately 7,000 acres, of which approximately 1,700 acres constitute the District, and is located on I-30, twelve miles west of the City's downtown. When completed, the Walsh development is expected to consist of commercial, mixed-use, office, industrial and single-family residential uses, along with approximately 2,300 acres of open space and 32 miles of hike and bike trails. Walsh Ranches and the Republic Property Group are developing the property within the District as the initial single-family residential community within Walsh. The Republic Property Group created Quail Valley I, Quail Valley II, Quail Valley III, and Quail Valley VLO to purchase from Walsh Ranches and develop the land within Improvement Area #1, Improvement Area #2, and Improvement Area #3, respectively. It is expected that The Republic Property Group will continue to create additional single-purpose entities to purchase and develop the land within the Future Improvement Areas.

On June 11, 2024, the City approved and sold Special Assessment Revenue Bonds, Series 2024 on behalf of Walsh Ranch/Quail Valley PID for the purpose of funding actual costs of funded improvements within Improvement Areas 1-3 of the District. The Bonds constitute valid and binding special, limited obligations of the City payable solely from and secured by a first lien on, security interest in and pledge of the Trust Estate, consisting primarily of special assessments levied against assessable property in Improvement Areas #1-3 of the District. The Bonds are not payable from funds raised or to be raised from taxation.

The City expects to issue one or more series of future bonds to finance the cost of Future Improvement Area Authorized Improvements within the Future Improvement Areas, including Improvement Area #4, as the development proceeds. The estimated costs of the Future Improvement Area Authorized Improvements will be determined as the Future Improvement Areas are developed, and the Service and Assessment Plan will be updated to identify the improvements authorized by the PID Act to be financed by each new series of Future Improvement Area Bonds. Future Improvement Area Bonds to finance Future Improvement Area Authorized Improvements will be secured by separate assessments (the "Future Improvement Area Assessments") levied pursuant to the PID Act on assessable property within the Future Improvement Areas of the District that benefit from the Future Improvement Area Authorized Improvements being financed.

The Walsh Ranch/Quail Valley debt is presented in the Walsh Ranch Trust Fund.

The following chart provides the principal and interest for debt that has a payment due in FY2025.

FY2025	Principal	Interest	Total Debt Service
	\$ 500,000	\$ 1,000,000	\$ 1,500,000
2024 Special Assessment Rev	500,000	1,000,000	1,500,000

Ordinances

Ordinance No. 27107-09-2024

AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; AND APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2025 CAPITAL IMPROVEMENT PROGRAM, INCLUDING CAPITAL PLANS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PROGRAM; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND APPROVING THE CAPITAL IMPROVEMENT PROGRAM; AND ACKNOWLEDGING APPROVAL OF LEAVE; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLICATION; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on August 8, 2024, the City Manager submitted the recommended Fiscal Year 2025 (“FY2025”) capital improvement program and operating budget to the City Council, respectively;

WHEREAS, in a series of budget work sessions the City Council met with the City Manager and staff to review the recommended budget and capital improvement program and make revisions; and

WHEREAS, this ordinance includes all appropriations necessary to implement the FY2025 operating budget which contains personnel costs including the various costs and capital improvement program as recommended by the City Manager and revised by the City Council.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS that the operating budget appropriation and appropriations for the capital improvement program for the ensuing fiscal year, beginning October 1, 2024 and ending September 30, 2025, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as detailed below, supporting a budget that includes 8,196 total authorized positions.

SECTION 1. GENERAL FUND

The **General Fund** is a governmental fund for managing ordinary operations financed primarily from property tax, general-use sales tax, and other general revenues and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Property Tax	\$613,085,967
Sales Tax	\$252,700,000
Payment in Lieu of Taxes	\$7,426,064
Street Rental	\$31,701,602
Other Tax	\$62,635,580
License & Permits	\$24,554,040
Intergovernmental Revenue	\$595,641
Charge for Service	\$37,556,499
Fines & Forfeitures	\$6,541,792
Use of Money & Property	\$2,131,433
Other Revenue	\$2,809,481
Sale of Abandoned Property	\$1,250,000
Salvage Sales	\$2,000
Transfer from Solid Waste	\$7,390,059
Transfer from Culture Tourism	\$907,750
Transfer from Gen Endow Gas Ls (Public Art)	\$532,346
Transfer from FW Local Development Corporation (Economic Development Strategic Plan)	\$0
Transfer from Taxing Increment Reinvestment Zone (TIRZ)	\$450,183
Transfer from PACS Dedication	\$177,000
Transfer from Public Improvement Districts (PIDs)	\$323,125
Transfer from Stormwater Util	\$1,397,487
Transfer from Water and Sewer	\$1,433,518
Other Interdepartmental Transfers	\$1,574,079
	\$1,057,175,646

EXPENDITURES

City Attorney's Office	\$12,013,794
City Auditor's Office	\$2,413,014
City Manager's Office	\$9,791,224
City Secretary's Office	\$2,898,839
Code Compliance	\$27,155,751
Communications & Public Engagement	\$6,196,254
Diversity & Inclusion Department	\$2,863,536
Development Services	\$30,030,510
Economic Development	\$40,430,745
Subsidy to Culture and Tourism (380 Agreement)	\$3,525,815
Transfer to PIDs	\$396,869
Transfer to Economic Incentive Fund	\$5,000,000
Transfer to Culture and Tourism	\$120,000
Environmental Services	\$4,669,998
Financial Management Services	\$16,777,673
Fire	\$219,252,911
Transfer to Municipal Airport Fund (Fire Lease)	\$59,500
FWLab	\$12,672,222
Public Art	\$1,786,370
Human Resources	\$7,999,360
Library	\$27,737,255
Municipal Court	\$15,844,977
Transfer to the Municipal Parking	\$600,000
Neighborhood Services	\$11,103,681
United Way	\$199,500
Transfer to Neighborhood Improvement Strategies project (Paygo)	\$4,205,000
Transfer to the General Capital Fund	\$2,000,000
Park and Recreation	\$72,262,111
Transfer to the General Capital Fund (Paygo)	\$3,530,000
Transfer to the PIDs and TIRZ	\$679,591
Transfer for YMCA Contract	\$12,000
Transfer to Community Tree Planting	\$45,000
Police	\$327,208,011
Property Management	\$26,646,708
Transfer to the General Capital Fund (Paygo)	\$5,201,000
Transfer to Vehicle and Equipment Replacement Fund	\$4,500,000
Transportation and Public Works	\$41,270,629
Transfer to the General Capital Fund (Paygo)	\$66,023,204
Non-Departmental	\$0
Separation Pay	\$8,000,000
Employee Recruitment and Retention Fund	\$2,400,000
Fire Contingency Overtime Fund	\$2,000,000
Contractual Services	\$16,005,346
Tuition Reimbursement	\$172,478

Transfer to the General Capital Fund (Paygo) - Technology Infrastructure	\$5,480,961
Transfer to the General Capital Fund (Paygo) - IT Capital	\$3,911,000
Transfer to the General Capital Fund (Paygo) - Community Partnerships	\$1,000,000
Transfer to IT Refresh Capital	\$2,912,809
Transfer to Municipal Golf (Operating Subsidy)	\$170,000
	\$1,057,175,646

SECTION 2. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **Alliance Maintenance Facility Fund** is a special revenue fund for managing revenues generated from a City-owned facility that AllianceTexas, a Hillwood entity, manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$454,140
Use of Money and Property	\$1,735,000
Other – Recovery of Utilities	\$7,580,542
Use of Fund Balance/Net Position	\$0
	\$9,769,682

EXPENDITURES

Property Management	\$8,149,735
Transfer to Capital Fund	\$1,619,947
	\$9,769,682

The **Community Tree Planting Program Fund** is a special revenue fund for managing revenues generated primarily from tree removal fees and gas revenues and used for planting trees on public property in partnership with third parties and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Transfers from Park Gas Lease Revenue	\$531,163
	\$531,163

EXPENDITURES

Park and Recreation	\$531,164
Transfer to Capital Fund	\$0
	\$531,164

The **Crime Control and Prevention District Fund** is a special revenue fund for managing revenues generated primarily by a voter-approved special dedicated sales tax and used for programs aimed at crime control and prevention in accordance with Chapter 363 of the Texas Local Government Code and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Sales Tax	\$120,585,426
Intergovernmental Revenue	\$8,652,978
Use of Money & Property	\$2,000,000
Other	
Miscellaneous Revenue	\$12,000
Auto Scrap Metal Sales	\$0
Recovery of Labor Costs	\$200,000
Transfer in	
Salvage Sales	\$30,000
Use of Fund Balance/Net Position	\$3,606,319
	\$135,086,723

EXPENDITURES

Police	\$95,373,080
Transfer to CCPD Capital Projects Fund	\$19,934,679
Transfer to IT Refresh Capital	\$1,595,697
Transfer to Community Based Fund	\$10,505,844
Transfer to Grants	\$127,280
Park and Recreation	\$2,554,967
Environmental Services	\$78,726
Neighborhood Services	\$0
Municipal Courts	\$129,579
Transportation and Public Works	\$4,786,871
	\$135,086,723

The **CCPD Community Based Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs associated with community-based programs, and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Transfer from CCPD	\$10,505,844
	\$10,505,844

EXPENDITURES

CCPD Community Based Programs P_S00185	\$10,505,844
	\$10,505,844

The **Culture and Tourism Fund** (7% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 7% Hotel Occupancy Tax, by operation of the City's public venues, and from a General Fund transfer for 380 agreement payments, and used primarily for purposes of operating the Fort Worth Convention Center, the Will Rogers Memorial Complex, and the Cowtown Coliseum, funding a contract with the Fort Worth Convention and Visitors Bureau, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$35,850,803
License and Permits	\$24,000
Charges for Services	\$6,980,104
Use of Money and Property	\$10,740,134
Other	
Miscellaneous Revenue	\$43,423
Recovery of Labor Costs	\$667,939
Recovery of Supplies	\$1,274,211
Recovery of Utilities	\$221,000
Transfer from General Fund (380 Agreement)	\$3,525,815
Transfer from Economic Development	\$120,000
	\$59,447,429

EXPENDITURES

Culture and Tourism	\$49,134,630
Transfer to General Fund	\$907,750
Transfer to Capital Fund	\$0
Transfer to Vehicle and Equipment Replacement Fund	\$0
Transfer to IT Refresh Capital	\$65,989
Transfer to Debt Fund	\$2,329,100
Contribution to Fund Balance/Net Position	\$7,009,960
	\$59,447,429

The **Culture and Tourism 2% Hotel Fund** (2% Hotel Occupancy Tax) is a special revenue fund for managing revenues generated by the City's 2% Hotel Occupancy Tax and used, in accordance with the Texas Tax Code Section, for construction or debt-financing of convention center facilities and qualified projects and for FY2025 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$9,595,292
	\$9,595,292

EXPENDITURES

Transfer to Capital Fund	\$2,250,000
Transfer to Debt Fund	\$4,044,374
Contribution to Fund Balance/Net Position	\$3,300,918
	\$9,595,292

The Culture and Tourism **DFW Revenue Sharing Fund** is a special revenue fund for managing revenues generated from revenue sharing at the Dallas/Fort Worth International Airport in accordance with Chapter 22 of the Texas Transportation Code and used to maintain and improve facilities at the Convention Center and Will Rogers Memorial Complex, and to pay costs associated with construction and debt-financing of the Dickies Arena and for FY2024 shall have receipts and appropriations as follows:

REVENUES

DFW Revenue Sharing	\$10,995,322
	\$10,995,322

EXPENDITURES

Transfer to Capital Fund	\$1,900,000
Transfer to Debt Fund	\$4,347,864
Contribution to Fund Balance/Net Position	\$4,747,458
	\$10,995,322

The **Culture and Tourism Project Finance Zone Fund** is a special revenue fund for managing and segregating revenues generated from Project Finance Zone #1. Funding is used to maintain and improve facilities at qualified projects, including the Convention Center, Will Rogers Memorial Complex, and the Dickies Arena, as well as assist in the payment of Arena debt and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Intergovernmental Revenue	\$16,432,417
	\$16,432,417

EXPENDITURES

Transfer to Debt Fund	\$6,073,306
Contribution to Fund Balance/Net Position	\$10,359,111
	\$16,432,417

The Culture and Tourism **Venue Operating Fund (Dickies Arena)** is a special revenue fund for managing and segregating the venue taxes that become effective with the opening of the Dickies Arena in November 2019. Funding is used to maintain and improve facilities at the new Multipurpose Arena designated as the venue project and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Other Taxes	
Stall Tax Revenue	\$293,686
Ticket Tax Revenue	\$8,200,630
Parking Tax Revenue	\$3,528,750
	\$12,023,066

EXPENDITURES

Transfer to Venue Debt Fund	\$10,156,367
Contribution to Fund Balance/Net Position	\$1,866,699
	\$12,023,066

The **(FWCC) Venue 2% Hotel Occupancy Fund** is a special revenue fund for managing and segregating the venue hotel occupancy tax that voters authorized at a May 2024 election and which went into effect as of August 1, 2024. Funding is used to maintain and improve facilities at the Fort Worth Convention Center designated as a venue by Resolution 5866- 01- 2024 and approved by voters at the May 2024 election and for FY2025 shall have receipts and appropriations as follows:

REVENUES		
	Other Taxes	\$10,193,087
		\$10,193,087
EXPENDITURES		
	Contribution to Fund Balance	\$10,193,087
		\$10,193,087

The **Economic Incentives Fund** is a special revenue fund for managing revenues generated from various projects that meet eligibility under Section 9, Technology Company Projects, and Section 14, Employment Designated Project Fund, in the Economic Development Program Policy for Grants Authorized by Chapter 380 of the Texas Local Government Code.

REVENUES		
	Transfer from General Fund	\$5,000,000
		\$5,000,000
EXPENDITURES		
	Economic Development	\$5,000,000
		\$5,000,000

The **Environmental Protection Fund** is a special revenue fund for managing revenues generated primarily from collection of an environmental fee and used to fund the cost of complying with state and federally mandated environmental regulations and programs and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$16,434,991
Use of Money and Property	\$100,000
Transfer from Stormwater Utilities	\$0
Other	\$2,000
Use of Fund Balance/Net Position	\$0
	\$16,536,991

EXPENDITURES

Environmental Services	\$14,183,552
Transfer to Water and Sewer Fund	\$756,690
Transfer to Grant	\$190,924
Transfer to Energy Savings Program	\$4,638
Transfer to IT Refresh Capital	\$56,970
Transfer to Capital Fund	\$422,195
Contribution to Fund Balance/Net Position	\$922,022
	\$16,536,991

The **Municipal Golf Fund** is a special revenue fund for managing revenues generated by the municipal golf courses and from a partial subsidy from the General Fund and used for funding maintenance and operations of the golf facilities and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$7,307,115
Other Revenue	\$4,000
Transfer from General Fund (Operating Subsidy)	\$170,000
Use of Fund Balance	\$421,578
	\$7,902,693

EXPENDITURES

Park and Recreation	\$7,902,693
Transfer to IT Refresh Capital	\$0
	\$7,902,693

The **Special Revenue Municipal Court Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs of the department’s programs and projects in accordance with various articles of Chapter 102 of the Texas Code of the Criminal Procedure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Court Security Project - Charge for Service	\$161,558
Court Technology Project - Charge for Service	\$112,063
Juvenile Case Manager Project - Charge for Service	\$10,507
Truancy Prevention and Diversion Project - Charge for Service	\$219,245
	\$503,373

EXPENDITURES

Court Security Project (S00094)	\$161,558
Court Technology Project (S00095)	\$112,063
Juvenile Case Manager Project (S00096)	\$10,507
Truancy Prevention and Diversion Project (S00097)	\$219,245
	\$503,373

SECTION 3. DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on outstanding debt obligations as shown below.

The **General Debt Service Fund** is a debt service fund utilized to manage revenues from the debt portion of property tax assessments and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Property Tax	\$171,682,486
Use of Money and Property	\$7,500,000
Transfer from TIRZ #14 Trinity Lakes	\$1,746,750
Use of Fund Balance	\$154,817
	\$181,084,053

EXPENDITURES

Financial Management Services (Debt Obligation)	\$178,103,653
Transfer to Parking Debt Service	\$2,980,400
Contribution to Fund Balance/Net Position	\$0
	\$181,084,053

The **Culture and Tourism Debt Service Fund** is a debt service fund utilized to manage hotel occupancy tax revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers Memorial Complex for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Culture and Tourism	\$343,372
Transfer from Culture and Tourism 2% Hotel	\$4,036,075
Transfer from DFW Revenue Share	\$2,560,625
	\$6,940,072

EXPENDITURES

Financial Management Services (Debt Obligation)	\$6,940,072
	\$6,940,072

The **Venue Debt Service Fund** is a debt service fund utilized to manage revenues from venue taxes, hotel occupancy taxes and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for the designated venue in accordance with Chapter 334 of Texas Local Government Code, including Dickies Arena, and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Culture and Tourism	\$1,985,728
Transfer from DFW Revenue Sharing	\$1,787,239
Transfer from Culture and Tourism Project Finance Zone	\$6,073,306
Transfer from Culture and Tourism Venue	\$10,156,367
	\$20,002,640

EXPENDITURES

Financial Management Services (Debt Obligation)	\$19,858,320
Contribution to Fund Balance/Net Position	\$144,320
	\$20,002,640

The **Municipal Parking Debt Service Fund** is a debt service fund utilized to manage revenues from commercial off-street parking and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to municipal parking infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Municipal Parking Fund	\$2,980,400
	\$2,980,400

EXPENDITURES

Financial Management Services (Debt Obligation)	\$2,980,400
	\$2,980,400

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service fees and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Solid Waste Fund	\$414,777
	\$414,777

EXPENDITURES

Financial Management Services (Debt Obligation)	\$414,777
	\$414,777

The **Stormwater Debt Service Fund** is a debt service fund utilized to manage stormwater service revenues and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to stormwater infrastructure and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Stormwater Utility	\$12,281,142
	\$12,281,142

EXPENDITURES

Financial Management Services (Debt Obligation)	\$12,121,700
Contribution to Fund Balance/Net Position	\$159,442
	\$12,281,142

The **Water Priority Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on first lien, parity debt obligations of the Water and Sewer Systems and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Transfer from Water and Sewer	\$120,666,320
	\$120,666,320

EXPENDITURES

Financial Management Services (Debt Obligation)	\$108,345,192
Contribution to Fund Balance/Net Position	\$12,321,128
	\$120,666,320

SECTION 4. ENTERPRISE FUNDS

Enterprise funds are proprietary funds that are used for services provided to external customers on an exchange-based, user charge basis, in which customers receive a benefit equivalent to the amount being paid and which is similar to the operation of a commercial enterprise.

The **Municipal Airports Fund** is an enterprise fund used to manage funds associated with the maintenance, management, operations, development and promotion of Alliance, Meacham International, and Spinks Airports and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$47,100
Charges for Services	\$6,755,260
Use of Money and Property	\$9,503,602
Other Revenue	\$124,800
Transfer from General Fund (Fire Lease)	\$59,500
Use of Fund Balance/Net Position	\$0
	\$16,490,262

EXPENDITURES

Aviation	\$12,631,942
Transfer to General Fund (Fire Services)	\$59,500
Transfer to Municipal Airport Capital Projects Fund	\$2,482,185
Transfer to IT Refresh Capital	\$6,275
Contribution to Fund Balance/Net Position	\$1,310,360
	\$16,490,262

The **Municipal Parking Fund** is an enterprise fund used to manage funds associated with the City's parking operations, including metered spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility-impaired street parking, and shared departmental responsibility of parking enforcement and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$30,000
Charges for Services	\$7,633,250
Use of Money and Property	\$127,928
Transfer from General (Municipal Court)	\$600,000
	\$8,391,178

EXPENDITURES

Transportation and Public Works	\$5,546,709
Transfer to General Fund	\$9,029
Transfer to Capital	\$35,000
Contribution to Fund Balance/Net Position	\$2,800,440
	\$8,391,178

The **Solid Waste Fund** is an enterprise fund used to manage funds associated with the solid waste and recyclable materials collection and disposal service provided to Fort Worth residents and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$18,785
Charges for Services	\$79,132,398
Use of Money and Property	\$6,656,742
Other	
Miscellaneous Revenue	\$302,000
Bad Debts Recovered	\$106,200
Compliant Brush/Bulk	\$9,000
Cont Reqd Educ Pymts	\$1,456,253
Landfill Closure Revenue	\$1,050,000
Yard Cart Sales	\$148,500
Non-Compliant Brush/Bulk	\$60,000
Recycling Waste Revenue	\$204,000
	\$89,143,878

EXPENDITURES

Environmental Services	\$78,903,134
Transfer to General Fund	\$4,006,754
Transfer to Water and Sewer Fund	\$5,114,407
Transfer to Solid Waste Capital Fund	\$152,533
Payment in Lieu of Taxes	\$129,012
Transfer to Solid Waste Debt Service Fund	\$414,777
Contribution to Fund Balance/Net Position	\$423,261
	\$89,143,878

The **Stormwater Utility Fund** is an enterprise fund used to manage funds generated from the stormwater utility fee, which funds projects to protect people and property from harmful stormwater runoff and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$379,400
Charges for Services	\$63,806,326
Use of Money and Property	\$240,000
Use of Fund Balance/Net Position	\$149,098
	\$64,574,824

EXPENDITURES

Transportation and Public Works	\$21,741,432
Transfer to General Fund	\$1,397,487
Transfer to Water and Sewer Fund	\$1,562,024
Transfer to Stormwater Capital Projects Fund	\$23,447,703
Payment in Lieu of Taxes	\$1,198,588
Transfer to IT Refresh Capital	\$0
Street Rental	\$2,946,448
Transfer to Stormwater Debt Service Fund	\$12,281,142
	\$64,574,824

The **Water and Sewer Fund** is an enterprise fund used to manage funds generated from water and wastewater service fees provided to retail and wholesale customers and for FY2024 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$1,910,000
Charges for Services	\$562,502,751
Use of Money and Property	\$2,596,386
Other Revenue	\$13,765,000
Sale of Capital Asset	\$100,000
Salvage Sales	\$30,000
Transfer from Water Impact	\$13,865,588
Transfer from Sewer Impact	\$18,143,557
Transfer from Environ Protection Fund	\$756,690
Transfer from Stormwater Utility Fund	\$1,562,024
Transfer from Solid Waste Fund	\$1,731,102
	\$616,963,098

EXPENDITURES

Water	\$229,115,919
Reclaimed Water	\$211,659
Wastewater	\$129,555,320
Transfer to Water Capital Fund	\$7,796,463
Transfer to General Fund for Energy Savings Program	\$27,005
Transfer to Dev Services for Positions	\$1,738,600
Transfer to Parking	\$218,105
Transfer to Water and Sewer Capital Fund	\$92,597,771
Payment in Lieu of Taxes	\$6,098,464
Street Rental	\$28,755,154
Transfer to Water Debt Funds	\$120,666,320
Transfer to IT Refresh Capital	\$182,318
	\$616,963,098

SECTION 5. INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis, in which customer departments and funds pay on a pro rata, per-employee basis for operating costs of the department or fund that is providing services.

The **Capital Projects Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services associated with the implementation of capital projects and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$18,193,932
Use of Money and Property	\$110,000
Use of Fund Balance/Net Position	\$262,141
	\$18,566,073

EXPENDITURES

Transportation and Public Works	\$17,652,649
Transfer to General Fund	\$40,382
Transfer to Capital Fund	\$758,560
Transfer to IT Capital Refresh	\$114,482
	\$18,566,073

The **Fleet and Equipment Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services and costs associated with maintenance of the City's fleet of motor vehicles and associated equipment and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$43,622,603
Use of Money and Property	\$39,557
Other Revenue	\$35,669
Sale of Capital Asset	\$13,834
Salvage Sales	\$14,407
	\$43,726,070

EXPENDITURES

Property Management	\$42,751,158
Transfer to General Fund	\$79,993
Transfer to Capital Fund	\$894,919
Transfer to IT Refresh Capital	\$0
	\$43,726,070

The **Group Health Insurance Fund** is an internal service fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating individuals for services and costs associated with employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued retirement benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$1,888,698
Use of Money and Property	\$8,600,000
Other – Payment for Services from Other Funds	\$79,384,368
Use of Fund Balance/Net Position	\$1,536,109
	\$91,409,175

EXPENDITURES

Human Resources	\$91,398,087
Transfer to IT Refresh Capital	\$11,088
	\$91,409,175

The **Information Technology Systems Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for services and costs associated with centralized information technology services and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charge for Service	\$57,117,626
	\$57,117,626

EXPENDITURES

Information Technology Systems	\$56,741,467
Transfer to Parking Allocation	\$126,700
Transfer to IT Refresh Capital	\$249,459
	\$57,117,626

The **Risk Financing Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for implementation of statutorily mandated workers' compensation benefits for City employees and services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$250,000
Other – Payment for Allocated Services from Other Funds	\$35,573,905
	\$35,823,905

EXPENDITURES

Human Resources	\$33,319,270
Transfer to IT Refresh Capital	\$0
Contribution to Fund Balance	\$2,504,635
	\$35,823,905

SECTION 6. Fiduciary Funds

Fiduciary Funds are used to account for assets held in trust for third parties.

The **Retiree Healthcare Trust** is a fiduciary fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating retired individuals for services and costs associated with retired employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued pension benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit liabilities adopted in Resolution 4464-06-2015 and for FY2024 shall have receipts and appropriations as follows:

REVENUES

Charge for Service	\$547,495
Use of Money and Property	\$1,500,000
Other – Payment for Allocated Services from Other Funds	\$27,039,008
Use of Fund Balance/Net Position	\$3,805,145
	\$32,891,648

EXPENDITURES

Human Resources	\$32,891,648
	\$32,891,648

The Rock Creek Trust is a fiduciary fund to manage Rock Creek PID assessment revenues and other resources allocated to pay principal and interest on the Rock Creek PID bonds. In accordance with Chapter 372 of the Texas Local Government Code and for FY2024 shall have receipts and appropriations as follows:

REVENUES		
	Other Revenue	\$1,572,669
	Use of Fund Balance/Net Position	\$0
		\$1,572,669
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$1,572,669
		\$1,572,669

The Walsh Ranch Trust is a fiduciary fund used to manage Walsh Ranch PID assessment revenues and other resources allocated to pay principal and interest on the Walsh Ranch PID bonds. In accordance with Chapter 372 of the Texas Local Government Code and for FY2025 shall have receipts and appropriations as follows:

REVENUES		
	Other Revenue	\$1,500,000
		\$1,500,000
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$1,500,000
		\$1,500,000

SECTION 7. Gas Related Revenue Funds

The endowment gas lease funds were established for the purpose of managing the gas well revenues and associated expenditures/expenses. Revenues are derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust Fund and are used for operating costs, one-time program initiatives, and capital projects which meet program and project criteria for gas wells. The funds appropriated are for the administration of the fund, payment of trust management fees, and transfers to allowable operating funds. Capital activity related to gas well revenue is set forth in Section 8.

The **Aviation Endowment Gas Fund** is a special revenue fund used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Aviation Department.

REVENUES		
	Use of Money and Property	\$1,852,557
		\$1,852,557
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$37,293
	Interdepartmental Transfer- Trust Interest	\$1,701,561
	Trust Management Fees	\$113,703
		\$1,852,557

The **Aviation Gas Lease Capital Project Fund** is used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Aviation Department.

REVENUES		
	Use of Money and Property	\$37,323
		\$37,323
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$37,323
		\$37,323

The **General Endowment Gas Lease Fund** is a special revenue fund used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth’s city-owned land.

REVENUES		
	Use of Money and Property	\$604,980
		\$604,980
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$31,608
	Interdepartmental Transfer- Public Art	\$532,346
	Trust Management Fees	\$41,026
		\$604,980

The **General Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth’s city-owned land.

REVENUES		
	Use of Money and Property	\$34,105
		\$34,105
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$34,105
		\$34,105

The **Lake Worth Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with Lake Worth.

REVENUES		
	Use of Money and Property	\$78,516
		\$78,516
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$78,516
		\$78,516

The **Municipal Golf Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department golf courses.

REVENUES	
Use of Money and Property	\$3,275
	\$3,275
EXPENDITURES	
Interdepartmental Transfer- Admin Fees	\$3,275
	\$3,275

The **PARD Endowment Gas Fund** is a special revenue fund used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department.

REVENUES	
Use of Money and Property	\$538,659
	\$538,659
EXPENDITURES	
Interdepartmental Transfer- Admin Fees	\$15,568
Interdepartmental Transfer- Trust Interest	\$487,755
Trust Management Fees	\$35,336
	\$538,659

The **PARD Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department.

REVENUES	
Use of Money and Property	\$68,941
Transfer In	\$531,163
	\$600,104
EXPENDITURES	
Interdepartmental Transfer- Admin Fees	\$16,241
Interdepartmental Transfer- PARD Admin - Mgmt Analyst	\$52,700
Interdepartmental Transfer- Fund CT Program	\$531,163
	\$600,104

The **Water and Sewer Endowment Gas Fund** is a special revenue fund used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Water Department.

REVENUES		
	Use of Money and Property	\$164,885
		\$164,885
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$5,680
	Interdepartmental Transfer- Trust Interest	\$146,772
	Trust Management Fees	\$12,433
		\$164,885

The **Water and Sewer Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Water Department.

REVENUES		
	Use of Money and Property	\$17,211
		\$17,211
EXPENDITURES		
	Interdepartmental Transfer- Admin Fees	\$17,211
		\$17,211

SECTION 8. CAPITAL IMPROVEMENTS

The capital appropriations are intended to be life-of-project/life-of-program appropriations and are considered encumbered and available until the associated project or program has been fully completed.

That there shall be appropriations for the Capital Improvement Program of the City of Fort Worth for FY2024, including Capital Projects and Capital Plans, as follows:

General Capital Improvement Plan

The General Capital Improvement Plan is used to complete activities such as acquisition of land or construction of infrastructure consistent with governmental activities of the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below, and for FY2025 shall have General Capital Improvement Plan receipts and appropriations totaling \$137,893,848 as follows:

Capital Project	Funding Source	FY2025
Capital Funded Administration (105795)	Interest Earnings from PARD Dedication Fees	177,000
Online Credit Card Fees (103532)	Interest Earnings from PARD Dedication Fees	35,000
2025 Golf Course Improvements (105794)	Gas Lease Royalties from Muni Golf Gas Lease Cap Proj	50,000
Contract Bridge Maintenance (P00017)	Operating Pay as you go from General Fund	2,283,000
Business Applications-IT (P00037)	Operating Pay as you go from General Fund	1,000,050
CFA Bucket (P00001)	Developer Cash Contributions from CFA Developer	6,945,750
	Developer Cash Contributions from Govt Community Facilities Agmt	1,273,388
William McDonald (SE) YMCA (102349)	Operating Contribution from General Fund	12,000
Future Community Partnerships (P00047)	Operating Pay as you go from General Fund	1,000,000
Transit Initiatives (P00129)	Operating Pay as you go from General Fund	931,000
PARD Roads and Parking (P00098)	Operating Pay as you go from General Fund	212,272
Public Education and Government (P00023)	PEG Revenue from Cable TV PEG	404,882
Parking Garages (P00008)	Operating Contribution from Municipal Parking	35,000
Equipment-Police (P00033)	Operating Contribution from Crime Control & Prev Distr	125,000
Equipment Repair (P00040)	Operating Contribution from Fleet & Equipment Serv	894,919
Mayfest Lease Agreement (P00106)	Lease Revenue from General Capital Projects	24,737
PARD Rec Fitness Equipment (P00109)	Operating Pay as you go from General Fund	108,150
Nature Center Improvements (P00122)	Operating Pay as you go from General Fund	200,000
	Contributions From Others from Special Donations Cap Projects	11,000
PARD New Enhancements (P00132)	Operating Pay as you go from General Fund	1,734,578
	Development Fee from PARD Dedication Fees	1,251,797

	Engineering/Infrastructure Fee from PARD Dedication Fees	211,519
	Park Planning Fee from PARD Dedication Fees	18,264
PARD Maintenance & Replacement (P00133)	Operating Pay as you go from General Fund	1,275,000
	Development Fee from PARD Dedication Fees	3,701,201
	Engineering/Infrastructure Fee from PARD Dedication Fees	302,868
	Park Planning Fee from PARD Dedication Fees	461,273
NS Equipment Replacement (P00139)	Operating Contribution from General Fund	45,000
PC Refresh - General - IT (P00090)	IT Equip Replace from General Fund	1,873,701
PC Refresh - Other Funds - IT (P00091)	IT Equip Replace from Capital Projects Service	114,482
	IT Equip Replace from Crime Control & Prev Distr	734,898
	IT Equip Replace from Culture & Tourism	65,989
	IT Equip Replace from Environmental Protection	41,819
	IT Equip Replace from Group Health Insurance	11,088
	IT Equip Replace from Info Technology Systems	235,994
	IT Equip Replace from Municipal Airport	6,275
IT Radio Refresh - GF (P00144)	IT Equip Replace from General Fund	1,039,108
IT Radio Refresh -OF (P00145)	IT Equip Replace from Crime Control & Prev Distr	860,799
	IT Equip Replace from Environmental Protection	15,151
	IT Equip Replace from Info Technology Systems	13,465
	IT Equip Replace from Water & Sewer	182,317
UV Tree Planting Prgmbl (P00146)	Tree Mitigation from Tree Mitigation Capital	15,000
FWPA Collection Management (P00056)	Gas Lease Royalties from General Gas Lease Capital Prj	195,760
First Flight Park (102903)	Contributions From Others from General Capital Projects	13,000
Recurring Facility Mtn & Rpr (P00049)	Operating Pay as you go from General Fund	2,151,600
Neighborhood Improvement Strategy (P00080)	Operating Pay as you go from General Fund	4,205,000
Roof Repair & Replace Citywide (P00082)	Operating Pay as you go from General Fund	2,056,840
Minor Repair & Renovate Cityw (P00083)	Operating Pay as you go from General Fund	992,560
Priority Repair for Homeowners (P00150)	Operating Contribution from General Fund	2,000,000
Sidewalk Improvements (P00127)	Operating Pay as you go from General Fund	3,084,000
Street Lighting Programmable (P00124)	Operating Pay as you go from General Fund	3,082,000
Contract Street Maintenance (P00020)	Operating Pay as you go from General Fund	38,798,204
Pavement Mgmt - Reclamation (P00125)	Operating Pay as you go from General Fund	636,000
Pavement Markings (P00126)	Operating Pay as you go from General Fund	10,843,000
Guardrails & Barricades (P00149)	Operating Pay as you go from General Fund	908,000
PARD Studies (P00119)	Interest Earnings from PARD Dedication Fees	75,000
Technology Infrastructure-IT (P00038)	Operating Contribution from Crime Control & Prev Distr	2,400,000
	Operating Contribution from General Fund	4,085,505
	Operating Pay as you go from General Fund	2,460,950
ERP IT (P00093)	Operating Contribution from General Fund	1,395,456
	Operating Pay as you go from General Fund	450,000
Traffic System Maintenance (P00021)	Operating Pay as you go from General Fund	5,458,000

Vehicles-Police (P00035)	Operating Contribution from Crime Control & Prev Distr	17,409,679
Vehicles-Capital Proj Srvs (P00073)	Vehicle Replacement from Capital Projects Service	758,560
General VEF (P00097)	Vehicle Replacement from General Fund	4,500,000
Total Plan		\$137,893,848

Municipal Airports Capital Improvement Plan

The Municipal Airports Capital Improvement Plan is used to complete enhancements to the City's airports. Appropriations for Capital Projects and Plans are outlined below and for FY2025 shall have Municipal Airports Capital Improvement Plan receipts and appropriations totaling \$4,792,800 as follows:

Capital Project	Funding Source	FY2025
Meacham Maintenance Building (P00141)	Gas Lease Royalties from Aviation Gas Lease Cap Proj	368,300
Spinks Equipment - Vehicles (P00012)	Operating Contribution from Municipal Airport	135,000
FWS East Side Utility Adjust (105792)	Gas Lease Royalties from Aviation Gas Lease Cap Proj	250,000
FWS Land Acquisition (105791)	Gas Lease Royalties from Aviation Gas Lease Cap Proj	2,100,000
FWS ATC Tower Maintain (105793)	Operating Contribution from Municipal Airport	50,000
Meacham Maintenance (P00112)	Operating Contribution from Municipal Airport	134,500
Spinks Maintenance (P00113)	Gas Lease Royalties from Aviation Gas Lease Cap Proj	500,000
	Operating Contribution from Municipal Airport	255,000
FTW Drainage Study Meacham (105790)	Operating Contribution from Municipal Airport	1,000,000
Total Plan		\$4,792,800

Public Events Capital Improvement Plan

The Public Events Capital Improvement Plan ensures that the city public events facilities are developed, maintained and upgraded to meet the needs of facility users and provide an environment for exceptional customer service. Appropriations for Capital Projects and Plans are outlined below and for FY2025 shall have Public Events Capital Improvement Plan receipts and appropriations totaling \$6,251,547 as follows:

Capital Project	Funding Source	FY2025
FWCC Chiller Modernization (105786)	Operating Contribution from Culture & Tourism 2% Hotel	2,200,000
WRMC Moncrief Sprinkler Upgrad (105784)	Operating Contribution from DFW Rev Sharing	500,000
FWCC Freight Elevator Upgrade (105787)	Operating Contribution from Culture & Tourism 2% Hotel	500,000
The Herd Minor Capital Improve (105789)	Comm Exhibit Bldg Lease from Public Events Capital	400,000
WRMC Caststone / Facade Repair (105788)	Operating Contribution from DFW Rev Sharing	400,000
FWCC Minor Renovation & Repair (P00053)	Operating Contribution from Culture & Tourism 2% Hotel	1,000,000
	Capital Unspecified from Public Events Capital	225,610
	Capital Unspecified from Public Events Capital	25,937
WRMC Minor Renovation & Repair (P00054)	Operating Contribution from DFW Rev Sharing	1,000,000
Total Plan		\$6,251,547

Environmental Services Capital Improvement Plan

The Environmental Services Capital Improvement Plan is used to complete projects to enhance the management of residential and commercial solid waste and recycling within the City of Fort Worth. Appropriations for Capital Projects and Plans are outlined below and for FY2025 shall have Environmental Services Capital Improvement Plan receipts and appropriations totaling \$1,018,610 as follows:

Capital Project	Funding Source	FY2025
Petrol Storage Tank Imp (103662)	Capital Unspecified from Environmental Prot Cap Proj	\$54,000
Old Hemphill Scrap Metal Area (105785)	Capital Unspecified from Solid Waste Capital Projects	\$365,156
Projects for removal of hazard (P00042)	Capital Unspecified from Environmental Prot Cap Proj	\$247,770
Heavy Equipment-Solid Waste (P00051)	Operating Contribution from Solid Waste	\$152,533
Vehicles & Equipment - Environ (P00117)	Operating Contribution from Crime Control & Prev Distr	\$78,726
	Operating Contribution from Environmental Protection	\$120,425
Total Plan		\$1,018,610

Stormwater Capital Improvement Plan

The Stormwater Capital Improvement Plan is used to complete projects to enhance the management of stormwater runoff. Appropriations for Capital Projects and Plans are outlined below and for **FY2025** shall have Stormwater Capital Improvement Plan receipts and appropriations totaling \$23,447,703 as follows:

Capital Project	Funding Source	FY2025
Drainage Improvement Projects (P00043)	Operating Contribution from Stormwater Utility	\$3,254,704
Flooding Assessments (P00046)	Operating Contribution from Stormwater Utility	\$600,000
Minor Equipment (P00014)	Operating Contribution from Stormwater Utility	\$60,000
Floodplain Management Projects (P00045)	Operating Contribution from Stormwater Utility	\$300,000
Hazard Warning Initiatives (P00108)	Operating Contribution from Stormwater Utility	\$703,230
Vehicles-Stormwater (P00016)	Operating Contribution from Stormwater Utility	\$3,767,000
Minor Neighborhood Drainage Im (P00044)	Operating Contribution from Stormwater Utility	\$300,000
Large Flood Mitigation (P00148)	Operating Contribution from Stormwater Utility	\$3,827,210
SW Hazardous Rd Overtopping (P00120)	Operating Contribution from Stormwater Utility	\$4,421,402
Stormdrain Pipe Rehab (P00114)	Operating Contribution from Stormwater Utility	\$5,214,157
Total Channel Restoration Bond (P00136)	Operating Contribution from Stormwater Utility	\$1,000,000
Total Plan		\$23,447,703

Water Capital Improvement Plan

The Water and Sewer Capital Improvement Plan is used to complete projects to enhance the management of providing water and sewer services. Appropriations for Capital Projects and Plans are outlined below and for FY2025 shall have Water and Sewer Capital Improvement Plan receipts and appropriations totaling \$7,796,463 as follows:

Capital Project	Funding Source	FY2025
Water and Sewer Outlay (P00087)	Operating Contribution from Water & Sewer	7,796,463
Total Plan		\$7,796,463

SECTION 9: RATIFICATION

Operations Budget

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2024, and ending September 30, 2024, are hereby ratified and incorporated into the same.

Capital improvement program

That prior appropriation ordinances have been approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, 2024, and ending September 30, 2025, and such ordinances are hereby acknowledged.

SECTION 10: INCORPORATION OF PUBLISHED BUDGET AND APPROVAL OF CAPITAL PLAN

That the distribution and division of the above named appropriations be made in accordance with the budget of expenditures submitted by the City Manager and as revised and approved by the City Council in accordance with the provisions of the City Charter, which budget is on file with the City Secretary, and which budget is hereby incorporated herein and made a part of this ordinance by reference thereto and shall be considered in connection with the expenditures of the above appropriations.

In appropriating funds for FY2024 of the capital improvements, the City Council hereby approves the FY2024-2028 Capital Improvement Plan as presented by the City Manager on August 8, 2023, provided, however, that such plan is subject to amendment and revision and that no funds are hereby committed or appropriated beyond FY2024.

SECTION 11. LEAVE

By appropriating monies in this Ordinance for the various departments and funds that contain personnel costs, which include leave, the City Council acknowledges its approval of the existing leave and compensatory time policies.

SECTION 12: LIMITATION ON EXPENDITURES, COMMITMENTS, AND OBLIGATIONS

Operations Budget

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been transferred and allocated.

Capital improvement program

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget and appropriation ordinances, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been received and appropriated.

SECTION 13: LEGAL LEVEL OF CONTROL

Operations Budget

That, except as otherwise provided in this section, the legal level of control for operating (non-capital) appropriations shall be at the department for each fund for which a budget is adopted herein, meaning that, notwithstanding appropriation or expense category details outlined in the budget documents incorporated herein, the City Manager or his designee may, in consultation with a department head, approve reallocation of funds between and among categories of budgeted expenses within a department's budget without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the department's overall appropriation. Notwithstanding the foregoing, the City Manager or his designee is authorized: (i)(A) to make transfers and allocations and (B) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund in order to reflect any organizational changes occurring during the fiscal year and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter and (ii) to effect fully budgeted transfers between departments or funds so long as the City Council has adopted appropriations in both departments/funds with this ordinance serving as authorization for such transfers under Chapter X of the City Charter.

Capital improvement program

That the legal level of control for capital appropriations shall be at the Project, Program, or Outlay level, as applicable, for which an appropriation has been adopted, whether in this ordinance or another ordinance duly adopted by the City Council in the past or during this fiscal year. The City Manager, acting directly or through the Assistant City Managers, may approve the allocation of funds to a lower level within the same Project, Program, or Outlay, as applicable, without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the overall appropriation of the Project, Program, or Outlay, as applicable.

SECTION 14: PUBLICATION

That following the final passage, the caption of this ordinance shall be published in the official newspaper of the City of Fort Worth.

SECTION 15: SEVERABILITY

That should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such a decision, opinion, or judgement shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 16: SAVINGS CLAUSE

All rights and remedies of the City of Fort Worth, Texas are expressly saved as to any and all violations of the provisions of the Code of the City of Fort Worth, or any other ordinances of the City, that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance, but may be prosecuted until final disposition by the courts.

SECTION 17: CONFLICTS

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

SECTION 18. EFFECTIVE DATE

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

Leann Guzman

Jannette S. Goodall

Leann Guzman, City Attorney

Jannette S. Goodall, City Secretary

Adopted: September 17, 2024

Effective: October 1, 2024



Supplemental Information

Long Range Projections

Long Range Projections

Long Range Financial Outlook

Annually, in the spring, the city holds a council strategic retreat. This time is used to review and reflect on current events, growth trends, issues affecting the City, service delivery, economic development and how we budget for the current and future needs of the city. All of this planning and prioritizing falls in line with a Long Range Financial Outlook which is also discussed during this time. This is a critical first step in the budgeting process. The Long Range Financial Outlook is a two year projection for the General Fund and is a forward-looking forecast to consider new data allowing us to adjust our operating and capital programming and build a solid, realistic budget. It identifies any potential risks and trends that may be impactful to city budgeting. Below is a concise long range plan for each of the city's annually recommended funds.

Governmental Funds							
	Projected Fund Balance at End of FY2025	Projected Revenues FY2026	Projected Expenditures FY2026	Projected Fund Balance at End of FY2026	Projected Revenues FY2027	Projected Expenditures FY2027	Projected Fund Balance at End of FY2027
GENERAL FUND							
General Fund	\$ 316,689,469	\$ 1,095,137,178	\$(1,108,786,447)	\$ 303,040,200	\$ 1,134,531,112	\$(1,153,693,169)	\$ 283,878,142
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	859,836	10,160,469	(10,160,469)	859,837	10,566,888	(10,566,888)	859,836
Community Tree Planting	90,630	552,410	(552,411)	90,629	574,506	(574,507)	90,629
Crime Control & Prevention District	43,377,160	136,739,620	(140,490,192)	39,626,587	142,209,205	(146,109,800)	35,725,993
Culture & Tourism	31,536,149	61,825,326	(61,825,326)	31,536,150	64,298,339	(64,298,339)	31,536,150
Culture & Tourism 2% Hotel	13,299,537	10,600,810	(10,600,810)	13,299,538	11,024,842	(11,024,842)	13,299,538
Culture & Tourism Project Financing Zone	24,038,465	17,089,714	(17,089,714)	24,038,464	17,773,303	(17,773,303)	24,038,465
DFW Rev Sharing	14,024,377	11,435,135	(11,435,135)	14,024,377	11,892,540	(11,892,540)	14,024,377
Venue Operating	10,515,354	12,503,989	(12,503,989)	10,515,353	13,004,149	(13,004,149)	10,515,354
Environmental Protection	1,459,515	17,198,471	(17,198,471)	1,459,515	17,886,410	(17,886,410)	1,459,515
Economic Incentives	12,357,266	5,200,000	(5,200,000)	12,357,266	5,408,000	(5,408,000)	12,357,266
Municipal Golf	\$ 1,697,458	\$ 7,780,360	\$ (8,218,801)	\$ 1,259,018	\$ 8,091,574	\$ (8,547,553)	\$ 803,039
Proprietary Funds							
	Projected Fund Balance at End of FY2025	Projected Revenues FY2026	Projected Expenditures FY2026	Projected Fund Balance at End of FY2026	Projected Revenues FY2027	Projected Expenditures FY2027	Projected Fund Balance at End of FY2027
ENTERPRISE FUNDS							
Municipal Airport	\$ 10,377,379	\$ 17,149,872	\$(17,149,872)	\$ 10,377,379	\$ 17,835,867	\$(17,149,872)	\$ 11,063,374
Municipal Parking	5,760,707	8,726,825	(8,726,825)	5,760,706	9,075,898	(8,726,825)	6,109,779
Solid Waste	46,186,608	92,709,633	(92,709,633)	46,186,608	96,418,018	(92,709,633)	49,894,993
Stormwater Utility	17,998,794	67,002,755	(67,157,817)	17,843,732	69,682,865	(67,166,714)	20,359,883
Water & Sewer	\$ 279,202,470	\$ 641,641,622	\$(641,641,622)	\$ 279,202,470	\$ 667,307,287	\$(641,641,622)	\$ 304,868,135
INTERNAL SERVICE FUNDS							
Capital Projects Service	6,083,906	19,036,089	(19,308,716)	5,811,279	19,797,533	(19,308,716)	6,300,096
Fleet & Equipment Serv	6,143,182	45,475,113	(45,475,113)	6,143,181	47,294,118	(45,475,113)	7,962,187
Group Health Insurance	37,891,222	93,467,989	(95,065,542)	36,293,670	97,206,709	(95,065,542)	38,434,837
Risk Financing	\$ 39,126,662	\$ 37,256,861	\$(37,256,861)	\$ 39,126,661	\$ 38,747,135	\$(37,256,861)	\$ 40,616,935

Assumptions

- * Population Growth: Fort Worth's population is touted as one of the fastest growing in the nation. Residential and commercial growth are incorporated into each projection, from planning and developing, to providing services and infrastructure to accommodate such growth, as well as the revenue return to the City.
- * Revenues: All areas of revenue are assessed for growth, the pause or expansion of services, and economic conditions expected for the City.
- * Rate Increases: The projections shown here do not include rate adjustments or increases.
- * Capital Infrastructure: The City is always planning ahead for these capital needs. Infrastructure can include new facilities, the expansion of facilities, roadway improvements, etc. Since infrastructure is a primary driver of bonded debt, a bond election is held typically every 4 years. When the City plans for bond implementation, additional operating and maintenance dollars are assessed alongside the capital funding to ensure the City maintains not only existing infrastructure but the new infrastructure being completed as well. The City funds capital through operating funds as well, which is referred to as Pay-as-you-go (Paygo). These paygo funds are included in each fund's operating budget as a transfer out, and you will also find the long term paygo plan in the 5-year CIP. Each operating estimate associated with a capital project is identified in the 5-year CIP and is also included in the operating fund's projections.
- * Prior Year Commitments:
 - Wages increases are a key item included in projections to ensure appropriate coverage for Police's meet and confer agreement, Fire's Collective Bargaining agreement, and general employee pay per performances increases.
 - Long Term Liabilities such as pension obligations and other benefits are captured under prior year commitments.
 - Mayor & Council (M&C) Supplemental Appropriations increase annual budgets each year. If any of these M&C's require additional maintenance funding, such as mowing for added parkland, assumptions include these adds.
 - Contractual changes are captured to as prior year commitments to ensure the continuation of services.
- * Debt Capacity: Debt capacity and finance planning include the scheduled issuance of bonds, revenue growth, and the debt obligations that accompany these large financing undertakings. For the general debt fund, this projection of capacity is closely interlaced with the general fund; as it affects the overall property tax rate.
- * Financial Policy: While projecting fund activity, the ending fund balance of each fund is evaluated, to ensure compliance with internal fund balance reserve requirements. Each requirement is set to maintain sufficient health of the fund. If ever a fund is projecting to be insufficient, it is more closely evaluated so that remediation can occur to mitigate any deficits. Fund balance or net position may also include restricted equity, such as in the case of Solid Waste, which includes restricted cash set aside for the post closure costs of the City landfill.

As you can see, there are many variables that affect projecting revenues and expenses in City funds for future years. In addition to developing these long range financial outlooks, each year the City undergoes two formal forecasting exercises, which help identify any key variances that need to be addressed in the current year, but also provide insight into how future resources and use of funding may evolve. For example; if a fund projects a deficit in a future year, this planning process allows adequate time to develop a solution prior to a deficit actually occurring. No fund is allowed to consume resources that are not available.

After a current budget is adopted, and a full year of forecasting occurs, and planning meetings are had, it brings the City back full circle to the city council retreat. While the public is not able to actively participate, the retreat is televised for live viewing on the City website and historically can be found on Granicus through the City's website. https://fortworthgov.granicus.com/player/clip/4224?view_id=5&redirect=true.

Another valuable planning resource document produced by the City of Fort Worth, is the Comprehensive Plan. Long Range Projections factor heavily into this planning document and the Comprehensive Plan plays heavily in assumptions used for projecting. An excerpt from the Comprehensive Plan is as follows:

PLANNING PROCESS (CONT)

The City's annual planning and budgeting processes are interwoven. The two processes are coordinated so as to enable City departments, the City Manager's Office, and the City Council to make budgeting decisions that are consistent with the Council's priorities as reflected in the Comprehensive Plan. The Plan is also intended to help City officials in formulating capital improvement budgets and bond packages. In 2008 the Mayor and City Council thoroughly reviewed the goals found in the 2008 Comprehensive Plan and revised the goals:

- Make Fort Worth the nation's safest major city.
- Improve mobility and air quality.
- Create and maintain a clean, attractive city.
- Strengthen the economic base, develop the future workforce, and create quality job opportunities.
- Promote orderly and sustainable development.

These strategic goals, along with the vision statement in the Comprehensive Plan and financial policies, help guide the City Manager in formulating an annual Consolidated Business Plan, which in turn provides the framework for department business plans and individual performance plans. Each City

department prepares an annual business plan describing their mission and vision, organization, budget, major initiatives, and performance measures. The business plan relates the department's activities to the City Council's strategic goals and to the City's organizational priorities: communication, customer service, and diversity. The business plan also relates the department's activities to the goals, objectives, policies, programs, and projects contained in the Comprehensive Plan. This strategic alignment of the planning and budgeting processes, combined with continuous public input, helps to ensure that the City of Fort Worth provides the best possible service to its citizens.

The Comprehensive Plan guides the City's strategic business planning process. (Source: City Manager's Office, 2009.)



For more information about the Comprehensive Plan, visit:

<https://www.fortworthtexas.gov/departments/planning-data-analytics/planning/comprehensiveplan>.

Horizon Issues

Horizon Issues

Overview

As part of the annual budget development process, departments within the City analyze their short-term budget needs in the context of its long-term goals and objectives. Choices made by the departments today impact future resources, so it is important for Council and staff to discuss how various horizon issues can best be anticipated. The summaries below focus on each department's future considerations based on expected outcomes, trends, and potential influences that must be managed. The various factors reviewed change annually as the City adjusts its plans to minimize negative impacts, the scenarios change, and new information is provided

General Fund Departments

City Attorney's Office

- The 2025 Texas legislative session will significantly increase the workload, as legal staff will need to draft amendments, update ordinances, and advise on new legislative requirements. This effort will affect city operations through FY2026, requiring resources to support the implementation of policy changes.
- Increasingly complex land use cases—such as zoning, special districts, and property development in expanding areas—demand substantial time and coordination across multiple city departments. Attorneys often assume quasi-project management roles to ensure seamless interdepartmental collaboration.
- New federal regulations on PFAS chemicals will add further environmental compliance requirements, impacting city water and landfill management. This will necessitate close monitoring and advisory support for city departments handling water, sewer, and landfill systems.

City Auditor's Office

- Operational, compliance, information technology, and financial audits are planned across city functions, helping ensure accountability and service efficiency. These audits help align departments with strategic goals and enhance fiscal responsibility.
- City Council and/or the City Manager may request special audit projects. The Auditor's Office also conducts routine analyses to identify risks and operational inefficiencies.
- Staffing adjustments and procedural changes due to the city's rapid expansion will require the Auditor's Office to remain agile in responding to new challenges. The department will assess the impact of staffing fluctuations on service continuity and overall productivity.

City Manager's Office

- **Directions Home:** This program is piloting a new intervention that focuses on the intersection of mental health and homelessness in seven key areas. The program aims to reduce homelessness through targeted resources, mental health support, and strategic collaborations with community organizations.
- **Education Strategies:** Building partnerships with school districts allows the city to contribute to a strong educational framework and, ultimately, a skilled workforce. The city will work with district leaders to ensure services and infrastructure support educational success.
- **Veterans Affairs:** The city's inaugural Veterans Affairs Officer is establishing a stakeholder network to connect veterans with city services and other resources. The role also involves promoting and expanding city programs that support veterans and their families.

Horizon Issues

City Secretary

- The department is implementing a new agenda management system to streamline meeting preparation and improve document access for the public. This initiative is expected to enhance transparency and facilitate better-informed decision-making.
- Plans to expand remote participation options aim to make Council meetings more accessible to residents who cannot attend in person. Additionally, digitizing Council documents will improve public accessibility and ensure secure document preservation.
- Developing a comprehensive succession plan will help the City Secretary's Department maintain service continuity despite staff turnover. By identifying and training potential leaders, the department will safeguard institutional knowledge and sustain high service levels.

Code Compliance

- **Animal Control:** With live release rates declining, the department is exploring new media and community engagement strategies to promote pet adoption. Collaboration with rescue organizations and community advocates will help spread awareness of adoption events and responsible pet ownership.
- **Neighborhood Code Enforcement:** The department anticipates legislative changes that could affect short-term rental regulations and home-based businesses. These changes will require updated zoning codes to ensure safe and high-quality neighborhoods.
- **Building Standards:** Economic changes impacting multifamily complexes raise concerns about urban blight and public safety. The department is working to ensure that new developments meet standards for quality, minimizing negative impacts on neighborhoods.

Communications and Public Engagement

- **Enhancing Digital Outreach:** Expanding digital outreach capabilities is a key priority, with a focus on reaching underserved communities and ensuring compliance with ADA standards. The addition of new tools, such as an engagement portal on the City of Fort Worth website, will enhance resident access to important information and services.
- **Investing in Video Production and Technology:** The department is investing in upgraded video production and technology to improve the quality and effectiveness of communication. These improvements will elevate video content, boost engagement on social media platforms, and better connect the City of Fort Worth with its residents, while promoting city programs and initiatives.
- **Developing a Language Access Plan:** A comprehensive Language Access Plan is being developed to better serve residents with limited English proficiency (LEP). This plan will ensure more equitable access to city information for LEP residents and help the City maintain legal compliance while fostering an inclusive environment for all community members.

Development Services

- High demand for form-based codes, historic districts, and design overlays has increased the department's workload. Managing these requests ensures that Fort Worth's growth aligns with its historic character and community values.
- Recruiting engineers, planners, and inspectors has become more challenging due to competition with the private sector. The department is focusing on strategies to attract talent, as these specialized roles are critical to maintaining service quality.
- The department's relocation to new City Hall presents logistical challenges, particularly regarding record retention and document access. Streamlined policies will support efficient operations and ensure compliance with legal document retention requirements.

Horizon Issues

Diversity and Inclusion

- Enforcing the Credit Access Business Ordinance protects residents from predatory lending practices, ensuring fairer access to credit. The department will monitor registered businesses to ensure compliance and follow up on any resident complaints.
- Expansion of veteran-focused programs increases business opportunities for service-disabled veteran-owned businesses. The city will work with veteran-owned businesses to help them qualify for city contracts and participate in training programs.
- Updating the ADA Self-Evaluation Plan will ensure that city facilities, programs, and services are accessible to people with disabilities. This comprehensive review will identify any gaps in accessibility and guide improvements across the city.

Economic Development

- Major projects, such as the Texas A&M Downtown Campus expansion and the new UTA West Campus, will bring new opportunities for economic growth and development. These projects are expected to drive job creation, increase tax revenues, and attract businesses for years to come.
- As the city prepares for potential economic downturns, the department is exploring opportunities in technology and AI to meet future workforce demands. Workforce development initiatives will focus on upskilling residents for tech-driven industries.
- Supporting local small businesses, particularly through partnerships with the Black and Hispanic chambers, remains a priority for promoting economic equity. The department provides technical assistance and access to capital to help these businesses succeed.

Environmental Services

- House Bill 2878 has shifted regulatory responsibility for food trucks to Tarrant County, reducing revenue for the department by about \$250,000. The department will adapt its operations to focus on remaining regulatory areas.
- Senate Bill 577 prevents the collection of fees for Food Manager Certificates, impacting another revenue stream for the department. To address this, the department will explore alternate funding sources and adjust services as necessary.
- Long-term environmental compliance, particularly around hazardous materials, will continue to drive departmental priorities. The department remains vigilant in adapting to changing state and federal regulations to protect public health.

Financial Management Services

- Risk assessments will help identify weaknesses in financial controls, safeguarding city assets and ensure compliance. These assessments will provide insights into potential vulnerabilities and guide improvement strategies.
- Enhancements in digital payments, including virtual card payments and electronic billing, are planned to increase efficiency and reduce paperwork. These upgrades are expected to reduce costs and improve payment processing timelines.
- The department is working to improve compliance with the State Prompt Payment Act, ensuring that vendors are paid on time. Late payments can incur penalties, so meeting this requirement will protect the city financially.

Horizon Issues

Fire

- The department aims to achieve national accreditation, demonstrating its commitment to high standards and continuous improvement. Accreditation involves comprehensive reviews of operational practices and community risk reduction efforts.
- Infrastructure needs for fire stations are growing, with planning underway for new locations and facility upgrades. Expanding the department's capacity is essential for maintaining response times in high-growth areas.
- Collaboration with MedStar on EMS integration is expected to enhance patient outcomes by improving coordination in emergency response. Technological advancements, such as mobile computing for inspections, will further support service delivery.

FWLab

- Priority-Based Budgeting (PBB) was extended to six additional departments in FY2025, fostering data-informed decision-making. The budgeting process will align more with city goals and resource constraints as PBB is fully implemented.
- A new dedicated data analytics division supports FWLab's mission, assisting with projects around the city such, dashboard analytics, machine learning, and data governance. This team will be central in supporting the future of data-driven decisions in the City of Fort Worth.
- Planning for the 2026 Bond Program is underway, with early engagement efforts to ensure projects align with community needs. The bond program will fund vital infrastructure and public services that align with Fort Worth's growth.

Human Resources

- Competitive pressures in recruitment are impacting the department's ability to attract top talent, especially with increasing benefits costs. HR is focusing on innovative recruitment strategies to compete with private sector offers.
- The rising cost of healthcare and specialty drugs presents a challenge in managing employee and retiree health benefits. HR is exploring options to keep benefits affordable without compromising quality.
- Automating HR processes, such as applicant tracking and benefits enrollment, is expected to improve efficiency and user experience. The department aims to reduce manual work and enhance data accuracy.

Library

- The library operates an express location at Old City Hall, serving downtown patrons while planning for a permanent downtown branch. The new branch will provide expanded services and resources for city residents.
- A new library near Sendera Ranch in Far Northwest Fort Worth will support the growing population in that area, with construction beginning in late FY2025. This facility is part of the 2022 Bond Program and will meet the needs of the surrounding communities.
- Developing a strategic plan with stakeholders will help align library services with evolving resident needs and technology trends. This plan will guide decisions on programming, outreach, and resource allocation.

Horizon Issues

Municipal Court

- The Youth Diversion Program will provide alternative case resolutions for non-traffic juvenile cases, diverting these cases from traditional court processes. This approach aims to address minor offenses without long-term consequences for youth.
- The aging A.D. Marshall Public Safety Building requires critical repairs to HVAC, electrical systems, and roofing to maintain functionality and safety. Relocation options may be considered as maintenance demands increase.
- Virtual arraignments are being conducted in collaboration with Tarrant County to streamline the court process for higher-class violations. This measure helps reduce court backlogs and improve case management.
- The transition to New City Hall by departments could require additional security staffing and equipment.

Neighborhood Services

- Addressing affordable housing needs, particularly the 32,000-unit rental shortage, is a top priority for the department. Housing costs have risen significantly post-pandemic, increasing demand for assistance programs.
- Heavy reliance on grant funding covers about 60% of department services, but resources are limited amid increasing needs. The department seeks additional funding to bridge gaps in affordable housing and community programs.
- Outreach and education on available services for low-income residents are being expanded to improve community support. Programs focus on housing assistance, job training, and financial literacy to help residents achieve self-sufficiency.

Parks and Recreation

- Seven community centers transferred from Neighborhood Services, increasing the need for oversight and operational resources. This transition will require adjustments in staffing structures to maintain service levels.
- Climate change is affecting traditional landscaping, prompting research on resilient plants and irrigation techniques. Parks and Recreation aims to identify sustainable landscaping options that can withstand temperature extremes.
- Expansion of open spaces, including the "Good Nature" initiative, will add 10,000 acres over five years. This aligns with goals to enhance urban green spaces and tree canopy.

Police

- Filling sworn officer vacancies is crucial to maintaining response times, community engagement, and crime prevention initiatives. Recruitment efforts focus on attracting diverse, highly qualified candidates.
- Implementing the 2023-2027 Department Strategic Plan will improve organizational culture, enhance communication, and reduce crime through proactive strategies. Emphasis on community policing and crime reduction will strengthen trust and safety.
- Facility upgrades are planned to address aging infrastructure and support long-term operations. New vehicles, technology, and equipment are also being procured to improve efficiency and transparency.

Horizon Issues

Property Management

- The department is overseeing facility maintenance across new and existing properties, with added responsibilities in the new City Hall. As demands grow, additional staffing and resources will be required to maintain service levels.
- Annual assessments are needed to prevent costly repairs and ensure safety, as many facilities are aging and require upgrades. A maintenance master plan is being developed to prioritize these needs.
- Real property management and land acquisitions have a backlog due to persistent staffing shortages. This affects timely delivery of capital projects and requires ongoing resource allocation to meet development demands.

Transportation and Public Works

- Supply chain issues are causing delays in procuring vehicles, equipment, and construction materials, which impacts project timelines and costs. The department is working with suppliers to manage price increases and resource availability.
- New asset management tools will provide better data for decision-making on road and transportation network maintenance. This initiative aims to increase the efficiency of repair and replacement schedules.

Special Revenue Funds

Alliance Maintenance Facility

- Planned capital improvements, such as installing a new boiler and fire pump, are necessary to maintain facility operations. These upgrades will ensure the utility plant's longevity and efficiency.
- Exterior maintenance on wastewater facilities, including painting and structural repairs, is prioritized to prevent deterioration. Regular updates are crucial for preserving the infrastructure's functional lifespan.
- Preparing for future maintenance and equipment needs will involve strategic resource allocation. Addressing these needs proactively reduces long-term operational costs.

Community Tree Planting

- Aging equipment, some over 26 years old, needs replacement to maintain efficient tree planting and watering. Funding for updated equipment is planned to ensure program sustainability.
- The city's 90-year-old greenhouse will be modernized, enhancing seed propagation and tree production efforts. This update is essential to support the city's reforestation goals.
- Staffing may need expansion, or automated systems could be implemented, to manage an increasing number of trees and park areas. Efficient resource management is necessary as the city's green spaces grow.

CCPD Neighborhood Services

- Restructuring after-hours programs aims to engage more youth and provide career training for self-sufficiency. The department is expanding resources to support leadership development for young residents.
- Rising Stars Leadership Academy will serve as a model for programs targeting teenagers and young adults. By focusing on skill-building, the academy supports long-term personal and professional growth.
- New initiatives are designed to attract a broader range of participants and prepare teens for success in adulthood. These programs aim to bridge gaps in education and job readiness for local youth.

Horizon Issues

CCPD Parks and Recreation

- Increased maintenance costs for equipment, especially graffiti abatement tools, are impacting the department's budget. Upgrading equipment, such as trucks and pressure washers, is essential to improve efficiency.
- As graffiti issues increase, so do operating supply expenses for abatement, requiring future budget adjustments. Enhanced anti-graffiti efforts are planned to keep public spaces clean and inviting.
- New mural programs will add color and community engagement to the city, complementing graffiti abatement efforts. The initiative aims to balance beautification with practical maintenance solutions.

CCPD Police

- Enhancing response capabilities to reduce violent and gang-related crime is a key focus of CCPD-funded police programs. Additional crime prevention resources and community engagement programs will be funded through CCPD.
- The department is recruiting a diverse officer base and implementing new training protocols to improve service quality. Investment in human resources is essential for adapting to changing community needs.
- Technology and equipment upgrades will improve officer safety and efficiency, supporting the city's long-term crime reduction goals. Investments in data systems will enhance transparency and enable evidence-based strategies.

Culture and Tourism

- The fund aims to reduce reliance on hotel occupancy taxes, exploring alternative revenue streams to support tourism initiatives. Diversifying revenue sources ensures fiscal stability in an evolving market.
- Increased costs for supplies and maintenance, especially for unplanned repairs, impact venue operations. Facility managers are balancing fiscal goals with the need for timely upkeep to meet visitor expectations.
- Staffing shortages are a challenge, as the department has its highest vacancy rates in two decades. Filling these roles will improve service levels for event management and cultural programming.

Culture and Tourism 2% CY Tax

- As hotel taxes stabilize, funds will become available for planned expansions, such as the Fort Worth Convention Center. Completion of legacy debt payments by 2026 will open up financial resources for new projects.
- Economic uncertainty remains a concern for tourism-related revenue, as demonstrated during the pandemic. The department is monitoring trends closely to prepare for any future fluctuations in tax revenue.

DFW Revenue Sharing

- The fund supports the Convention Center and Dickies Arena expansions, benefiting from steady regional tourism growth. Increased tourism boosts revenue, allowing faster repayment of related debts.
- Changes in travel patterns post-pandemic, such as increased car rentals, are impacting DFW revenue streams. The city is analyzing these shifts to accurately forecast future contributions to the fund.

Culture Tourism Project Fin Zone

- Additional revenue from new hotels and property expansions will support the repayment of Convention Center debt. These projects will provide stable revenue growth, ensuring funding for city tourism infrastructure.
- Close monitoring of the fund's performance is essential to align debt service requirements with ongoing capital improvements. The city's long-range plan commits these funds to sustaining Convention Center projects.

Horizon Issues

Arena Operating

- Revenue recovery following COVID-19 shutdowns is progressing, with FY2024 projections showing stabilized growth. Operators are optimistic about sustaining this momentum through increased event bookings.
- Ongoing financial forecasting will help mitigate risks related to tax collection and venue occupancy. Precise forecasting will guide financial decisions and improve operational planning.

Environmental Protection

- Future budget adjustments will be necessary to address rising costs in litter control and compliance with environmental regulations. Maintaining regulatory compliance is essential for the city's environmental protection efforts.
- Programs targeting waste and bacteria control will need additional funding to meet compliance with TCEQ's MS4 permit requirements. Ensuring adequate resources for these programs protects both residents and natural resources.
- Enhanced litter and illegal dumping enforcement programs are being planned to address community cleanliness and public health. These efforts align with the city's mission to create safe, livable neighborhoods.

Municipal Golf

- Transitioned from an Enterprise Fund to a Special Revenue Fund, the Municipal Golf Fund has been reducing its reliance on general fund subsidies. The goal is to achieve a fully self-sustaining model in the near future.
- Health care costs for retirees from the golf division are creating budgetary challenges, with recent retirements adding 55% to expenses. Long-term planning is required to manage these costs without compromising service levels.
- Diminishing gas well royalties, historically used for capital projects, will need to be replaced with alternative funding sources. New revenue strategies are being considered to sustain infrastructure improvements.

Enterprise Funds

Municipal Airports

- Efforts to increase revenue include developing new airport properties and attracting aviation-related businesses. These initiatives align with the city's goal of achieving airport self-sustainability.
- Key capital projects include the Apron Bravo and Taxiway Golf Reconstruction at Meacham Airport and utility improvements at Spinks. These upgrades will improve infrastructure and attract commercial aviation tenants.
- Federal and state grants are essential to offset costs and maximize investment in airport infrastructure. Advocacy for Texas' fair share of aviation funding supports the city's airport development goals.

Horizon Issues

Municipal Parking

- Near Southside parking studies are assessing commercial and residential parking demands as the area grows. Findings will guide adjustments to metered parking and permit programs.
- Technology upgrades for Houston and Commerce Street garages are planned to improve transaction speed and efficiency. These improvements are expected to reduce wait times and enhance user experience.
- Adjustments to parking revenue forecasts are needed as employees transition to New City Hall. As parking occupancy levels change, the city will monitor revenue impacts to inform future fund allocations.

Solid Waste

- Long-term sustainability planning for the fund involves balancing landfill use fees across different user types. This includes exploring new fee structures for commercial and construction waste.
- The city aims to protect residential waste disposal rates while securing resources for future landfill needs. Proposed rate adjustments will fund essential upgrades, such as a landfill gas energy system.
- Expansions to recycling programs, such as the WAIT! Campaign, will reduce contamination levels and improve waste diversion. These programs will enhance environmental sustainability and reduce landfill burden.

Stormwater Utility

- Recent fee increases have enabled priority flood mitigation projects, including upgrades to high-risk infrastructure. These projects address critical areas prone to road flooding and property risk.
- Ongoing condition assessments are used to prioritize pipe rehabilitation and prevent costly sinkhole formation. Investments in proactive pipe maintenance reduce emergency repairs and enhance public safety.
- Regulations to limit development impact on flood-prone areas are being evaluated to improve flood resilience. Stakeholder engagement will help shape updates to stormwater regulations and development practices.
- Growth in assets from development and annexation in combination with aging and undersized infrastructure will require additional investment in future years to mitigate asset failure and flooding.

Water and Sewer

- Replacing the aging SCADA system will enhance operational control and monitoring across water treatment facilities and the water distribution system. This upgrade will increase efficiency, reduce risks, and improve water quality management.
- Cast-iron pipe replacements are prioritized to reduce water main breaks and limit water loss. The department anticipates significant investments over the next five years to address aging infrastructure.
- Compliance with new PFAS standards from the EPA will require additional testing and treatment methods. The department is preparing for operational impacts, including potential modifications to water and wastewater treatment processes.
- The Revised Lead and Copper Rule compliance date was October 16, 2024. The rule will require significant investment and demands long-term maintenance of a service line inventory, testing of all elementary schools and licensed daycares, galvanized service line replacement if it was ever downstream of a lead service line, public outreach, and mandatory public notification and replacement schedules.
- The Mary's Creek Water Reclamation Facility on the city's west side is in final design with construction projected for completion in 2029. This large capital project will require significant investment over the next five years, followed by operational start-up and staffing.

Horizon Issues

Internal Service Funds

Capital Projects Service

- A new Capital Delivery Management system is being implemented to track project progress and enhance transparency. This platform will improve coordination among departments and project partners.
- Supply chain constraints and rising costs for materials are affecting project timelines and budgets. The department is working to secure resources efficiently to minimize delays.
- Preparation for the 2026 Bond Program involves early project vetting and collaboration with stakeholders. This ensures that community needs and priorities are reflected in upcoming capital investments.

Fleet and Equipment Services

- The existing Fleet Management Information System faces integration issues, impacting fuel and parts billing accuracy. Upgrading this system will eliminate manual tracking and improve data reliability.
- Ongoing diagnostic and equipment replacements are planned to improve fleet safety and operational efficiency. Replacing outdated lifts, tire-changing equipment, and alignment tools will reduce downtime.
- High inflation has led to increased costs for fuel, repair parts, and outside services, challenging the fund's budget. The department is monitoring these trends closely to adjust budget forecasts.

Information Technology Solutions

- The department is strengthening cybersecurity defenses to protect against phishing and ransomware attacks. Employee training and advanced security tools will enhance the city's resilience to cyber threats.
- Infrastructure improvements, including broadband upgrades, are underway to support City Hall and citywide connectivity. These upgrades are part of broader efforts to enhance digital access for city departments.
- IT is exploring AI strategies to improve efficiency and meet growing service demands. Potential AI applications range from workflow automation to predictive maintenance for city assets.

Group Health and Life Insurance and Retiree Healthcare Trust

- Rising healthcare costs, especially for specialty drugs, are a major concern in this fund's budget planning. The department is evaluating provider options to manage these costs while maintaining high-quality coverage.
- For the previous two years, the City has received an unprecedented increase in claims' costs with regards to high cost claimants. In 2023 the City had 4 members whose claims exceeded the \$1,000,000 stop-loss limit and in 2024, the City had an additional 2 members. This has significantly impacted our ability to obtain stop-loss insurance. To provide perspective, the previous 10 years the City had 1 claimant whose claims exceed stop-loss.
- The City will be contracting with BlueCross BlueShield of Texas for Administrative Services. The department is hopeful that the new contract will result in lower claims' costs due to BCBS more aggressive contract negotiations.

Risk Financing

- Increasing legal liabilities and insurance premiums are impacting the fund's budget for deductible structures. The city is reviewing its risk management strategies to manage potential losses more effectively.
- Cyber insurance is becoming costlier due to rising threats, which may require additional budget adjustments. This coverage is essential for protecting the city's digital assets from cyberattacks.

- Managing claims related to weather events and other unexpected incidents remains a priority for maintaining financial stability. Proactive measures, including funding for deductible expenses, support the city's risk mitigation goals.

Financial Management Policies



FINANCIAL MANAGEMENT SERVICES

200 Texas Street
FORT WORTH, TEXAS 76102

WWW.FORTWORTHTEXAS.GOV/FINANCE

Financial Management Policy Statements

Effective January 24th, 2024

To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. ***Revenues:*** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. ***Expenditures:*** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditures of available resource.
- III. ***Fund Reserve Policies:*** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. ***Capital Expenditures and Improvements:*** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. ***Debt:*** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. ***Interfund Loans:*** Establish guidelines for loans between funds.
- VII. ***Cash and Investment Management:*** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. ***Grants:*** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. ***Fiscal Monitoring:*** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. ***Accounting, Auditing and Financial Reporting:*** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. ***Retirement System and OPEB Health Care Trust:*** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

- XII. *Internal Controls:*** Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.
- XIII. *E-Commerce:*** To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.
- XIV. *Donations:*** Establish guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals.
- XV. *Lease Policy:*** Define and provide guiding principles for financial management of leases and subscription-based information technology arrangements to ensure consistent lease practices and establish, maintain and enforce a sound system of operational procedures and internal controls.
- XVI. *Sponsorship Policy:*** Ensure consistent practices regarding payments made to support local festivals, special events, community projects or programs, and other similar activities that are not controlled or hosted by the City.
- XVII. *Glossary:*** An alphabetical list of terms or words found in or relating to the Financial Management Policies



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth ("City"). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department ("FMS"). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS ("CFO").

II. Purpose

This policy is intended to establish guidelines for the management of certain City of Fort Worth revenues in order to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

III. Applicability and Scope

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one revenue source due to changes in national or local economic conditions which adversely impact that source.

B. User Fees

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



C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Fort Worth citizens.

D. Enterprise Funds User Fees

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

E. Administrative Services Charges

The City shall establish a method to annually determine the administrative services charges due the General Fund from other funds for overhead and staff support. Where appropriate, governmental and proprietary funds shall reimburse the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and, analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others overdue in payments to the City.

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.



I. DFW Airport Car Rental Revenue Sharing

All revenues derived from the DFW Airport car rental revenue sharing shall be dedicated to facility improvements of the Fort Worth Convention Center and the Will Rogers Memorial Center.

J. Use of One-time Revenues

The City shall discourage using one-time revenues to fund ongoing expenditures.

K. Use of Unpredictable Revenues

The City shall exercise caution when using unpredictable revenues to fund ongoing expenditures.

L. Governmental Funds Investment Income Allocation

Absent an applicable provision of law or contractual agreement, the allocation of pooled investment income for all governmental funds where the General Fund is the “home fund” shall be recorded as investment income in the City’s General Debt Service Fund to offset interest costs associated with outstanding debt issuances and to accumulate cash which can be used to pay off debt prior to maturity to achieve debt service savings.

- Investment income derived from the investment of bond or debt proceeds shall be allocated to the applicable debt service fund.
- Surplus Governmental Funds’ investment income derived from resources other than bond or debt proceeds can be allocated to one-time initiatives, capital projects, or to remain in the General Debt Service Fund, as recommended by the City Manager.

M. Investment Income to Offset Debt Administration Costs

A portion of Governmental Funds’ investment income other than that which is derived from the investment of bond or debt proceeds will be credited to the General Fund to offset General Fund expenditures associated with the administration of debt. These expenditures include but are not limited to:

- Personnel costs (salaries and benefits) associated with the portion of time applicable to the execution of debt administrative and related compliance activities.
- Supplies
- Printing
- Training and Professional Development
- Professional and Consulting Services
- Technology (one-time or subscription)
- Other directly related expenditures

The amount of General Government Funds’ investment income to be credited to the General Fund to offset General Fund expenditures associated with the administration of debt will be determined annually in conjunction with the annual budget development process.

Gas-Related Revenue & Expense/Expenditure Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth ("City"). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department ("FMS"). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS ("CFO").

II. Purpose

This policy is intended to establish guidelines for the management of certain City gas-related revenue and associated expenditures/expenses in order to ensure reliable, equitable, and diversified allocation and use of these funds. The goal for these funds is to strike a balance between current and future needs that are funded from a non-recurring and unpredictable resource.

III. Scope

This policy addresses revenue derived from (i) ad valorem tax on mineral valuations; (ii) leases for the development of natural gas from under City-owned property; (iii) license or easement fees paid for the installation of gas gathering pipelines under City-owned property; and (iv) income of the Fort Worth Permanent Fund (Trust).

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Revenue Allocation

A. Trust/Endowment Fund

1. The City has established a Trust Fund that will be structured and governed in such a manner to achieve maximum investment flexibility, maximum investment protection, and professional investment management. The Trust will be managed to ensure the long-term preservation and growth of the trust principal.
2. The Trust will be managed by a corporate trustee appointed by the City Council in accordance with the City Charter and the State Local Government Code. The City's Chief Financial Officer/Director of Finance

Gas-Related Revenue & Expense/Expenditure Policy



will be empowered to make fund management decisions and recommendations consistent with an adopted investment policy of the City Council. The Chief Financial Officer/Director of Finance shall serve as the financial guardian of the Trust ensuring fiscal stability, overseeing the trustee appointed by the City Council, monitoring fund performance and recommending to the City Council the amount of funds available for disbursement annually, in accordance with this policy and the trust documents. The Chief Financial Officer/Director of Finance shall be precluded from making specific expenditure decisions. Such decisions will be made by the City Council upon recommendation by the City Manager.

3. The Trust instrument may be substantively amended upon the completion of the process outlined within the trust documents.
4. To the extent not in conflict with common law or any other statutes applicable to the Trust Fund, the trustee shall retain all powers granted to trustees by the Texas Trust Code, and particularly is to have the power to invest and reinvest the trust estate in accordance with the goals and stipulations of the governing Trust instrument.
5. The determined percentage of bonus and royalty revenue from various sources are to be held in a consolidated account which will be divided into different sub-accounts including, but not limited to, the General Endowment Gas Lease Fund, the Aviation Endowment Gas Lease Fund, the Park System Endowment Gas Lease Fund, the Nature Center Endowment Gas Lease Fund, and the Water and Sewer Endowment Gas Lease Fund. Other sub-accounts may be created in order to account and track for funds as approved within this policy.

The goal of the Trust Fund is to produce income from investments and be a long-term income source for the benefit of both present and future Fort Worth citizens. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, will recommend to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust shall be determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council.

The recommended distribution of available investment income generated from the Trust corpus shall be included in the annual operating and capital budgets as recommended by the City Manager. This distribution from the Trust will be determined annually each April with City Council authorization to occur in June.

Gas-Related Revenue & Expense/Expenditure Policy



6. In the event investment regulations prohibit the intended growth and expansion of the Trust, a provision for dissolution of the Trust will be incorporated into the initial Trust instrument. Dissolution of the Trust will first require a determination and recommendation of the corporate trustee and the Chief Financial Officer/ Director of Finance.
7. To facilitate prudent management and reasonable returns and growth for the Trust Fund, during the 81st Legislative Session, the Public Funds Investment Act (Texas Local Government Code Chapter 2256) was amended. As amended the Act allows the Trust Fund to be managed in a flexible manner consistent with the Uniform Prudent Management of Institutional Funds Act (Texas Property Code Chapter 163).

B. Revenue from Current Receipts

1. Ad Valorem Tax Revenue

The ad valorem receipts on mineral valuations will be allocated to the General Fund.

2. Water and Sewer Fund

Bonus, royalty and other natural gas-related fee revenue derived from Water and Sewer assets, including pipeline easements and license agreements, will generally be allocated in the manner outlined below, provided, however that no allocation may be made except in compliance with the Water and Sewer System's Master Ordinance and applicable Supplemental Ordinances and bond covenants. To the extent that gas-related revenues subject to this subsection are needed in order to comply with covenants and duties for the System's Outstanding Obligations, they shall be allocated first to such compliance.

Water and Sewer - Lake Worth Property

Funds from Water and Sewer property located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

Water and Sewer – Other Property

All revenue derived from other Water and Sewer assets will be allocated as follows:

- a. Seventy-five percent (75%) to the Water and Sewer Gas Lease Capital Projects

Gas-Related Revenue & Expense/Expenditure Policy



Fund.

- b. Twenty-five percent (25%) of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

3. Park land - Lake Worth

Funds from park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

4. Park land - Fort Worth Nature Center and Refuge

Allocation of Bonus

Bonus revenues from gas leases associated with the Nature Center will be allocated first to establish the Nature Center Endowment Gas Lease Fund such that a ten million dollars (\$10,000,000.00) corpus will be established within the Endowment Fund. Any remaining bonus funds will be allocated as follows:

- a. Fifty percent (50%) to the Nature Center Gas Lease Capital Improvement Program to implement the Nature Center Master Plan; and
- b. Fifty percent (50%) to the Park Gas Lease Capital Project Fund.

Allocation of Royalties and Other Lease Revenues

Royalty and all other revenue from gas leases associated with the Nature Center will be allocated in accordance with the paragraphs below. Allocation shall vary depending on whether such allocation occurs before or after Full Funding of the Master Plan as defined in the following paragraph.

In 2009, the City Council adopted Resolution 3765-07-2009, which endorsed the allocation of \$62 million, adjusted for inflation, to provide full funding of the Nature Center Master Plan, which was incorporated into the City's Comprehensive Plan in February 2004 (M&C G-14276). In accordance with that Resolution, the term "Full Funding of the Master Plan" shall mean a total combined allocation to the Nature Center Endowment Gas Lease Fund and the Nature Center Capital Improvement Program of an amount that, as adjusted by the Consumer Price Index, represents the equivalent of \$62 million in 2009.

Until Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenue received from gas leases associated with the Nature Center will be allocated as follows:

Gas-Related Revenue & Expense/Expenditure Policy



- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
- b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
- c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

Gas-Related Revenue & Expense/Expenditure Policy



8. Municipal Airports Fund

Bonus, royalty and other natural gas- related fee revenue derived from airport property, including pipeline easements and license agreements, will be allocated in the following manner:

1. Fifty percent (50%) to the Aviation Gas Lease Capital Project Fund for aviation capital improvement projects; and
2. Fifty percent (50%) to the Aviation Endowment Gas Lease Fund.

9. Pipelines in Public Rights of Way

Revenue derived from pipeline easements and license agreements in the public rights of way will be deposited to the General Fund to offset the staff costs associated with reviewing and managing the pipeline locations in relation to other utilities.

10. Property Owned by City-Affiliated Corporation

All gas-related revenues derived from property titled to any City-affiliated corporation, such as local development corporations, Alliance Airport Authority, or the Housing Finance Corporation, shall be provided to such City-affiliated corporation to support its lawful activities per the policies and oversight of its respective governing board.

11. All Other Revenue

Except as noted in prior sections, all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other City property, including unrestricted park land, will be allocated as follows:

1. Fifty percent (50%) of the revenue will be allocated to the General Gas Lease Capital Projects Fund; and
2. Fifty percent (50%) of the revenue will be allocated to the General Endowment Gas Lease Fund.

12. Minimum Payment Threshold

Notwithstanding anything in this policy to the contrary, if a gas- related revenue payment is \$500 or less, one hundred percent of the payment will be allocated

Gas-Related Revenue & Expense/Expenditure Policy



to the respective Gas Lease Capital Project Fund.

13. Interest Income

Interest earnings received from any Gas Lease Endowment Fund will be allocated solely to the respective fund's Gas Lease Capital Project Fund.

VI. Expenditures/Expenses

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one-time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

1. Capital projects with a minimum ten (10) year useful life
2. To provide matching grant funds to leverage funds for capital projects;
3. Technology with a minimum five (5) year useful life;
4. Acquisition of equipment and fleet assets including contributions to a revolving replacement fund;
5. Capital equipment with a minimum ten (10) year useful life;
6. To fund one-time community-wide economic and neighborhood development initiatives and projects;
7. To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property);
8. To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the City's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and City affiliated corporation funds) during that reporting period;
9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;

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10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue. Notwithstanding, royalties received in the General Gas Lease Capital Project fund can be considered for allocation in support of the Fort Worth Public Art Collections Management (capital maintenance) Program. The annual payment amount from the General Endowment Gas Lease Fund in support of arts organizations will be limited to the approved contract budget subject to funds availability within the annual distribution.
12. To provide a minimum of one million dollars (\$1,000,000), subject to funds availability within the annual distribution, for the acquisition of land to serve as open space, green space, natural area or other similar properties that will preserve or increase the permeable surfaces in the city.



Revenue Receipting Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. **Purpose**

This policy defines and provides the guiding principles with respect to Revenue Receipting, including the handling of cash, reconciling payments received, and reporting on receipting activity occurring within the City of Fort Worth (“City”). The objectives of this policy are to ensure consistent revenue receipting practices and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with receipting and depositing revenue while also providing standards and minimally acceptable practices for these activities.

III. **Applicability and Scope**

All employees of the City, including uniformed employees having revenue receipting, cash handling, and payment reconciliation responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy, and by their respective departmental cash handling and reconciliation procedures.

IV. **Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. **General Policies**

- A. Each department is required to maintain a listing of the locations and the employees who perform revenue receipting activities. Each department shall provide this listing to the Department of Financial Management Services (“FMS”) on an annual basis. This list must include the name, employee ID, login ID, and department number of all staff that handle payments at each location.



Revenue Receipting Policy

- B. The number of employees with access to a change drawer shall be limited to staff that are required to handle payments as part of their job function. Separation of duties must exist between those employees receiving and receipting payments and those individuals who will perform the accounting and recordkeeping functions pertaining to revenue intakes.
- C. Where adequate separation of duties is precluded due to limited available personnel or other operational constraints, the Department Supervisor shall perform specific verification functions to discourage misappropriation and/or theft. The Supervisor shall not be involved in the original transaction steps subject to verification. Departments should confer with FMS to establish other mitigating controls where separation of responsibility is precluded.
- D. Generally, revenue receipted by all departments shall be deposited at the City's banking institution within twenty-four (24) hours of receipt. Departments, in conjunction with the CFO, shall assess the reasonableness, practicality, and security in determining deposit timing into the City's banking institution. Departmental receipts shall not be used to create or replenish other funds.
- E. All revenue receipted should be accurately recorded into the City's software systems real-time when such systems are available. Receipt of all payments should be recorded within the general ledger within one business day.
- F. Management review and approval of such recordings shall be completed within two business days of deposit.
- G. Employees performing payment receipting functions must use due diligence in handling City assets to ensure that reasonable protection is provided to those assets at all times. Employees must report to their department supervisor, who in turn should submit the report to FMS and the Internal Audit Department, of any instance where a City employee has knowledge or suspicion of a theft or dishonest act by another City employee.
- H. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
- I. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.

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- J. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
- K. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within forty-eight (48) hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

VI. **Cash/Change Drawer and Imprest Funds**

A. **Cash/Change Drawers**

The following procedures will be maintained for all Cash/Change Drawers:

1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of the receipts and transactions recorded in an automated or manual point of sale system. All receipts shall be prepared for bank deposit.
4. The supervisor of the employee performing payment receipting functions shall verify the accuracy of the revenue received during the day through a review of the receipts and transactions recorded in an automated or manual point of sale system.
5. The ending balance of the Cash Drawer shall be the same as the beginning balance, and equal to the amount assigned to each respective drawer.



Revenue Receipting Policy

6. Completed daily deposits shall be kept in a locked combination vault or safe, or in a locked room in a locked drawer or file cabinet until it can be transmitted to the depository institution through an armored car service.
7. The amount of beginning cash within a Cash Drawer will be periodically evaluated based upon the number of transactions, the volume of cash versus other payment types, and the frequency change is forecasted to be needed in an average day.
8. Cash maintained for the purpose of making change must not be commingled with operational cash amounts and should not be used for any other purpose.

B. Imprest Funds

Imprest Funds are designated amounts of cash held outside of the general treasury and the use of such funds is subject to the City of Fort Worth Police Department's operating procedures.

VII. Requesting a New and/or Increase in a Cash/Change Drawer or Imprest Fund

Authority to establish or modify a Cash/Change Drawer or Imprest Fund must be initiated by a request from a Department Director and receive approval from the CFO. The CFO has the ability to delegate this function to appropriate staff within FMS. Departments shall collaborate with the CFO, or his/her designee, to establish and maintain a system of procedures, controls, and reporting activities associated with the receipting of payments and depositing of funds for all areas of their revenue receipting operations. Each Cash/Change Drawer and Imprest Fund shall be assigned an amount of cash as the beginning/opening balance. This amount shall be determined based upon the activity level of the department and the associated business operational requirement and should be maintained throughout the lifecycle of the Cash/Change Drawer or Imprest Fund.

VIII. Petty Cash

The City of Fort Worth does not allow any department to own or operate Petty Cash funds.

IX. Training

All new employees who have payment receipting responsibilities must successfully complete the City's Cash Handling Policies and Procedures course within thirty (30) days of



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employment. Existing employees must contact the FMS Department to register to take the cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete the cash handling course annually, subsequent to the initial training. Successful completion of this course is defined as achieving at least a seventy percent (70%) passing grade on the test administered upon completion of the course.

It is the responsibility of the department to notify FMS when a new or transferred employee becomes responsible for payment receipting activities and whenever an employee is no longer responsible for payment processing. In addition, it is the responsibility of the operating department to ensure all staff responsible for payment receipting activities complete the City's Cash Handling training at least annually.

The FMS Department is responsible for providing all training related to Cash Handling and payment processing. The FMS Department, in conjunction with the IT Solutions Department, will notify employees when they are due for their annual training. Notwithstanding, the operational department(s) retain ultimate responsibility for ensuring that all employees with cash handling responsibilities successfully complete the training outlined herein.

The IT Solutions Department maintains training records for Cash Handling. Employees may access a list of courses completed in the system at any time.

X. Receipt of Payments

A. Cash

1. The cashier should have complete control and responsibility when collecting and securing the cash received from customers.
2. The cash drawer must be securely locked when the cashier is away from the cash drawer.
3. To reduce the risk of error, all cash should be separated according to the denomination, and should be sorted face up in the same direction.



Revenue Receipting Policy

4. The cashier should test each negotiable instrument used to make a payment to the City of Fort Worth to ensure it is not counterfeit.

B. Checks

1. Checks, money orders and other negotiable instruments must be made payable to the "City of Fort Worth" and shall be promptly endorsed upon being received.
2. All checks made payable to the City of Fort Worth shall be accepted only in the amount of the transaction. Checks may not be written for more than the amount due to the City.
3. When accepting a check for amounts due to the City, the cashier shall capture the following payer's information and note same at the top of the check:
 - (1) Driver's license number and state issuing the identification
 - (2) Physical home address
 - (3) Valid Telephone number
 - (4) Only accept checks drawn on a United States Bank and for U.S. dollars.
4. No temporary, post-dated, or third-party checks are to be accepted by the City.
5. Check cashing is strictly prohibited by this policy.

C. Credit/Debit Cards

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards ("PCI-DSS") practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
 2. Employees should never write down or store a customer's credit card information.
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Revenue Receipting Policy

3. Employees should request customer identification (i.e. Government issued Driver's License or Identification Card) to ensure the customer name matches the credit card provided for payment.

XI. Transaction Receipts

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

XII. Refunds and Overpayments

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate departmental supervisor. Refunds and voids relating to a prior day's activity may only be made through Accounts Payable and must be properly approved by the appropriate departmental supervisor. In situations where the department has a computerized system to process refunds/voids, the operating department is responsible for ensuring the accurate accounting and approval of refunds and voids through the computerized system.

XIII. Safeguarding

Access to the Cash Drawer should be limited to one person. The Cash Drawer shall be counted and balanced before another person takes possession of the Cash Drawer. Both parties involved in the Cash Drawer transfer shall be present when cash is counted, and a receipt shall be signed by the person accepting custody of the Cash Drawer.

- A. All areas surrounding the cash handling sites shall be visible and without obstruction.
- B. Dual control over the processing and storage of all monetary intakes should be utilized.
- C. All funds shall be kept out of public view and shall be available for inspection by authorized City personnel such as the FMS Department, the City Auditor, or other authorized personnel as approved by the CFO.



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- D. Physical protection of payments through the use of bank facilities, armored vehicles, vaults, locked cash boxes, tamper proof bags, or locked drawers shall be utilized at all times. Only assigned personnel shall have access to keys and vault combinations.
- E. Armored car services should be utilized based on a mutually agreeable schedule between the department and the CFO or his or her designee. The operating department and the CFO shall agree upon a schedule that promotes timely deposit of revenue, but does not create a cost for this service outweighing the benefit.
- F. Cash should never be transported to the City's banking institution by any method other than Armored Car service.

XIV. Liability for Loss

Departments performing payment receipting activities retain the ultimate liability for misappropriation and loss or theft of all funds on hand (including, but not limited to cash and change drawers, daily receipts, imprest funds, equipment containing cash, etc.) until such time as the custody is transferred to an armored car service or to the Department of Financial Management Services through delivery of a deposit for processing. Departments are required to notify the Assistant Director over Treasury, the City Auditor, and the Risk Management Division, in writing, by the next business day, in the event any funds are lost or stolen. This written notification must include the date and amount of the loss in addition to an explanation and description of the sequence of events that lead to the discovery of the loss, and a copy of the police report.

XV. Monitoring Performance

Departmental controls shall include a practical means for employees to report instances where system controls, processes and/or procedures are overridden that could increase the City's risk exposure. Department Directors, Assistant Directors, and Managers/Supervisors shall monitor and annually assess any risk areas and adopt appropriate strategies to manage these functions, thereby minimizing loss opportunities.



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XVI. Audits

The FMS Department will perform Cash/Change Drawer audits to determine whether each Cash/Change Drawer and Imprest Fund balance is in agreement with the associated balance on the City's General Ledger.

The operational department(s) are responsible for auditing and validating all Cash/Change Drawer and Imprest Fund balances on a quarterly basis and providing authorized FMS Department personnel full access to all funds at all revenue collecting locations.

The FMS Department is responsible for notifying the operational department(s), within a reasonable lead time, to ensure the person with authority is available during the audit. At the conclusion of each Cash/Change Drawer and Imprest Fund audit, the FMS department will provide a memo detailing the results of the audit which will include instruction for how to handle identified discrepancies.

XVII. Revision History

Changes	By	Date
Created and adopted to administer and safeguard the City's financial resources. M&C G-19058	Financial Management Services Department	08/15/2017
Added clarification relating to the departmental responsibility. Added clarification relating to the timing of recording, reviewing, and approving deposits. Added more detailed instruction/requirements in the Liability for Loss section. M&C 19-0260	Financial Management Services Department/Treasury	10/22/2019

For additional information or questions concerning this policy, please contact the FMS Treasury Office at (817) 392-8500.

Payments from Water and Sewer Fund to Other Funds



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

The Water and Sewer Fund is an Enterprise Fund, with the Water and Sewer System operating similar to a business in the private sector. However, as a tax-exempt governmental unit, the Fund does not pay franchise fees or property taxes that would be required of a private utility. The purpose of this policy is to outline the assessment of charges and fees to the Water and Sewer Fund by the General Fund in order to provide revenue for general government services comparable to what would be received from a private utility. In addition, this policy is also intended to address contributions from the Fund in support of the City's Public Art Program.

III. In General:

Payments from funds within the Water and Sewer System must comply with the Master Ordinance (Ordinance 10968), which establishes the revenue financing program that provides for issuance of System revenue bonds to finance capital improvements. The rate covenant in the Master Ordinance obligates the City to establish and collect rates "necessary to produce Gross Revenues and other Pledged Revenues sufficient (1) to pay all current Operating Expenses, (2) to produce Net Revenues for each Fiscal Year at least equal to the Annual Debt Service Requirements during such Fiscal Year of the then Outstanding Parity Obligations, and (3) to pay all other financial obligations of the System reasonably anticipated to be paid from Gross Revenues." To fully implement this policy, in designing rates the Water and Sewer System shall also take into account payments under this policy to the extent allowed by applicable law and current contracts.

Under the Master Ordinance, payments such as those outlined in this policy can only be made from Excess Pledged Revenues, which, generally speaking, consist of System revenues that remain available after all Operating Costs have been paid and all debt-related obligations have been met. The following paragraph describes in more detail the process for determining Excess Pledged Revenues under the Master Ordinance.

In accordance with the Master Ordinance, Gross Revenues of the Water and Sewer System are reduced by Operating Costs to determine Net Revenues, which, together with any other monies pledged to the payment of Parity Obligations, constitute Pledged Revenues. The City also has the right to pledge the Pledged Revenues in payment of, and as security for, debt obligations

Payments from Water and Sewer Fund to Other Funds



that are subordinate to the Parity Obligations. Such subordinate lien obligations, which the City has issued and may continue to issue, are also considered Outstanding Obligations under the Master Ordinance. Under Section 11(b) of the Master Ordinance, provision must first be made for funds from Pledged Revenues to be deposited to the debt service, reserve, and other funds and accounts for ALL Outstanding Obligations as required by the Master Ordinance and applicable Supplemental Ordinances and bond covenants. If System funds remain available after these actions have occurred and provisions have been made for all Operating Expenses and debt-related payments, remaining System funds constitute Excess Pledged Revenues that can be used for other lawful purposes, including payments under this policy.

By adoption of this policy, the Mayor and City Council delegate to the Financial Management Services Department responsibility for determining and certifying the availability of Excess Pledged Revenues. The certification shall be provided to the Water Department, and a copy shall be maintained in the records of the Financial Management Services Department.

An initial determination of Excess Pledged Revenues shall be made in connection with the annual budget process to determine the extent to which revenues exist for budgeting purposes and for making payments under this policy. If it is determined that Excess Pledged Revenues are projected to exist but are not sufficient to make all three of the proposed payments in full, the amount of Excess Pledged Revenues that is certified to be available shall be allocated among the payments on a pro rata basis.

To ensure payments under this policy consist only of actual Excess Pledged Revenues, after the close of each fiscal year, in connection with preparation of the annual audit, staff shall conduct a “true up” process, recalculating Excess Pledged Revenues using actual, rather than budgeted, figures for Gross Revenues, Operating Expenses, and debt-related payments. If it is determined that actual Excess Pledged Revenues for the preceding fiscal year were not sufficient for the full amount of the payments that were made under this policy, the General Fund shall make a one-time payment to the Water and Sewer Fund in the amount of any shortfall so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect payments made solely from Excess Pledged Revenues.

In this context, gross service revenue is defined as (i) total revenues of the System excluding (ii) non-service revenues. Non-service revenues consist of funds that are not generated in connection with the provision of water or wastewater services; examples include Interest Earnings, Gain/Loss on Assets, Transfers from Other Funds, Transfers from Impact Fees, reimbursements for Water Main Capacity Charges and Sewer Per Acre Charges, Front Foot Charges, Refunds from external service providers, and proceeds from Sale of Capital Assets or Equipment.

IV. Payment for Street Rental Fee:

The Street Rental Fee payment to the General Fund is intended as an assessment in lieu of franchise fees that the General Fund would receive in return for use of the City’s streets and rights-of-way if the Water and Sewer System were a private utility enterprise.

Payments from Water and Sewer Fund to Other Funds



The Street Rental Fee shall be calculated as five percent (5%) of gross service revenue for Water and Sewer customers, unless specified otherwise by applicable wholesale contract.

For the purposes of cost recovery, the Street Rental Fee shall be treated as revenue in the General Fund and as an operating expense in the Water and Sewer Fund.

The amount of the Street Rental Fee assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. Street Rental fees will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

Because this Fee is based on actual gross service revenue, after the close of each fiscal year staff shall conduct a “true up” process in connection with preparation of the annual audit. If it is determined that actual gross service revenue for the most-recent preceding fiscal year differs from the budgeted amount, a one-time adjustment shall be made to offset such difference so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect a total for street rental payments based on actual gross service revenue.

V. Payment-in-Lieu-of-Taxes:

The Payment-In-Lieu-of-Taxes (PILOT) to the General Fund is intended to offset the ad valorem taxes lost due to the tax-exempt status of the Water and Sewer System property.

The PILOT shall be calculated by applying the effective property tax rate to the net book value of the applicable capital assets. Capital assets subject to PILOT shall be limited to those classified as Plant and Property, including Construction Work in Progress, and shall exclude Transmission, Distribution and Collection Pipes and Hydrants.

An example of the PILOT calculation:

$(\text{Plant Assets} - \text{Accumulated Depreciation} + \text{Construction Work in Progress}) * \text{Current Tax Rate}$

For the purposes of cost recovery, PILOT shall be treated as revenue to the General Fund and as an operating expense of the Water and Sewer System. In any given year, the payments shall not exceed the PILOT calculation described above.

The amount of the PILOT assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. The PILOT will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

VI. Contribution to Public Art:

Funding for the Fort Worth Public Art Program, which was established in 2001 with the adoption of Ordinance Number 14794, will be provided by the Water and Sewer Fund.

Payments from Water and Sewer Fund to Other Funds



Public Art funding shall be calculated in accordance with current City Code requirements and developed through the City's annual budget process. Since Texas law restricts the use of bond proceeds to those projects eligible to be funded with water and sewer revenue bond proceeds, any Public Art funding generated with bond proceeds MUST be used to finance water and sewer system related public art projects.

For the purposes of cost recovery, Public Art funding shall be treated as an operating expense of the Water and Sewer System. In any given year, the payment shall not exceed the calculation described above.

The amount of the Public Art funding will be included in annual retail water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget.

PENALTY AND INTEREST WAIVER POLICY

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth ("City"). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department ("FMS"). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS ("CFO").

II. Purpose

This policy is intended to establish guidelines to define the request process, establish criteria and limitations, and grant approval authority to authorized personnel for penalty and interest waivers. The procedures related to waiver processes adopted by the Departments must be in conformance with this regulation.

III. Scope

This policy shall apply to all penalty and interest waiver requests under the budgetary and fiscal control of the City Manager and the Mayor and City Council. This policy excludes accounts where an alternative schedule has been defined by law, ordinance, resolution, contract, or approved by the City Manager or City Council.

IV. Glossary

Approving Official - Supervisors or above granted with approval authority by the Department Director.

Reasonable Cause - Reason(s) to qualify for penalty relief determined on a case by case basis considering all the facts and circumstances.

V. Policy

A. Waiver of Penalty

A total or partial waiver can be granted as a courtesy once every two years. Each request to reduce or waive the payment of a penalty and/or interest must be made in writing to the City of Fort Worth Central Revenue Department or City Department accompanied by:

PENALTY AND INTEREST WAIVER POLICY

- (1) A written explanation of the facts and conditions why reasonable cause exists.
- (2) Supporting documentation.

The individual or business bears the burden of establishing reasonable cause. Each request will be evaluated on its own merits. Penalty waiver consideration does not waive the liability due.

If the liability for which a waiver is requested resulted in outsourcing the liability to a third-party collector, the individual/business will not be considered for a waiver for this period.

B. Authorization

The City Department has the authority to reduce or waive penalties and interest under limited circumstances. The appropriate Department Director or Approving Official may approve a total or partial penalty and/or interest waiver request. Any reduction or waiver in penalty and/or interest is at the sole discretion of the Department Director or Approving Official based upon the delinquency status, compliance history, payment record, filing history, and circumstances resulting in the assessment of penalty.

C. Limitations

Where the above criteria are met, Department Directors or Approving Officials have the exclusive authority to reduce or waive up to 60 days of penalty and/or interest.

Waiver requests over \$100,000 are subject to City Council approval.

VI. Revision History

Changes	By	Date
1.0 - Policy Creation	Kiphani Allen	8/16/2023



Expenditure/Expense Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. **Purpose:**

This policy is intended to establish guidelines for the management of certain City expenditures/expenses in order to ensure fiscal stability and the effective and efficient delivery of services. Through the identification of necessary services and the establishment of appropriate service levels, Departments are responsible for the careful administration of the expenditure/expense of available resources.

III. **Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. **Glossary**

See definitions related to this policy provided in the appendix.

V. **Policy:**

A. ***Current Funding Basis***

The City shall operate on a current funding basis. Expenditures/expenses shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance/net position accumulated through prior year savings. (The Fund Balance/Net Position Policy Statements shall guide the use of reserves.)

B. ***Avoidance of Operating Deficits***

The City shall take immediate corrective actions if at any time during the fiscal year expenditure/expense and revenue re-estimates are such that an operating deficit

Expenditure/Expense Policy

(i.e., projected expenditures/expenses in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure/expense reductions, fee increases, or use of fund balance/net position within the Fund Balance/Net

Position Policy Statements. Expenditure/expense deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

C. *Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

D. *Periodic Program Reviews*

The City Manager shall strive to undertake periodic reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be redesigned, reduced in scope, or eliminated.

E. *Purchasing*

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.



Governmental Fund Reserve Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies that establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. **Purpose**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City’s creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association’s (GFOA) best practice for reserves recommend, at a minimum, that general-purpose governments, regardless of size, maintain an unassigned fund balance of no less than two months of regular operating revenues or operating expenses. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its General Fund, Special Revenue Funds, and General Debt Service Funds Reserves, how the Reserves will be funded, and the conditions under which the Reserves may be used.

III. **Applicability and Scope**

This policy shall apply to the General Fund, all Special Revenue Funds, and the General Debt Service Fund under the budgetary and fiscal control of the City Manager and the City Council.

IV. **Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.



Governmental Fund Reserve Policy

V. Related Documents and References

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy
- D. Debt Management Policy

VI. Policy

General Fund

- A. Reserve Levels - The City will maintain an Unassigned Fund Balance in the General Fund equivalent to a minimum of two months (16.67 %); with a goal of three months (25%), of the next fiscal year budgeted operating expenditures.
- B. Committed Fund Balance – The City Council maintains the City’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an item placed on the City Council’s agenda and approved at a City Council meeting. The action must either approve or rescind, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- C. Assigned Fund Balance – The City Council, through adoption of this policy, has authorized the City Manager or his/her designee and the CFO to jointly designate or commit assigned fund balances without further City Council approval. It should be noted that this authority only gives the ability to designate future “intended” uses of fund balance that are in excess of nonspendable, restricted, and committed amounts, and the minimum required reserve. It does not vest additional spending authority in the City Manager or his/her designee or CFO. Subsequent appropriations of fund balance would continue to require City Council approval.

Spending Priorities - When expenditures are incurred for the purposes for which both restricted and unrestricted fund balance are available, the City will consider restricted funds to be spent before unrestricted funds. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, and the City will consider committed funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.



Governmental Fund Reserve Policy

Special Revenue Funds

- D. Reserve Levels – The City will maintain a combined Restricted and Assigned Fund Balances in Special Revenue Funds equivalent to two months (16.67%) of the next fiscal year budgeted operating expenditures.

General Debt Service Fund

- E. Reserve Levels – The City will maintain a level of Restricted, Committed, and Assigned Fund Balances in each governmental Debt Service Fund equivalent to three months (25%) of the highest projected debt service (principal and interest) over the succeeding debt service schedule. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

VII. **Monitoring Performance:**

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the fiscal year, the Financial Management Services and FWLab departments shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If the target level of Reserves is not met at fiscal year-end, a written restoration plan is required to be submitted to FMS by January 31st and will be incorporated into the Reserve Requirement Supplement. The CMO, in coordination with FMS and FWLab, is required to develop the restoration plan for the General Fund. For all other funds, the responsible department must work with the FWLab in developing the restoration plan. Generally, departments should seek to replenish their fund balance within one to three years. Specifically, factors influencing the replenishment time horizon include:
1. The budgetary reasons behind the fund balance targets;
 2. Recovering from an extreme event;
 3. Political continuity;
 4. Financial planning time horizons;
 5. Long-term forecasts and economic conditions;
 6. External financing expectations.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.



Governmental Fund Reserve Policy

- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Conditions for Use of Reserves:

General Fund and Special Revenue Funds

It is the intent of the City to limit the use of General Fund and Special Revenue Fund Reserves to address unanticipated, non-recurring needs. Reserves shall not be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Debt Service Funds

The City intends to limit the use of Debt Service Reserves to address the repayment of any outstanding debt.

IX. Excess of Reserves:

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

General Fund and Special Revenue Funds

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to move to the General Debt Service Fund to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs: or



Governmental Fund Reserve Policy

4. Start-up expenditures for new programs provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Financial Management Services department.
5. The reserve requirement does not apply to special revenue funds that were created under Federal and State Law and/or Texas Local Government Code for managing the revenue used to pay for costs associated with construction and debt-financing activities.

General Debt Service Funds

1. Use to repay any outstanding debt or obligations.

X. **Authority over Reserves:**

The City Council may authorize the use of Reserves. The Financial Management Services and FWLab departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

XI. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XII. **Basis:**

Budgetary basis is used for calculating the reserve level for Governmental Funds Reserve.

Proprietary Fund Reserve Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies that establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. Purpose

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association's (GFOA) best practice for Working Capital Targets for Enterprise Funds recommends that local governments adopt a target amount of working capital to maintain in each enterprise fund. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Proprietary Fund Reserves, how the Reserve will be funded, and the conditions under which the Reserves may be used. This policy is intended to supplement, but not supersede, provisions of ordinances of the City governing the issuance or incurrence of bonds or other obligations secured in whole or in part by revenues or credited to a Proprietary Fund.

III. Applicability and Scope

This policy shall apply to all Proprietary Funds under the budgetary and fiscal control of the City Manager and the City Council.

IV. Related Documents and References

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy



Proprietary Fund Reserve Policy

V. Policy

Enterprise Funds

Reserve Levels - The City will maintain the following goal reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

1. A goal of Working Capital in Enterprise Funds equivalent to three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed against the operating fund only.
2. A Reserve of 100 Days cash on hand with a goal of 150 Days Cash on Hand. This calculation shall be performed against the operating fund only on Generally Accepted Accounting Principles (GAAP - Full Accrual) basis.
3. The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group.
4. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.



Proprietary Fund Reserve Policy

Internal Service Funds

Reserve Levels for Internal Service Insurance Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Insurance Funds three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed using the operating fund only.
2. No Insurance Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds of the respective reporting group of the specific insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

Reserve Levels for Non-Insurance Internal Service Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Non-Insurance Internal Service Funds equivalent to ten percent (10%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed using the operating fund only.
2. No Internal Service Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group funds of the specific non-insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows

Proprietary Fund Reserve Policy



VI. Monitoring Performance

- A. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the fiscal year, the Financial Management Services and FWLab departments shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If the target level of Reserves is not met at fiscal year-end, the department is required to submit a written restoration plan to FMS by January 31st of the next year to be incorporated into the Reserve Requirement Supplement. Departments must work with the FWLab in developing the restoration plan. Generally, departments should seek to replenish their reserves within one to three years. .
- C. Funding the Reserve - Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VII. Conditions for Use of Reserves

The City intends to limit use of Proprietary Reserves to address unanticipated, non-recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations deliberately (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Proprietary Fund Reserve Policy



VIII. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

IX. Authority over Reserves

The City Council may authorize the use of Reserves. The Financial Management Services and FWLab departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

X. Quality Control and Quality Assurance

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy. This policy will be reviewed at least annually and updated on an as-needed basis.

XI. Basis:

Generally Accepted Accounting Principles (GAAP - Full Accrual) basis is use for calculating the reserve level for Proprietary Funds Reserve.



Capital Assets Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. **Purpose**

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

III. **Applicability and Scope**

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the control of the Mayor and City Council.

IV. **Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. **General Information**

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:

Capital Assets Policy

The term capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at original cost or, if the cost is not readily determined, at estimated original cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

1. Purchased assets – The recording of purchased assets should be made on the basis of actual costs, excluding some ancillary costs*, based on vendor invoice or other supporting documentation. *See Section VII-A for further explanation.
2. Constructed assets – Direct costs (including labor) associated with the construction project should be included in determining the asset valuation. For Community Facilities Agreements, City of Fort Worth inspection costs are no longer capitalized as part of the project effective 06-01-2019 associated with fund 30114 (CFA Developer).
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt and capitalized in accordance with the threshold value for each asset category. Please refer to the City of Fort Worth's Donations Policy for guidance on acceptance of donations.

VI. **Responsibility / Authority**

City-wide Department responsibilities:

- A. Serve as custodians of capital assets including land, land improvements, vehicles, machinery and equipment (including rolling stock), that are assigned to their departments.
- B. Ensure full departmental compliance with the established capital asset policy in order to maintain adequate records of the City's capital assets.

Capital Assets Policy

- C. Each department head must appoint a Capital Assets Coordinator that has knowledge and experience in capital purchasing and management of project expenditures. Department Capital Assets Coordinator responsibilities include but are not limited to:
- Attend the required AM100 training provided by the City of Fort Worth.
 - Perform a monthly review of the department's purchased, donated, and constructed assets added into PeopleSoft Asset Management (PSAM) and communicate with the Capital Assets Team regarding any discrepancies.
 - Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within 30 days of the occurrence.
 - Identify all constructed assets in use, and provide the Capital Assets Team documentation within six months or before the current fiscal year ends, whichever comes first for capitalization (Refer to Section XIV).
 - Review and update the department's non-financial asset information in the PSAM system.
 - Coordinate the department's review of the current capital asset register and complete the Annual Physical Inventory for Capital Assets.

FMS responsibilities:

- A. The Capital Asset Team, Financial Services Manager, and Assistant Finance Director over Accounting shall ensure that all capital assets belonging to the City are properly identified and recorded in the PeopleSoft General Ledger module and that the PSAM module is reconciled, at least monthly, to general ledger balances.
- B. The Capital Asset Team is responsible for maintaining a current listing of Capital Assets Coordinators from all City departments.
- C. The Capital Asset Team must oversee the review of all transactions related to capital assets at least monthly and update the PSAM system, as required, upon validation of the transactions or corrections.
- D. The Capital Asset Team, Financial Services Manager, and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and

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monthly depreciation expense are properly recorded in the general ledger and financial changes noted by the Capital Assets Coordinators are recorded in the PSAM system.

- E. FMS is responsible to provide department representatives with the necessary support in capital asset management to effectively fulfill their duties and responsibilities under this policy.

VII. Asset Classification

The City categorizes capital assets into the following:

A. Land

Land includes all land parcels purchased or otherwise acquired by the City for building sites, streets, right of way, permanent easement, recreation, future use, etc. This does not include land held for resale, which is accounted for as inventory.

Land is frequently associated with some other asset (e.g., land under a building or road). Land should always be treated and accounted for separately. The cost of the land should include not only the acquisition price, but also the cost of initially preparing land for its intended purpose, provided these preparations have an indefinite useful life, like the land itself. The recorded cost of land includes (1) the contract purchase price; (2) the costs of closing the transaction and obtaining title, including commissions, options, legal fees, title search, insurance, and past due or current taxes; And (3) the cost of preparing the land for its particular use such as clearing and grading. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land. Capitalization of land costs may include, but are not limited to, the following:

- Original contract price
- Brokers' commissions
- Legal fees for examining and recording title

Capital Assets Policy

- Cost of title guarantee insurance policies
- Cost of excavation, grading or filling of land and razing of an old building
- Payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser

*Excluded costs may include payroll charges, advertising, process services, appraisal fees, and surveys, as they typically are not able to be accurately and timely associated with the land purchase at closing.

Improvements other than buildings (land improvements) are used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

B. Buildings

All permanent structures are included in the classification of buildings. The costs of an improvement (or betterment) are normally added to the cost of the related structure, rather than being treated as a separate asset. The same is true of restoration costs following a capital asset impairment. Capitalization of costs related to buildings include, but are not limited to, the following:

- Original contract price of the asset acquired or cost of design and construction
- Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Payment of noncurrent taxes accrued on the building at date of purchase, if payable by purchaser
- Architects' and engineers' fees for design and supervision
- Costs of temporary facilities used during the construction period

Capital Assets Policy

C. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

D. Machinery and equipment

This classification includes construction and maintenance equipment, office equipment and furnishings, etc. above the capitalization threshold. Capitalization of equipment costs may include, but are not limited to, the following:

- Original contract or invoice cost
- Freight, acquisition fees, import duties, handling and storage costs
- Specific in-transit insurance charges
- Installation charges

E. Vehicles

A motor vehicle is a self-propelled road vehicle that is used for the transportation of passengers, or passengers and property. The capitalization amount includes the total purchase price less any applicable discounts and any ancillary payments required to place the asset in its intended state of operation.

F. Intangible Assets

Intangible assets are those that lack physical substance, are non-financial in nature and have an initial useful life extending beyond a single reporting period. Intangible assets must be identifiable, meaning they are either capable of being separated by means of sale, transfer, license or rent, or that they arise from contractual or other legal rights.

Intangible assets acquired or developed by the City could include customized software, internally generated software, works of art and historical treasures. Other examples of intangible assets the City may own include water rights, timber rights, patents and trademarks.

Capital Assets Policy

G. Construction Work in Progress (CWIP)

Construction work in progress represents capitalized costs related to a capital asset that is not yet substantially ready to be placed in service. For construction work in progress assets, no depreciation is recorded until the asset is placed in service. When the asset is placed in service, the asset is reclassified to the correct category and depreciation begins.

VIII. Capitalization

A. Capitalization Thresholds

1. Land must be capitalized regardless of the value or cost.
2. Buildings must be capitalized regardless of the cost.
3. Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.
4. Betterments and Improvements qualifying as a capital asset is defined as a single item with a useful life of 2 years or greater with an acquisition cost of:
 - a. Building Improvements at \$100,000 or more
 - b. Infrastructure Improvements at \$100,000 or more
 - c. Machinery and Equipment Improvements at \$25,000 or more
5. Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road.
6. Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater and it meets both of the following criteria:
 - a. Self-propelled
 - b. Primary use is on public streets and the unit is street legal
7. Intangible assets must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more with the exception of works of art and historical treasures, which are capitalized regardless of life or cost.
8. Bulk machinery and equipment per lease contract will be capitalized if the total amount is over \$500,000 for the life of the lease.

Capital Assets Policy

B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Refer to the Donations Policy for capitalization thresholds per category. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date. With regard to donated land, an appraisal must be no older than five (5) years in order to be used to determine a value for the land. If an appraisal is greater than five (5) years old or an appraisal does not exist, then appropriate effort must be made to determine a reasonable per acre value of the land in question. Work with Accounting to establish the appropriate value.

IX. Betterments, Improvements and Repair and Maintenance

A. Betterments

A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

- Enhancement of an old shingle roof through the addition of modern, fireproof tiles
- “Major catch-up” repair to or rehabilitation of an existing neglected asset that extends the useful life or substantially increases the value of the asset.

A betterment that meets the capitalization threshold in Section VIII should be capitalized.

B. Improvements

Improvements include additions of new components to previously capitalized assets that either increase the assets’ value, extend the useful life, increase the normal rate of output, lower the operating cost, or increase the efficiency of the existing asset. Replacements of components of existing capitalized assets with improved or superior units, such that the value of the assets is increased, are also classified as improvements.

Examples include:

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- Installation of an air condition system where there previously was none
- Installation of a crane on a truck that did not previously have one
- Removal of a major part or component of equipment and the substitution of a new part or component that increases either the value or useful life
- Addition of a new wing on a building
- An improvement that meets the capitalization threshold in Section VIII should be capitalized.

C. Repair and Maintenance

Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition.
- Does not add substantially to the value of the asset (i.e., it does not meet the requirements in Section VIII to be capitalized).
- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset.
- Facilitates asset utilization for its original useful life

Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs

Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.

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X. Depreciation

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 50 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 - 15 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25 - 70 years

The following capital assets are not depreciated:

- Land
- Intangible assets with indefinite useful lives
- Construction Work in Progress



Capital Assets Policy

XI. Retirement

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

Departments are responsible for coordinating with the Fleet and Auto Pound departments if the asset will be auctioned off through a current City contractor auctioneer. The department will complete the Auction Master Template form which is approved by the Director or an Assistant Director. This form will be forwarded to the Purchasing department coordinator for FID validation and confirmation of wire transfers. Upon confirmation, all relevant information will be sent to the Capital Asset Team for proper accounting treatment.

When retiring an asset, the Department that had custody of the asset must complete and submit a Capital Asset-PMD-Fleet Status Change Request Form to the Capital Assets Team. This electronic form will be routed for proper approval and signatures. This form is located in the Forms Portal under Financial Management Services.

XII. Surplus (Salvage Sales)

Departments are responsible for maintaining a listing of all non-capital assets. Upon determination that, a non-capital asset is either no longer needed or found to be unserviceable, the department will determine the appropriate method of disposal.

Methods of disposal:

- Internal City posting
- Auction

The approved Auction Master Template will then be sent to the Purchasing department coordinator as referenced in the Retirement section.

XIII. Impairment

A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. The Department Capital Assets Coordinator is responsible for determining whether an asset is possibly impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:

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- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding)

If the asset is not impaired, Department Capital Assets Coordinator should re-evaluate the remaining useful life and salvage value (if any). All impairment should be analyzed and estimated by the Department Capital Assets Coordinator, and submit to the FMS Department Assistant Director or Director for final review and approval.

XIV. Transfers

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

XV. Placed In Service Assets

When a capital improvement project is substantially completed and an asset is used for its intended purpose, the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Asset Team once the asset is in use. For the Water department only, the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Assets Team within six months or before the current fiscal year ends, whichever comes first. The Capital Asset Team will transfer the cost of the asset from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system. When the capital improvement project is closed, the Capital Assets Coordinator will provide the Capital Asset Completion form to the Capital Asset Team, and the Capital Asset Team will transfer any remaining costs to the previously created asset.



Capital Assets Policy

XVI. Physical Inventory

Each department must perform an Annual Asset Physical Inventory. The Capital Assets Coordinator is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets. Exclude lands, buildings, and infrastructures.

XVII. Acquisition of Capital Assets

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.



Capital Expenditures and Improvements Policy

F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. Spend funding in the following order: (e.g., Priority One, then Priority Two, then Priority Three, and lastly Priority Four)

Priority One: Proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Use proceeds from oldest to newest (i.e., 2002 GO Bond proceeds before 2014 Bond proceeds, or 2014 before 2018 proceeds). Per IRS regulations, 85% of all Bond proceeds must be spent within three years. Failure to spend Bond proceeds timely could result in the bonds sold being deemed taxable.

Priority Two: Source of funds that include projects where a source external to the City is funding a portion or all of the project in the order listed below:

1. Intergovernmental Agreements (Once verified as Non-Grant)
2. Contribution from an outside source (e.g., cash donation)
3. Developer contributions

Priority Three: Internally committed funding sources. Internal commitments exist due to an action taken by the Mayor and Council (M&C), such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues for specific purposes, e.g., DFW Airport Sharing Revenue to the Culture and Tourism activity, Gas Well Lease income for specific purposes, or Transfers-In.

Priority Four: Other funding sources appropriated by Budget that do not fall into the three above categories. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

The funding priority identified above for non-grant capital projects should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.



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The term capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at original cost or, if the cost is not readily determined, at estimated original cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

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Capital Assets Policy

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Capital Assets Policy

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Improvements other than buildings (land improvements) are used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

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Capital Assets Policy

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A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

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Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition.
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- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset.
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Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs

Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.



Capital Assets Policy

X. Depreciation

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 50 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 –15 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25 - 70 years

The following capital assets are not depreciated:

- Land
- Intangible assets with indefinite useful lives
- Construction Work in Progress



Capital Assets Policy

XI. Retirement

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

Departments are responsible for coordinating with the Fleet and Auto Pound departments if the asset will be auctioned off through a current City contractor auctioneer. The department will complete the Auction Master Template form which is approved by the Director or an Assistant Director. This form will be forwarded to the Purchasing department coordinator for FID validation and confirmation of wire transfers. Upon confirmation, all relevant information will be sent to the Capital Asset Team for proper accounting treatment.

When retiring an asset, the Department that had custody of the asset must complete and submit a Capital Asset-PMD-Fleet Status Change Request Form to the Capital Assets Team. This electronic form will be routed for proper approval and signatures. This form is located in the Forms Portal under Financial Management Services.

XII. Surplus (Salvage Sales)

Departments are responsible for maintaining a listing of all non-capital assets. Upon determination that, a non-capital asset is either no longer needed or found to be unserviceable, the department will determine the appropriate method of disposal.

Methods of disposal:

- Internal City posting
- Auction

The approved Auction Master Template will then be sent to the Purchasing department coordinator as referenced in the Retirement section.

XIII. Impairment

A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. The Department Capital Assets Coordinator is responsible for determining whether an asset is possibly impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:



Capital Assets Policy

- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding)

If the asset is not impaired, Department Capital Assets Coordinator should re-evaluate the remaining useful life and salvage value (if any). All impairment should be analyzed and estimated by the Department Capital Assets Coordinator, and submit to the FMS Department Assistant Director or Director for final review and approval.

XIV. Transfers

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

XV. Placed In Service Assets

When a capital improvement project is substantially completed and an asset is used for its intended purpose, the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Asset Team once the asset is in use. For the Water department only; the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Assets Team within six months or before the current fiscal year ends, whichever comes first. The Capital Asset Team will transfer the cost of the asset from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system. When the capital improvement project is closed, the Capital Assets Coordinator will provide the Capital Asset Completion form to the Capital Asset Team, and the Capital Asset Team will transfer any remaining costs to the previously created asset.



Capital Assets Policy

XVI. Physical Inventory

Each department must perform an Annual Asset Physical Inventory. The Capital Assets Coordinator is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets. Exclude lands, buildings, and infrastructures.

XVII. Acquisition of Capital Assets

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.



Capital Expenditures and Improvements Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. **Purpose:**

This policy is intended to establish guidelines for the management of certain City capital expenditures, to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

III. **Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. **Glossary**

See definitions related to this policy provided in the appendix.

V. **Policy:**

A. Capital Improvements Planning

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully costed.

B. Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.



Capital Expenditures and Improvements Policy

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

D. Lake Worth Expenditures

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A "Restricted Residual Account" shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter-approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects /categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.



Capital Expenditures and Improvements Policy

F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. Spend funding in the following order: (e.g., Priority One, then Priority Two, then Priority Three, and lastly Priority Four)

Priority One: Proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Use proceeds from oldest to newest (i.e., 2002 GO Bond proceeds before 2014 Bond proceeds, or 2014 before 2018 proceeds). Per IRS regulations, 85% of all Bond proceeds must be spent within three years. Failure to spend Bond proceeds timely could result in the bonds sold being deemed taxable.

Priority Two: Source of funds that include projects where a source external to the City is funding a portion or all of the project in the order listed below:

1. Intergovernmental Agreements (Once verified as Non-Grant)
2. Contribution from an outside source (e.g., cash donation)
3. Developer contributions

Priority Three: Internally committed funding sources. Internal commitments exist due to an action taken by the Mayor and Council (M&C), such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues for specific purposes, e.g., DFW Airport Sharing Revenue to the Culture and Tourism activity, Gas Well Lease income for specific purposes, or Transfers-In.

Priority Four: Other funding sources appropriated by Budget that do not fall into the three above categories. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

The funding priority identified above for non-grant capital projects should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.



Capital Assets Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. **Purpose**

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

III. **Applicability and Scope**

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the control of the Mayor and City Council.

IV. **Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. **General Information**

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:



Capital Expenditures and Improvements Policy

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

D. Lake Worth Expenditures

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A “Restricted Residual Account” shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter-approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects /categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.



Capital Expenditures and Improvements Policy

F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. Spend funding in the following order: (e.g., Priority One, then Priority Two, then Priority Three, and lastly Priority Four)

Priority One: Proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Use proceeds from oldest to newest (i.e., 2002 GO Bond proceeds before 2014 Bond proceeds, or 2014 before 2018 proceeds). Per IRS regulations, 85% of all Bond proceeds must be spent within three years. Failure to spend Bond proceeds timely could result in the bonds sold being deemed taxable.

Priority Two: Source of funds that include projects where a source external to the City is funding a portion or all of the project in the order listed below:

1. Intergovernmental Agreements (Once verified as Non-Grant)
2. Contribution from an outside source (e.g., cash donation)
3. Developer contributions

Priority Three: Internally committed funding sources. Internal commitments exist due to an action taken by the Mayor and Council (M&C), such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues for specific purposes, e.g., DFW Airport Sharing Revenue to the Culture and Tourism activity, Gas Well Lease income for specific purposes, or Transfers-In.

Priority Four: Other funding sources appropriated by Budget that do not fall into the three above categories. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

The funding priority identified above for non-grant capital projects should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.

Debt Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines and principles associated with the management of the City's issuance of debt transactions to finance the acquisition, repair, or construction of capital assets.

III. Scope:

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Use of Debt Financing

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

Debt Policy

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

B. Assumption of Additional Debt

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

To the extent permitted by State law, commercial paper may be utilized and/or issued in the City's tax-supported and revenue-supported bond programs in order to: (1) provide appropriation authority for executing contracts on bond-funded projects; (2) provide interim construction financing; and (3) take advantage of lower interest rates in the short-term market; all of which provide the City with flexibility in timing its entry into the long-term fixed rate market.

C. Affordability Targets

1. General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt (General Obligation bonds, tax notes, public property finance contractual obligations and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, applicable State laws and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to issue new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

Debt Policy

2. Revenue Bonds

Revenue bonds are secured solely by the revenues of an operating fund. As a result, the credit markets look at the type of and history of collections and volatility on revenue securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the operating fund or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

Generally, for the City to issue additional water and sewer revenue bonds, net revenues, as defined in the ordinance authorizing the revenue bonds, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest, but should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor. Exceptions to these standards must be fully explained and justified.

Generally, for the City to issue additional stormwater revenue bonds, gross revenues, as defined in the ordinance authorizing the revenue bonds, shall be at least of 150% of the maximum annual debt service, however net revenues (after operations and maintenance expenses) should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor using net revenues.

Revenue bonds that may be issued to finance improvements for other activities (e.g., airports or convention center facilities) will necessitate the consideration of coverage and reserve fund requirements unique to the operating fund, such that the revenue bonds will be creditworthy and marketable.

Debt Policy

3. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by State law. However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements only in special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to, situations where:

- Cost overruns on a general obligation bond-financed capital improvement have occurred;
- “Emergency” conditions require a capital improvement to be funded rapidly;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City's capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

Debt Policy

4. Tax Notes

Tax notes may be issued without a public election to finance the construction, acquisition, and expenses associated with placing a capital asset into service. Under State law, the issuance of tax notes must be approved as to legality by the State Attorney General, and must mature no later than the seventh anniversary of the date that the Attorney General approves the tax notes. Tax notes will be issued considering the useful life of the capital asset to be financed, and consideration of the economies that the City may achieve through the issuance of obligations with a shorter term of maturity than that typically associated with a bond amortization structure (see D. Debt Structure, below). The issuance of tax notes may be substituted for the issuance of Certificates of Obligations; however, the same principles apply.

D. Debt Structure

General obligation bonds, certificates of obligation, and tax notes may be structured with level principal or level debt service, with a preference towards level principal. Revenue bonds will typically be structured with level debt service. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. Revenue bonds may have an amortization exempt from this provision; however, they should be structured to provide uniform coverage levels across the life of the bonds. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue generating project, principal repayment should begin no later than the first full year after the project has been placed in service. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

Debt Policy

E. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable within ten years and without any call premium.

F. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue or market conditions warrant a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis when the NIC basis can satisfactorily determine the lowest and best bid.

G. Timing of Sales

The City may use the cash received through the issuance of notes pursuant to, or the appropriation authority that may be available in accordance with the commercial paper programs, to begin capital projects approved under those programs. The City may also use reimbursement resolutions and its own cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

H. Underwriting Syndicates

When a negotiated sale is deemed in the best interest of the City, underwriters shall be selected from a procurement process designed to yield the most qualified and experienced firms for the transaction, performed in line with the City's administrative regulations (procurement of goods and services). City staff will recommend the structure of underwriting syndicates, which will be effective for the type and amount of debt being issued. The City will consider its M/WBE goals in structuring syndicates.

Debt Policy

I. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's Investors Service, S&P Global Ratings, Fitch Ratings, and Kroll Bond Rating Agency.

J. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

K. Debt Refunding

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the net present value savings of a particular refunding should exceed 3.0% of the par amount of the refunded maturities. A current refunding may be undertaken with net present value savings less than 3.0%, especially if another bond is being issued concurrently.

L. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bonds issued, to the extent permitted by law.

M. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the

Debt Policy

acquisition of vehicles, equipment, and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

N. **Proposals from Investment Bankers**

The City welcomes ideas and suggestions from investment bankers and will seek to gain information and knowledge from those firms which submit unique and innovative ideas.



Debt Monitoring Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. Purpose

As a municipal government, the City issues both tax-exempt and taxable securities in the form of tax notes, certificates of obligations, general purpose bonds, public property finance contractual obligations and revenue bonds in support of the City's Vision to be the most livable and best managed city in the county. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines. The current version of such procedures was adopted on July 24, 2012, as Exhibit C - *Written Procedures Relating to Continuing Compliance with Federal Tax Covenants* to the City's 23rd Supplemental Ordinance authorizing the issuance and sale of the City's Water and Sewer Revenue Refunding Bonds, Series 2012 (Ordinance No. 201301-07- 2012). This policy is intended to supplement such *Written Procedures*, as the same may be updated from time to time by action of the City Council.

III. Applicability and Scope

This policy shall apply to all debt issuances under the fiscal control of the City Manager and the City Council and issued by the City of Fort Worth (the "City" or "Issuer"). Sections V through IX pertain only to tax-exempt debt issuances by the City (the "Obligations").

IV. Glossary

See Definitions related to this policy provided in the appendix.

V. Arbitrage Compliance



Debt Monitoring Policy

Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. "Arbitrage," in this context, refers to any profit earned from investing the proceeds from the issuance of any Obligations at a yield that is higher than that on such Obligations.

Federal income tax laws restrict Arbitrage via two separate mechanisms: "yield restriction" and the "rebate requirement." Yield restriction prohibits the *investment* of bond proceeds at a rate higher than the yield on the related Obligations. The rebate requirement requires an issuer to *rebate* to the federal government any Arbitrage earned from the investment of Obligations.

Federal income tax laws provide exceptions to the yield restriction and rebate requirement rules, the most common of which are applicable to bond proceeds allocated to construction expenditures. Certain procedures related to these exceptions are set forth in Section VII below (see procedures A and B, related to exceptions from yield restriction, and procedure C, related to exceptions from the rebate requirement). The exceptions must be evaluated independently, as the applicability of an exception from yield restriction does not guarantee an exception from the rebate requirement. Bond Counsel should be consulted in determining the available exceptions and procedures with respect to Obligations issued for construction projects involving timelines in excess of those described below.

The Responsible Person will review the Closing Documents and Section VII below periodically (at least once a fiscal year) to ascertain compliance with Arbitrage restrictions and applicable exceptions.

VI. Review of Federal Tax Certificate for Each Issuance

The Issuer's Director of Finance/Chief Financial Officer (such officer, together with other employees of the Issuer who report to such officer, are, collectively, the "Responsible Person") will review and track the federal tax certificate prepared in connection with each issuance of Obligations.

VII. Compliance Procedures Applicable to Obligations Issued for Construction and Acquisition Purposes

With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- A. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed or refinanced with the Obligations



Debt Monitoring Policy

(the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within six months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence.

- B. Monitor progress to ensure that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within three years of the Issue Date.
- C. Monitor to ensure proceed expenditures from project Obligation issuances comply with one of the following applicable schedules^{1,2,3}:
 - a) Six-Month Expenditure Schedule. All proceeds must be spent within six months.
 - b) Eighteen-Month Expenditure Schedule:
 - i. By six (6) months following receipt of the proceeds, fifteen percent (15%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - ii. By twelve (12) months following receipt of the proceeds, sixty percent (60%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iii. By eighteen (18) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - c) Two-Year Expenditure Schedule. The two-year expenditure schedule is available only for proceeds used to fund construction projects. A project will qualify as a construction project if at least 75% of the proceeds will actually be used for actual construction (versus acquisition) costs. The two-year expenditure exception requires expenditure of the proceeds within the following schedule:
 - i. By six (6) months following receipt of the proceeds, ten percent (10%) of the proceeds (together with any



Debt Monitoring Policy

- amounts received from investments thereof) must have been spent on the designated projects.
- ii. By twelve (12) months following receipt of the proceeds, forty-five percent (45%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iii. By eighteen (18) months following receipt of the proceeds, seventy-five percent (75%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iv. By twenty-four (24) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- D. Monitor the yield on the investments purchased with proceeds of the Obligations to ensure the yield of such investments is restricted to the yield on the Obligations after three years of the Issue Date;
- E. Monitor the investment of all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the interest and sinking fund or debt service fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding twelve-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding twelve-month period; and
- F. The Responsible Person will ensure that funds transferred to a debt service fund are expended within thirteen months from the date of transfer.
- G. Ensure no more than 50% of the Obligation proceeds are invested in an investment with a guaranteed yield for four years or more.

- 1 For more information regarding these expenditure schedules, please refer to McCall Parkhurst & Horton, L.L.P.'s Memorandum entitled *Arbitrage Rebate Regulations*, attached to the Federal Tax Certificates for the Obligations at issue.
- 2 The spending requirements do not generally apply to amounts held in a reasonably required reserve fund, except in certain cases related to the two-year exception period.
- 3 "Proceeds" as used in this Section VII(b) generally includes investment earnings, but excludes funds held in a bona fide debt service fund



Debt Monitoring Policy

VIII. Procedures Applicable to Obligations with a Debt Service Reserve Fund

If the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

IX. Procedures Applicable to Escrow Accounts for Refunding Issues

In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- A. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- B. Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- C. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at a yield that does not exceed the yield on the refunding obligations or otherwise applied.

X. Procedures Applicable to All Tax-Exempt Obligations

For all issuances of Obligations the Responsible Person will:

- A. Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- B. Ensure the applicable information return (e.g., Form 8038-G, 8038-GC, or any successor forms) is filed timely with the Internal Revenue Service (the "IRS"); and
- C. Ensure, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at



Debt Monitoring Policy

such time and in such manner as directed by the IRS (1) at least every five years after the Issue Date and (2) within 30 days after the date the Obligations are retired.

XI. Private Business Use:

Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Person will review the Closing Documents periodically (at least once a fiscal year) for the purpose of determining that the use of the Project does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

- A. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
- B. Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- C. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;
- D. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the output of the Project (e.g., water, gas, electricity);
- E. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the Project to conduct or to direct the conduct of research;
- F. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- G. Monitor and record whether, at any time the Obligations are outstanding, the Project is leased, sold or otherwise disposed of; and
- H. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance authorizing the tax-exempt obligations used to finance the Project.

XII. Record Retention:



Debt Monitoring Policy

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.

XIII. Responsible Persons:

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.

Interfund Loan Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of interfund loans between City funds. Interfund loans are amounts provided between funds and component units of the City of Fort Worth with a requirement for re-payment.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Review and Approval

In accordance with the City of Fort Worth Charter, any movement of funds from one fund to another requires the approval of City Council. Additionally, all Interfund loan proposals must be reviewed and approved by the Chief Financial Officer/Director of Finance and the City Manager or the designee thereof (who shall not be the Chief Financial Officer/Director of Finance).

B. Funding Source for Loans

The funding source of all interfund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation, i.e. cash flow analysis, is required to support the requirement that loaned funds are idle.

Interfund Loan Policy

C. Use of Loan Proceeds

Interfund loans must only be made to finance short-term capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years. The exception to this policy is loans from the General Fund to other funds.

D. Repayment Source

The borrowing fund must have an identified revenue stream for the repayment of all principal and interest incurred from the loan. Management must provide documentation of the ability to repay the obligation, and the department/fund incurring the loan must execute an agreement described in paragraph F, below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency cash needs.

E. Repayment Term

All interfund loans must be repaid in no more than five (5) years from the date loan documents are executed.

F. Legal Documentation

All interfund loans shall be approved by the City Council by official action, and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required to fully document the transaction.

G. Repayment

Interfund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulation. At a minimum the rate charged will equal the return earned on the City's short-term investment portfolio.

H. Water and Sewer Fund Loans

In accordance with the Water and Sewer System Master Ordinance, excess pledged revenues can be used to make loans to other City Departments/Funds. Before making that determination, the Water and Sewer fund must cover all obligations for Operation and Maintenance Expenses,



Interfund Loan Policy

Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, Transfers to the Debt Service Funds, and Operating Reserve Requirement (from Net Position).

I. Year-End

Nothing contained within this policy is intended to require Mayor and Council approval, or City Manager approval, for booking interfund loans at the end of the year in order to prevent a fund or fund group from reporting a deficit cash position. Such entries shall be made under the guidance and approval of the Chief Financial Officer / Director of Finance and shall be immediately reversed in the subsequent fiscal year. If a fund has a recurring deficit cash position, it shall be the responsibility of the Department of Financial Management Services to coordinate discussion with the department responsible for the fiscal administration of the fund in order to develop a plan to mitigate this deficit cash position.

Cash Management Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to manage the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

The Chief Financial Officer / Director of Finance shall administer the management of the City's cash as required under the Public Funds Investment Act (Texas Local Government Code Chapter 2256) and the Collateral for Public Funds Act (Texas Local Government Code 2257). Specifically, this policy mandates the pursuit of the following overall goals and objectives for cash management:

1. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets.
2. Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines, standards, and practices promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA), whenever practicable.
3. Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions that engender interaction with outside financial intermediaries shall be conducted in the best financial and

Cash Management Policy



administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

4. The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries and counterparties, documentation and safekeeping requirements; philosophical and operational aspects of the cash management function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.



City of Fort Worth

Department of Finance

Investment Policy and Strategy

General Portfolio

I. Introduction

It is the policy of the City of Fort Worth, Texas (the "City") that the administration of its funds and the investment of those funds shall be handled in a manner that promotes the highest public trust. Investments shall be made in a manner which will provide the maximum security of principal by setting guidelines for investment diversification by both type and maturity while meeting the daily cash flow needs of the City. The Investment Policy and Strategy is established to define the parameters within which investments are to be managed and to implement reasonable standards for the City's cash management and investment operations.

The purpose of this document is to establish overarching investment policy, provide investment strategy and guidelines, and set specific rules and parameters governing investment practices. This policy formalizes the framework for the City's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of its funds. The guidelines are intended to be broad enough to allow the Investment Officer(s) to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority

All investment and cash management activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations. Specific statutory regulations for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). All investments will be made in accordance with this statute. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code, for all public Texas funds deposits.

Under the direction of the City Manager, the Chief Financial Officer/ Director of Finance and the Investment Officers are authorized to promulgate reasonable procedures to ensure effective and judicious management of City funds which align

with this policy.

III. Scope

This policy applies to all public funds in the custody of the City that are not required by law to be deposited in the state treasury and that the City has authority to invest. These funds are reported in the City's Annual Comprehensive Financial Report (ACFR).

Funds held by trustees or retirement funds are excluded from this policy; however, all funds are subject to regulations established by the State of Texas. These excluded funds may also be reported in the City's Annual Comprehensive Financial Report (ACFR) based upon standards promulgated by the Governmental Accounting Standards Board (GASB).

IV. Objectives

The City shall manage and invest its assets with the following four major objectives, listed in order of priority:

1. Safety

Consistent with the requirements of the Act, safety of principal is the foremost objective of the City's investment program. All aspects of cash and investment management operations shall be designed to ensure the safety and integrity of the City's financial assets. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolios, mitigating credit and interest rate risk. Each investment transaction shall be conducted in a manner to minimize principal losses. All cash and investment management activities shall be done in a manner that promotes and is reflective of public trust.

2. Liquidity

The investment portfolios shall be structured to timely meet expected cash flow needs and associated obligations in a manner that results in the lowest cost to the City. This objective shall be achieved by matching investment maturities with forecasted cash outflows and maintaining an additional liquidity buffer for unexpected liabilities.

3. Diversification

The portfolios shall be diversified by market sector and maturity in order to

manage market risk.

4. Yield

The investment portfolios shall be designed with the objective of attaining a reasonable market rate of return throughout economic cycles, taking into account the investment risk constraints of safety and liquidity needs. The benchmarks for the portfolios shall be designed for their comparability to the expected average cash flow patterns of the portfolios. The investment program shall seek to augment returns above the applicable benchmark consistent with risk limitations identified herein and prudent investment policies and practices.

V. Strategies

To the extent feasible under prevailing market conditions, the City will strive to maintain and manage two portfolios in which funds are pooled for investment purposes: a Short-Term Portfolio and a Long-Term Portfolio. The Short-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns, is projected to be needed within the five year planning and forecast horizon to meet the City's cash flow needs. The Long-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns and current projections, is not needed to meet the City's cash flow needs within the five-year planning and forecast horizon and is therefore available and suitable for longer term investment. In general, the Investment Officers shall manage investments to ensure that if an unexpected cash need arises, the City will be able to liquidate sufficient investments to meet its needs without incurring adverse consequences. When prevailing market conditions do not offer adequate returns on long-term investments to compensate for the corresponding interest-rate risk and loss of liquidity, the Investment Officers, in consultation with the Investment Advisor, are authorized to focus investments in the Short-Term Portfolio and forgo adding to the Long-Term Portfolio.

Operating within appropriately established administrative and procedural parameters outlined in this Investment Policy and Strategy, the City should pursue optimum financial rewards in both portfolios, while simultaneously controlling related expenditures. Cash management functions shall be conducted in a manner that promotes the best financial and administrative interests of the City. Except for money in certain restricted and special funds, the City commingles its available cash and investments across all funds to maximize investment earnings and to increase investment efficiencies with regard to pricing, safekeeping and administration. The strategies used are intended to ensure compliance with the statutes and address suitability of the investments, preservation of principal,

liquidity, marketability of securities, diversification controls and reasonably attainable yield. The strategies will utilize competitive bidding practices and other controls as established by this policy for all transactions.

The investment strategy for each portfolio incorporates the specific considerations and the unique characteristics of the fund groups represented in that portfolio. Both portfolios shall be invested in high credit quality investments. For the Short-Term Portfolio the City shall pursue a strategy which fully utilizes its cash assets to obtain a competitive yield while also allowing the City to meet projected cash flow needs, to minimize the cost of liquidity, and to maintain the objectives set forth in this policy. The investment strategy for the Long-Term Portfolio will be focused on appreciation while also meeting the objectives set forth in this policy.

At all times the City shall maintain a cash buffer to meet daily anticipated liquidity requirements by structuring the Short-Term Portfolio to maintain approximately 10% in liquid investments. Based upon the analysis of historic cash flow patterns, the Short-Term Portfolio shall not exceed a weighted average maturity (WAM) of two and one-half (2.5) years, and no security in this portfolio shall exceed a maximum stated maturity of five (5) years. In the Long-Term Portfolio the maximum WAM shall not exceed seven and one half (7.5) years, and no security shall exceed a maximum stated maturity of ten (10) years. Notwithstanding the foregoing, if state law and/or this policy provides for a lower maximum stated maturity for a particular type of investment, that more restrictive requirement shall control.

Investment earnings from both portfolios shall be allocated to the various participating funds based on each fund's pro rata ownership in the portfolio and in accordance with generally accepted accounting principles. Investment earnings will be allocated to the participating funds or their corresponding debt service funds as determined in the City's annual budget process.

Securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the sale. The Investment Officer(s) and/or Investment Advisor will continuously monitor the contents of each portfolio, the available markets, and the relative value of competing instruments to adjust each portfolio in response to market conditions.

Securities lending, as more fully described in Authorized Investments (Section IX), may be used to add incremental income to both portfolios when it proves to be beneficial to the City.

VI. Standard of Care

The standard of prudence to be used for all City investments shall be the

"prudent person" standard as established by the Act and shall be applied in the context of managing the overall portfolios. The "prudent person" standard states that:

“Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of their capital and the probable income to be derived.”

Investment Officer(s) acting in accordance with promulgated procedures and this Investment Policy and Strategy and exercising due diligence shall be held accountable for any individual security's credit risk or market price changes but shall not be personally liable for deviations from expectations so long as deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

VII. Responsibility and Delegation of Authority

A. City Council

By law, the City Council retains ultimate fiduciary responsibility for the portfolios. The Council is to receive quarterly reports and annually review and adopt the Investment Policy and Strategy. In addition, the Council is responsible for designating one or more individuals to serve as Investment Officer(s). In accordance with the Act, the Council may retain responsibility for reviewing and approving authorized broker/ dealers and investment training sources or designate those two responsibilities to the Investment Committee.

B. Investment Officer(s)

In accordance with the Act, by adoption of this policy, the City Council designates and appoints the individuals holding the following positions to serve as Investment Officers to serve in accordance with state law and be responsible for the investment of City funds consistent with this Investment Policy and Strategy: the City's Chief Financial Officer/ Director of Finance, the Finance Department Assistant Director for Treasury Services, and the Treasury Supervisor.

The City may contract with a registered Investment Advisor to provide guidance in the management of the portfolios; however, the Investment Officer(s) will be responsible for investment decisions and activities. The Investment Officer(s) and Advisor shall seek to act responsibly as custodians of the public trust. No Investment Officer may engage in an investment transaction except as provided under the terms of this policy and procedures adopted in accordance with this

Investment Policy and Strategy.

The Investment Officer(s) and Investment Advisor are responsible for creating and maintaining the portfolios in accordance with this policy, providing timely quarterly reporting to the City Council, and establishing procedures and controls for the process and financial counter-parties (brokers, banks, pools). The Investment Officer(s) and Investment Advisor shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy and Strategy.

Training

In accordance with the Act, all Investment Officer(s) shall attend ten hours of training within twelve (12) months after assuming investment duties and shall attend eight hours of training every two years thereafter, with the first such two-year period beginning on the first day of the City's fiscal year after the year in which the Investment Officer takes the initial training. Training shall be provided by professional organizations authorized in accordance with state law and designated by the Investment Committee.

Ethics and Disclosures

Officer(s) and employees involved in the investment process shall refrain from any personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Investment Officer(s) shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

The City Code requires the Chief Financial Officer/Director of Finance to complete and file a financial disclosure statement with the City Secretary.

In addition, all Investment Officer(s) shall file disclosure statements with the Texas Ethics Commission and the City Council if:

- a. the officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City (as defined in Section 2256.005 (i)(1-3) of the Act); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity.

C. Investment Committee

In adopting this policy, the City Council authorizes the creation of an Investment Committee to provide guidance to the Investment Officer(s) and Investment

Section 2256.005(1) of the Act requires that any business organization offering to engage in an investment transaction with the City must be provided with a copy of this Investment Policy and Strategy with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds." That provision also requires the business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has:

- a. Received and reviewed the City's Investment Policy and Strategy; and
- b. Implemented reasonable procedures and controls in an effort to preclude investment transactions with the City that are not authorized by the City's Investment Policy and Strategy.

Any material changes to the Investment Policy and Strategy will require re-certification by all authorized firms.

Security Broker/Dealers

In accordance with the authority delegated by the City Council, the Investment Committee will at least annually review and adopt a list of broker/dealers who are authorized to engage in investment transactions with the City. If the City engages a firm to act as an investment advisor or as an investment manager, the firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

Authorized broker/dealers may include "primary" or regional dealers as well as brokers. No broker/dealer may hold City securities because all transactions must be settled delivery versus payment (DVP). An entity is disqualified and will not be authorized to serve as a broker/dealer if the entity is (a) a banking services depository that acts as safe keeper of City securities in order to perfect the DVP process or (b) a brokerage subsidiary of a depository identified in (a).

Each broker/dealer must supply the following documents which will be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- Financial Industry Regulatory Authority (FINRA) registration
- Central Registration Depository Number (CRD)
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

Banks acting in a brokerage capacity must supply the following documents to be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

At a minimum the Investment Officer(s) or Investment Advisor shall review the performance, financial condition and registration of all qualified financial institutions and broker/dealers annually. Results are to be provided to the Investment Committee for review and consideration in the annual approval of the broker/dealer list.

IX. Existing Investments

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

X. Authorized Investments

The Act lists all possible authorized investments available to Texas public entities. The City shall invest only in those investments authorized below as such investments are further defined by the Act. If this policy provides for a lower stated maximum maturity or other more restrictive condition on an authorized investment, the more restrictive requirement controls. If changes are made to the Act to allow for additional possible authorized investments, such investments will not be authorized by the City until this policy is modified and adopted by the City Council. All investment transactions will be made on a competitive basis.

1. Direct obligations of the United States Treasury.
2. Obligations of United States government agencies and instrumentalities, including mortgage-backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test.
3. FDIC-insured and/or collateralized certificates of deposit as allowed by law.
4. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum stated maturity of three-hundred sixty five (365) days.

5. AAA or equivalent rated, constant dollar, Texas local government investment pools as defined by the Act.
6. AAA-rated, SEC-registered money market mutual funds which strive to maintain a \$1 net asset value.
7. FDIC-insured brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent. Before purchase, the Investment Officer(s) or Investment Advisor must verify the FDIC status of the bank to ensure that the bank is FDIC insured.
8. General debt obligations of any state or political subdivision of any US state, rated AA or higher.
9. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer. A Bond Market Association Master Repurchase Agreement and independent third party safekeeping are required. A flex repurchase agreement used for bond funds must match the expected expenditure schedule of the bonds.
10. Banker's acceptances with a maximum stated maturity of one-hundred twenty (120) days accepted by a US registered bank rated not less than A1/ P1 by two nationally recognized rating agencies.
11. Reverse repurchase agreements executed for investment purposes with a primary securities dealer. The proceeds may not be invested in any security with a maturity date longer than the maturity date of the reverse repurchase agreement.
12. Securities Lending Transactions under a written agreement with a primary securities dealer lending the City's investment securities with the collateralization/ substitution of securities with a minimum 102% margin and safe kept by an approved custodial bank in an account in the City's name. Transaction documentation and collateral reports are to be provided to the City daily.
13. Investment Pools as allowed by law which must also be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one (1) nationally recognized rating service. A public funds investment pool that uses amortized cost or fair value accounting must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize at \$1.00 net asset value, when rounded and expressed to two decimal places.

XI. Collateralization

Time and Demand Pledged Collateral

All time and demand deposits shall be secured above FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its auditors. To allow for compliance verification by the City, monthly reports of pledged collateral shall include, at a minimum, information for each security that identifies its (i) type, (ii) CUSIP number, and (iii) face value.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository, approved by the Investment Officer(s), in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

City Owned Collateral

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral, at a 102% margin, that must be held by an independent third party custodian approved by the Investment Officer(s). The Master Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting City ownership from the safekeeping agent and include information as to each position (security type, CUSIP number, face and market value).

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

Obligations of the U.S. Government, its agencies and instrumentalities, including mortgage-backed securities and CMO that pass the *bank* test, and Obligations of any U.S. state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

XII. Diversification

The City recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategies for diversification are dependent upon market conditions and cash flow needs and

targeted diversification may change in accordance with these conditions.

Guidelines for target investment diversification for the combined Short-Term and Long-Term Portfolios are as follows:

US Obligations	80 %
US Agencies/Instrumentalities	80 %
Any one issuer	35 %
Depository Certificates of Deposit	30 %
Any one bank	10 %
Commercial Paper	20 %
Any one issuer	5 %
Local Government Investment Pools	80 %
Money Market Mutual Funds	80 %
Brokered Certificate of Deposit Securities	10 %
Municipal Obligations	35 %
Any one issuer	5 %
Repurchase Agreements	50 %
Flex in one specific bond fund (100 %)	
Bankers Acceptances	15 %

Fluctuations in cash flows may cause the portfolios to vary. Comparison to these diversification targets will be reported as part of all regular monthly and quarterly investment reports. Securities need not be liquidated to realign the portfolios.

The following table provides a guideline for targets in laddering maturities in the Short-Term Portfolio. Market calls and advantageous trades prior to maturity swaps may cause the portfolio to deviate from these guidelines. Securities need not be liquidated to realign the portfolios so long as the weighted average maturity for the overall portfolio remains at or below the maximum two and one half (2.5) year limitation.

Maturity Range

Liquidity	10%
1 month – 1 year	30%
1 year – 2 year	15%
2 year – 3 year	15%
3 year – 4 year	15%
4 year – 5 year	15%

XIII. Internal Controls

The Investment Officer(s) have the responsibility of establishing and maintaining an internal control structure designed to provide reasonable assurance that assets

are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion;
- Separation of transaction authority from accounting and record keeping;
- Custodial safekeeping;
- Clear delegation of authority;
- Written documentation on all transactions; and
- Review, maintenance, and monitoring of security procedures.

In accordance with the Act, a compliance audit of management controls on investments and adherence to this policy shall be conducted in conjunction with the City's annual external financial audit.

The Investment Officer(s) will develop and maintain internal procedures, describing use of bank balances, calculation of the City's liquidity needs, daily investment procedures, investment transaction documentation, and distribution of reports, at a minimum.

Competitive Transactions

The Investment Officer(s) or Investment Advisor shall obtain competitive bid information on all transactions and maintain documentation thereof. A competitive bid/ offer must involve at least three separate brokers/institutions or use of a nationally recognized electronic trading platform with three bids/offers.

For transactions involving new issue agencies or securities for which there is no readily available competitive offering on the same specific issue, then the Investment Officer(s) or Investment Advisor shall document quotations for comparable or alternative securities.

Delivery vs. Payment

The Act requires that all trades of marketable securities be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain the City's ability to meet its cash flow requirements. Supplemental to the financial and budgetary systems, the Investment Officer(s) will maintain a cash flow forecasting process designed to monitor and forecast cash positions to assist in determining appropriate laddering

of investment maturities to meet projected liquidity needs.

Monitoring Credit Ratings

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolios based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by the Act or by policy, the Investment Officer(s) or Investment Advisor shall notify the Investment Committee within two business days of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. However, The City is not required to liquidate investments that were authorized investments at the time of purchase.

Monitoring FDIC Status for Mergers and Acquisitions

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer(s) or Investment Advisor shall immediately liquidate any brokered CD securities which places the City above the insured FDIC insurance level.

External Audits

An annual review of the quarterly investment reports will be made by the City's external auditors. Such audit will include tests deemed appropriate by the auditor to ensure compliance with the Act and this policy.

XIV. Safekeeping

All security transactions will be settled on a delivery versus payment basis.

Securities owned by the City will be held by the City's depository or other City contracted safekeeping institution independent from any security transactions. All safekeeping contracts will be executed in writing. The safekeeping agent shall provide documentation of all securities and evidenced by safekeeping receipts/reports indicating ownership by the City.

XV. Reporting

Quarterly Reporting

In accordance with the Act, no less than quarterly the Investment Officer(s) or Investment Advisor will prepare and submit a report to the City Council. The

report will comply with the Act and will contain, at a minimum, the following information for each portfolio (Short-Term and Long-Term):

- a. a detailed description of each investment position as of the date of the report, including book and market values and purchase yield;
- b. individual transactions (buy/sell, maturities, calls) during the period;
- c. summary statements for the total portfolios including:
 - (1) beginning and ending book value for the reporting period,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) total earnings for the reporting period,
 - (5) WAM at the beginning and end of the period, and
 - (6) portfolio yield and benchmark yield for the reporting period.
- d. securities lending income stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- e. asset allocation by maturity and market sector with comparison to policy guidelines, and
- f. compensating balances maintained at depositories at its earned credit rate (ECR) stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- g. overall blended yield (taking into account both securities lending and ECR revenues) in comparison to benchmark.

The quarterly report shall include a statement of compliance for each portfolio as it relates to the City's Investment Policy and Strategy and shall be signed by each Investment Officer and Investment Advisor. In order to maintain the transparency of the program, the reports shall be made easily available and clear and concise for the reader.

Prices used for calculation of market values will be obtained from an independent source.

Benchmarks

The benchmarks for the performance of the City's investment portfolios will be (a) for the Short-Term Portfolio the comparable period average of the yield of the portfolio and the ICE BoAML 0-5 year US Treasury Index and (b) on the Long-Term Portfolio the comparable period average yield of the portfolio and the ICE BoAML 0-10 year US Treasury Index. The City's objective is to match or exceed the benchmarks through active portfolio management.

XVI. Investment Policy Adoption

The Investment Policy and Strategy shall be reviewed and adopted by the City Council at least annually. The adopting instrument shall identify any changes made to the policy.

Policy Reviewed and Approved:

Date	M&C Reference	Comments
February 5, 2013	G-17801	Restated and Revised Policy Adopted
December 3, 2013	G-18067	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Training requirements revised to reflect amended state law
April 19, 2016	G-18720	Short-Term / Long-Term; WAM; investment duration; defining yield
January 24, 2017	G-18922	Amended investment types and minor technical corrections
September 26, 2017	G-19116	Amended Section VIII, subsection Security Broker/Dealers
September 11, 2018	G-19361	Training requirements revised to reflect amended state law; Ethics and Disclosures by Investments Officers revised to clarify and strengthen policy; added new Section IX. Existing Investments; Authorized Investments subsection 13. Investment Pools revised to clarify policy; Re-numbered existing Sections IX to XVI due to addition of new Section IX. Existing Investments
September 10, 2019	19-0144	Amended Authorized Investments, Subsection 4, Commercial Paper maximum maturity changed from 270 days to 365 days
September 22, 2020	20-0686	Amended Section V. Strategies, first and second paragraphs; Amended Section VII. Responsibility and Delegation of Authority, Subsection B. Investment Officer(s), second paragraph updated wording; Amended Section XV. Reporting, Benchmarks; Changed Short-Term Portfolio benchmark from the two-year Treasury Note to ICE BoAML 0-5 year US Treasury Index and changed the Long-Term Portfolio benchmark from seven-year Treasury Note to ICE BoAML 0-10 year US Treasury Index; Corrected typos and spelling errors
August 24, 2021	21-0593	Amended Section XIII. Internal Controls Strategies/Monitoring Credit Ratings, clarified options available if an investment's credit rating falls below minimum rating requirements

Date	M&C Reference	Comments
September 13, 2022	22-0661	References throughout the document to the "Comprehensive Annual Financial Report" and its acronym were changed to "Annual Comprehensive Financial Report" or "ACFR" in accordance with Governmental Accounting Standards Board issued Statement No. 98. Additionally, the title of the City's Chief Financial Officer/Director of Finance was corrected throughout the IPS document.

City of Fort Worth
Department of Finance
Investment Policy and Strategy
Fort Worth Permanent Fund



I. INTRODUCTION AND SCOPE

It is the policy of the City of Fort Worth, Texas (the "City") that the administration and investment of all City funds shall be handled in a manner that promotes the highest public trust. The City Council has designated that certain funds obtained from mineral rights owned by the City be placed in a trust for benefit of the City, with such trust to be known as the Fort Worth Permanent Fund (the "Permanent Fund") and to be invested in accordance with this Policy. Those funds that have been obtained from mineral rights but not designated as part of the Permanent Fund will be managed as part of the City portfolio under the City's General Portfolio Investment Policy and Strategy.

This Fort Worth Permanent Fund Investment Policy and Strategy (the "Policy") sets specific investment and strategy guidelines for funds placed in the Permanent Fund and establishes controls to ensure effective and judicious fiscal and investment management. The guidelines are intended to be broad enough to allow active investment within the Policy parameters yet specific enough to adequately safeguard the assets.

II. GOVERNING AUTHORITY

All Permanent Fund investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal regulations. Statutory regulations generally applicable to the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), with a specific provision applicable solely to municipal funds for the management and development of mineral rights found in Sec. 2256.0202 of the Act, which incorporates by reference The Texas Trust Code (Subtitle B, Title 9, Property Code). All investments of monies in the Permanent Fund will be made in accordance with these statutes and this more restrictive Policy. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

III. OBJECTIVES

The Permanent Fund, some portion of which may be maintained as permanent funds as determined by the City, is to be managed and invested in general accordance with the Act and follow four major investment objectives: safety, liquidity, diversification and yield.

Safety of principal is the foremost objective of the City's overall investment program, and safety of principal shall be an objective with respect to the investment of the Permanent Fund as well. Investment transactions and strategies shall address and consider the preservation of capital and minimization of capital loss as well as growth. Liquidity is not critical in the Permanent Fund because these funds are not to be used for ongoing operational expenses, expenditures, or liabilities. Diversification in portfolio structure is intended to further protect the Permanent Fund from over-concentration. Growth and income will be the primary objectives for the Permanent Fund after all other objectives have been achieved.

IV. STRATEGY

The Permanent Fund is to be invested in designated sub-accounts as per the Gas-Related Revenue & Expense/Expenditure Policy. Operating within appropriately established administrative and procedural parameters, the Trustee shall pursue growth and returns within Policy parameters. Withdrawals from the Permanent Fund may be made annually pursuant to the terms of the Trust and will require coordination and planning to minimize having to recognize unrealized losses. No cash buffer is required on the portfolio.

The Permanent Fund shall be managed proactively in high credit quality investments. Securities lending may be used to add incremental income. Strategies shall utilize competitive bidding where appropriate and other controls as established by this Policy for all transactions pursuant to the terms of the Trust.

Securities may be sold or swapped if an opportunity exists to benefit from the trade. All transactions, including swaps must be documented. The Trustee will continuously monitor the contents of the portfolio, the available markets, and the relative value of competing instruments to adjust the portfolio in response to market conditions.

V. STANDARD OF CARE

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall Permanent Fund. The "prudent person" standard states that:

“Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.”

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee’s control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

VI. DELEGATION OF AUTHORITY AND RESPONSIBILITY

City Council

By law, the City Council retains ultimate fiduciary responsibility for the Permanent Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers.

Chief Financial Officer

The Chief Financial Officer/Director of Finance (the “CFO”) is responsible for monitoring the portfolio and reports submitted by the Trustee.

Trustee

The Trustee (the “Trustee”) will be responsible for monitoring and controlling the portfolio in accordance with the terms of the Trust Agreement for the Fort Worth Permanent Fund, as amended. The Trustee, with approval of the City, may engage the services of a Securities and Exchange Commission (SEC) registered Investment Adviser (registered under the Investment Advisers Act of 1940) or a National Bank exempt from registration to provide the investment management of the Permanent Fund in a manner consistent with the Policy. The Trustee and the selected Investment Adviser or National Bank may be affiliated.

The Trustee shall provide timely monthly and quarterly reports to the CFO and Investment Committee in accordance with the Act and establish internal procedures and controls for the investment process and financial counter-parties.

In managing the Permanent Fund, the Trustee’s use and acceptance of soft dollars shall be limited by the terms of this paragraph. For purposes of this paragraph “soft dollar” shall refer to non-monetary credit offered by an executing broker/dealer in connection

with a purchase or sale. Soft dollar credits may only be used and accepted by Trustee or a sub-advisor to acquire research for use in the investment decision-making process for the benefit of the Permanent Fund. As set out in Section 28(e) of the Securities Exchange Act of 1934, prior to accepting or utilizing any soft dollars the Trustee or sub-advisor receiving the soft dollar credit must have first determined in good faith that the commissions to be paid on the securities transaction are reasonable in relation to the value to the Permanent Fund of the brokerage and research provided. If the trade is executed through Trustee's selected broker/dealer, Trustee will receive the soft dollar credit. The Permanent Fund may, as a result, pay somewhat higher commissions for the securities transaction than what might have been obtainable on a non-soft dollar basis. Trustee may not utilize or accept soft dollars except in strict compliance with the foregoing terms.

The Trustee shall refrain from activity that could conflict with the proper execution and management of the Permanent Fund or that could impair their ability to make impartial investment decisions. Any business or personal relationships with investment counterparties shall be disclosed to the CFO and the Texas Ethics Commission.

Investment Committee

The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the Permanent Fund's policies or strategies. Annually the Committee will approve all broker/dealers in accordance with the Act.

VII. AUTHORIZED COUNTER PARTIES

Certification

The Act requires

(1) that a written copy of the investment policy be presented to a business organization offering to engage in an investment transaction with the Permanent Fund with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds."

and

(2) that the person or business organization receiving the policy provide a written Policy Certification, acceptable to both the investing entity and the business organization and executed by a representative of the business firm, substantially acknowledging that the business organization has:

- a. received and reviewed the Fort Worth Permanent Fund Investment Policy and Strategy; and
- b. implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Permanent Fund and the organization that are not authorized by the Policy.

If the City retains self-management of the Permanent Fund, copies of this Policy will be provided to all business organizations offering to engage in an investment transaction with the Permanent Fund on an annual basis, and a Policy Certification from each such business organization must be received by the City. If the City engages a corporate Trustee to serve as an investment management firm under contract, a copy of this Policy shall be provided to the corporate Trustee, and a Policy Certification will be obtained from a qualified representative of the Trustee.

No transaction (other than mutual funds) may be completed except in compliance with this section.

Security Broker/Dealers

The Council appointed Investment Committee will at least annually review and adopt a list of broker/dealers which will then be authorized to engage in investment transactions concerning the Permanent Fund. If the City engages a corporate Trustee to serve as an investment management firm under contract, the investment management firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

No broker/dealer or independent Adviser may safe-keep Permanent Fund securities or funds. All security transactions shall be settled delivery versus payment (DVP) to the Permanent Fund account. In order to perfect the DVP process, neither the Trustee nor the safekeeping depository (nor their brokerage subsidiaries) will be approved as a broker/dealer.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

VIII. AUTHORIZED INVESTMENTS

The Permanent Fund shall be invested only in the investments authorized below and further defined by the Act and Trust Code. If additional types of potential authorized investments are created by changes made to the controlling statutes, they will not be

authorized until this Policy is amended and adopted by the City Council. All investment transactions will be placed in an effort to achieve a fair and reasonable return under all circumstances and in light of other investment alternatives available.

1. Obligations of the United States Government, its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test, with a maximum stated maturity of twenty (20) years.
2. FDIC insured and/or collateralized depository certificates of deposit from banks in the United States, with a maximum maturity of three (3) years.
3. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum maturity of 365 days.
4. AAA or equivalent rated constant dollar, Texas local government investment pools as defined by the Act.
5. AAA-rated United States Institutional government money market mutual funds.
6. Debt obligations of any state or political subdivision of any US state, rated A or better with a stated maturity not to exceed ten (10) years.
7. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer, with a maximum maturity of one (1) year. A Bond Market Association Master Repurchase Agreement, 102% margin, and independent third party safekeeping are required. (See section IX)
8. Banker's acceptances with a maximum maturity of 120 days accepted by a US registered bank with a short term rating of not less than A1/P1 by two nationally recognized rating agencies.
9. Domestic bond mutual funds with a maximum weighted average maturity of ten (10) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
10. International bond mutual funds with a maximum weighted average maturity of fifteen (15) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.

11. Domestic or international equity and preferred stock mutual funds with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
12. US or international stocks.
13. Real assets, including real estate, commodities and real estate investment trusts (REITS).
14. Alternative Investments to include hedge funds.
15. Corporate and asset backed securities rated A, or better with a stated maturity not to exceed ten (10) years.

Securities Lending

If the City has an active securities lending agreement, the Permanent Fund securities may also be lent by Trustee utilizing the City's agreement as determined by the City under their written agreement and conditions only.

IX. COLLATERALIZATION

Time and Demand Pledged Collateral

All time and demand deposits placed by the Permanent Fund that exceed the limits of coverage provided by Federal Deposit Insurance Corporation (FDIC) shall be transferred to a money market fund or otherwise collateralized in accordance with the Texas Public Funds Collateral Act with collateral pledged to the Permanent Fund. In order to anticipate market changes and provide a level of security for all funds, collateral shall be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The pledging bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its internal and external auditors.

Collateral pledged to secure deposits of the Trust Fund assets shall be held by an independent financial institution outside the holding company of the depository, as approved by the Trustee, and in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

Permanent Fund Owned Collateral Under Repurchase Agreements

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral at a 102% margin and held by an independent third party custodian approved by the Trustee. The Master Repurchase Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting Permanent Fund ownership from the independent safekeeping agent.

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this Policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and instrumentalities including mortgage backed securities and CMO that pass the bank test, and
- obligations of any US state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

Collateral will be monitored at least monthly by the Trustee, and each month Trustee will send City a document listing any current collateral and its market value.

X. DIVERSIFICATION

The City as beneficial owner of the Permanent Fund recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategy for diversification will be guided by the circumstances then prevailing but will generally be:

	Range	Target
Cash, Cash Equivalents, and Fixed Income	30-55%	39%
US Obligations		
US Agencies/Instrumentalities		
Depository Certificates of Deposit		
Commercial Paper		
Local Government Investment Pools		
Money Market Mutual Funds Municipal Obligations		
Corporate Obligations (Max. 20.00%)		
Asset Backed Securities (Max 10.00%)		
Repurchase Agreements		

Bankers Acceptances
 Domestic Bond Mutual Funds (Max.10.00%)
 International Bond Mutual Funds (Max. 10.00%)
 Preferred Stock Mutual Funds

Equities	30-55%	37%
U.S. Large Cap		14.00%
U.S. Mid Cap		5.00%
U.S. Small Cap		3.00%
Int'l Developed Markets Equity Mutual Funds		9.00%
Int'l Emerging Markets Equity		6.00%
Real Assets	2-12%	12%
Global Public REITS		8.00%
Private Real Estate		2.00%
Commodities		2.00%
Alternative Investment	2-22%	12%
Hedge Funds – Relative Value		3.00%
Hedge Funds - Macro		3.00%
Hedge Funds – Event Driven		2.00%
Hedge Fund – Equity Hedge		2.00%
Private Equity		2.00%

The diversification percentage guidelines will be measured based on market value. Fluctuations in cash flows may cause the portfolio to exceed these maximum percentages for a particular asset class subsequent to the purchase. Securities need not be liquidated to realign to match the portfolio diversification guidelines.

Because of its tax-exempt nature, the Permanent Fund shall not be invested based on tax optimized strategies with the goal of improving after-tax returns through active tax loss harvesting.

XI. INTERNAL CONTROLS

The CFO and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse.

Competitive Transactions

All investments will be made in an effort to achieve a fair and reasonable return under market circumstances and in light of other investment alternatives available and shall utilize market competition where appropriate.

In general, in buying or selling equity or fixed income securities, Trustee shall utilize electronic communications networks, exchanges, and market makers using the National Best Bid/Offer consolidated quote system pricing to solicit terms from multiple industry-recognized third party registered broker/dealers that are included on the then-current list of approved broker/dealers. The Trustee shall evaluate all transactions and brokers for best execution, taking into account a variety of factors including price, execution and commission costs, size of the order and other unique trading characteristics, value of research provided, financial responsibility, and the responsiveness of the brokers.

All bids and offers for fixed income shall be completed using at least three broker/dealers whenever possible to make certain of fair and competitive pricing in the market. In the event three bids cannot be obtained, Trustee shall use market variables to determine best price, including but not limited to: competitive pricing, market condition, sector, liquidity, and credit conditions. The Trustee shall not use margin accounts.

Delivery vs. Payment

All trades of marketable securities shall be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the Permanent Fund safekeeping institution prior to the release of funds.

Monitoring Credit Ratings

The Trustee shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Trustee shall (i), within two business days of downgrade, notify the CFO of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify the CFO of conditions affecting the rating and available liquidation options, including associated loss of principal, before any action is taken, provided however, that in extreme situations where the Trustee determines in the exercise of its reasonable discretion that immediate liquidation is prudent, Trustee shall be authorized to liquidate immediately but shall be required to provide the City with notice of such liquidation by the close of the following business day.

XII. SAFEKEEPING

All security transactions will be settled on a delivery versus payment basis and held in the Permanent Fund by the Trustee, the City's depository or other Trustee-contracted safekeeping institution independent from any security transactions or trade counterparties. All safekeeping functions will be performed by the Trustee. The Trustee as safekeeping agent shall provide monthly statements on all security positions held by the Permanent Fund.

XIII. REPORTING

Monthly Reporting

No less than monthly, the Trustee will submit a report to the CFO and Investment Committee. The report will, at a minimum, comply with the statutory requirements for quarterly reporting below.

Quarterly Reporting

No less than quarterly, the Trustee will prepare and submit a report to the Investment Committee. The report will comply with provisions of the Act governing Internal Management Reports and will contain, at a minimum, the following:

- a. detailed description of each investment position as of the date of the report including market values, market yield and earnings;
- b. summary statements for the Permanent Fund including:
 - (1) amortized book value for individual fixed income securities, market values, market yield, and earned income,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) yield for the fixed income portion of the portfolio for the reporting period,
 - (5) total return for the entire portfolio for the reporting period,
 - (6) weighted average maturity, as applicable, and
 - (7) asset class returns and benchmark returns for the reporting period.

The quarterly report shall include a statement of compliance for the portfolio as it relates to the Fort Worth Permanent Fund Investment Policy and Strategy and be signed by the CFO and Trustee.

Prices used for calculation of market values will be obtained from an independent source.

Benchmark: Risk Measurement

The benchmarks for risk measurement and performance of the Permanent Fund portfolio will be divided among the asset classes as outlined below.

- The benchmark for the fixed income portion shall be the Barclays' 1-5 Year Government/Credit Index for the comparable period.
- The benchmark for the equity portion shall be a total return equal to a composite of the total return of S&P 500 for stocks and the EAFE for international investments comparable to the then-current makeup of the portfolio for the comparable period.
- The benchmark for the real assets portion shall be the FTSE NAREIT All Equity REIT Index for the comparable period.
- The benchmark for the commodities portion shall be the Dow Jones UBS Commodities Index for the comparable period.
- The benchmark for the alternative investment portion shall be the HFRX Global Hedge Fund Index for the comparable period.

XIV. ADOPTION

The Fort Worth Permanent Fund Investment Policy and Strategy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy.

Policy Adopted:

Date	M&C Reference	Comments
April 16, 2013	G-17857	Policy Adopted
July 15, 2014	G-18244	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Policy Approved – No Changes
September 26, 2017	G-19117	Policy Approved –Amended Authorized Investments and diversification requirements and guidelines
September 11, 2018	G-19359	Policy Approved – No Changes
September 10, 2019	19-0142	Policy Approved –Amended Section III. Objectives and Section VIII. Authorized Investments, item 3 Commercial Paper maximum maturity changed from 90 days to 365 days
September 22, 2020	20-0685	Policy Approved – No Changes
August 24, 2021	21-0592	Policy Approved –Amended Section X. Diversification to include revised ranges for Cash, Cash Equivalents, Fixed Income, and Equities
September 13, 2022	22-0661	Policy Approved – No Changes

City of Fort Worth
Department of Finance
Investment Policy and Strategy
OPEB Trust



I. OVERVIEW AND PURPOSE

This investment policy and strategy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust ("Trust") created by the Fort Worth City Council by Resolution No. 3779-08-2009, and its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the City's governing body in investing assets are to do so for the exclusive benefit of the beneficiaries. Emphasis must be placed upon the consistent protection of the Trust's assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council ("Council").
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section III, subsection 7 of the Policy.

with a purchase or sale. Soft dollar credits may only be used and accepted by Trustee or a sub-advisor to acquire research for use in the investment decision-making process for the benefit of the Permanent Fund. As set out in Section 28(e) of the Securities Exchange Act of 1934, prior to accepting or utilizing any soft dollars the Trustee or sub-advisor receiving the soft dollar credit must have first determined in good faith that the commissions to be paid on the securities transaction are reasonable in relation to the value to the Permanent Fund of the brokerage and research provided. If the trade is executed through Trustee's selected broker/dealer, Trustee will receive the soft dollar credit. The Permanent Fund may, as a result, pay somewhat higher commissions for the securities transaction than what might have been obtainable on a non-soft dollar basis. Trustee may not utilize or accept soft dollars except in strict compliance with the foregoing terms.

The Trustee shall refrain from activity that could conflict with the proper execution and management of the Permanent Fund or that could impair their ability to make impartial investment decisions. Any business or personal relationships with investment counterparties shall be disclosed to the CFO and the Texas Ethics Commission.

Investment Committee

The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the Permanent Fund's policies or strategies. Annually the Committee will approve all broker/dealers in accordance with the Act.

VII. AUTHORIZED COUNTER PARTIES

Certification

The Act requires

(1) that a written copy of the investment policy be presented to a business organization offering to engage in an investment transaction with the Permanent Fund with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds."

and

(2) that the person or business organization receiving the policy provide a written Policy Certification, acceptable to both the investing entity and the business organization and executed by a representative of the business firm, substantially acknowledging that the business organization has:

- a. received and reviewed the Fort Worth Permanent Fund Investment Policy and Strategy; and
- b. implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Permanent Fund and the organization that are not authorized by the Policy.

If the City retains self-management of the Permanent Fund, copies of this Policy will be provided to all business organizations offering to engage in an investment transaction with the Permanent Fund on an annual basis, and a Policy Certification from each such business organization must be received by the City. If the City engages a corporate Trustee to serve as an investment management firm under contract, a copy of this Policy shall be provided to the corporate Trustee, and a Policy Certification will be obtained from a qualified representative of the Trustee.

No transaction (other than mutual funds) may be completed except in compliance with this section.

Security Broker/Dealers

The Council appointed Investment Committee will at least annually review and adopt a list of broker/dealers which will then be authorized to engage in investment transactions concerning the Permanent Fund. If the City engages a corporate Trustee to serve as an investment management firm under contract, the investment management firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

No broker/dealer or independent Adviser may safe-keep Permanent Fund securities or funds. All security transactions shall be settled delivery versus payment (DVP) to the Permanent Fund account. In order to perfect the DVP process, neither the Trustee nor the safekeeping depository (nor their brokerage subsidiaries) will be approved as a broker/dealer.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

VIII. AUTHORIZED INVESTMENTS

The Permanent Fund shall be invested only in the investments authorized below and further defined by the Act and Trust Code. If additional types of potential authorized investments are created by changes made to the controlling statutes, they will not be

authorized until this Policy is amended and adopted by the City Council. All investment transactions will be placed in an effort to achieve a fair and reasonable return under all circumstances and in light of other investment alternatives available.

1. Obligations of the United States Government, its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test, with a maximum stated maturity of twenty (20) years.
2. FDIC insured and/or collateralized depository certificates of deposit from banks in the United States, with a maximum maturity of three (3) years.
3. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum maturity of 365 days.
4. AAA or equivalent rated constant dollar, Texas local government investment pools as defined by the Act.
5. AAA-rated United States Institutional government money market mutual funds.
6. Debt obligations of any state or political subdivision of any US state, rated A or better with a stated maturity not to exceed ten (10) years.
7. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer, with a maximum maturity of one (1) year. A Bond Market Association Master Repurchase Agreement, 102% margin, and independent third party safekeeping are required. (See section IX)
8. Banker's acceptances with a maximum maturity of 120 days accepted by a US registered bank with a short term rating of not less than A1/P1 by two nationally recognized rating agencies.
9. Domestic bond mutual funds with a maximum weighted average maturity of ten (10) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
10. International bond mutual funds with a maximum weighted average maturity of fifteen (15) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.

11. Domestic or international equity and preferred stock mutual funds with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
12. US or international stocks.
13. Real assets, including real estate, commodities and real estate investment trusts (REITS).
14. Alternative Investments to include hedge funds.
15. Corporate and asset backed securities rated A, or better with a stated maturity not to exceed ten (10) years.

Securities Lending

If the City has an active securities lending agreement, the Permanent Fund securities may also be lent by Trustee utilizing the City's agreement as determined by the City under their written agreement and conditions only.

IX. COLLATERALIZATION

Time and Demand Pledged Collateral

All time and demand deposits placed by the Permanent Fund that exceed the limits of coverage provided by Federal Deposit Insurance Corporation (FDIC) shall be transferred to a money market fund or otherwise collateralized in accordance with the Texas Public Funds Collateral Act with collateral pledged to the Permanent Fund. In order to anticipate market changes and provide a level of security for all funds, collateral shall be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The pledging bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its internal and external auditors.

Collateral pledged to secure deposits of the Trust Fund assets shall be held by an independent financial institution outside the holding company of the depository, as approved by the Trustee, and in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

Permanent Fund Owned Collateral Under Repurchase Agreements

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral at a 102% margin and held by an independent third party custodian approved by the Trustee. The Master Repurchase Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting Permanent Fund ownership from the independent safekeeping agent.

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this Policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and instrumentalities including mortgage backed securities and CMO that pass the bank test, and
- obligations of any US state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

Collateral will be monitored at least monthly by the Trustee, and each month Trustee will send City a document listing any current collateral and its market value.

X. DIVERSIFICATION

The City as beneficial owner of the Permanent Fund recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategy for diversification will be guided by the circumstances then prevailing but will generally be:

	Range	Target
Cash, Cash Equivalents, and Fixed Income	30-55%	39%
US Obligations		
US Agencies/Instrumentalities		
Depository Certificates of Deposit		
Commercial Paper		
Local Government Investment Pools		
Money Market Mutual Funds		
Municipal Obligations		
Corporate Obligations (Max. 20.00%)		
Asset Backed Securities (Max 10.00%)		
Repurchase Agreements		

Bankers Acceptances
 Domestic Bond Mutual Funds (Max.10.00%)
 International Bond Mutual Funds (Max. 10.00%)
 Preferred Stock Mutual Funds

Equities	30-55%	37%
U.S. Large Cap		14.00%
U.S. Mid Cap		5.00%
U.S. Small Cap		3.00%
Int'l Developed Markets Equity Mutual Funds		9.00%
Int'l Emerging Markets Equity		6.00%
Real Assets	2-12%	12%
Global Public REITS		8.00%
Private Real Estate		2.00%
Commodities		2.00%
Alternative Investment	2-22%	12%
Hedge Funds - Relative Value		3.00%
Hedge Funds - Macro		3.00%
Hedge Funds - Event Driven		2.00%
Hedge Fund - Equity Hedge		2.00%
Private Equity		2.00%

The diversification percentage guidelines will be measured based on market value. Fluctuations in cash flows may cause the portfolio to exceed these maximum percentages for a particular asset class subsequent to the purchase. Securities need not be liquidated to realign to match the portfolio diversification guidelines.

Because of its tax-exempt nature, the Permanent Fund shall not be invested based on tax optimized strategies with the goal of improving after-tax returns through active tax loss harvesting.

XI. INTERNAL CONTROLS

The CFO and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse.

Competitive Transactions

All investments will be made in an effort to achieve a fair and reasonable return under market circumstances and in light of other investment alternatives available and shall utilize market competition where appropriate.

In general, in buying or selling equity or fixed income securities, Trustee shall utilize electronic communications networks, exchanges, and market makers using the National Best Bid/Offer consolidated quote system pricing to solicit terms from multiple industry-recognized third party registered broker/dealers that are included on the then-current list of approved broker/dealers. The Trustee shall evaluate all transactions and brokers for best execution, taking into account a variety of factors including price, execution and commission costs, size of the order and other unique trading characteristics, value of research provided, financial responsibility, and the responsiveness of the brokers.

All bids and offers for fixed income shall be completed using at least three broker/dealers whenever possible to make certain of fair and competitive pricing in the market. In the event three bids cannot be obtained, Trustee shall use market variables to determine best price, including but not limited to: competitive pricing, market condition, sector, liquidity, and credit conditions. The Trustee shall not use margin accounts.

Delivery vs. Payment

All trades of marketable securities shall be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the Permanent Fund safekeeping institution prior to the release of funds.

Monitoring Credit Ratings

The Trustee shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Trustee shall (i), within two business days of downgrade, notify the CFO of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify the CFO of conditions affecting the rating and available liquidation options, including associated loss of principal, before any action is taken, provided however, that in extreme situations where the Trustee determines in the exercise of its reasonable discretion that immediate liquidation is prudent, Trustee shall be authorized to liquidate immediately but shall be required to provide the City with notice of such liquidation by the close of the following business day.

XII. SAFEKEEPING

All security transactions will be settled on a delivery versus payment basis and held in the Permanent Fund by the Trustee, the City's depository or other Trustee-contracted safekeeping institution independent from any security transactions or trade counterparties. All safekeeping functions will be performed by the Trustee. The Trustee as safekeeping agent shall provide monthly statements on all security positions held by the Permanent Fund.

XIII. REPORTING

Monthly Reporting

No less than monthly, the Trustee will submit a report to the CFO and Investment Committee. The report will, at a minimum, comply with the statutory requirements for quarterly reporting below.

Quarterly Reporting

No less than quarterly, the Trustee will prepare and submit a report to the Investment Committee. The report will comply with provisions of the Act governing Internal Management Reports and will contain, at a minimum, the following:

- a. detailed description of each investment position as of the date of the report including market values, market yield and earnings;
- b. summary statements for the Permanent Fund including:
 - (1) amortized book value for individual fixed income securities, market values, market yield, and earned income,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) yield for the fixed income portion of the portfolio for the reporting period,
 - (5) total return for the entire portfolio for the reporting period,
 - (6) weighted average maturity, as applicable, and
 - (7) asset class returns and benchmark returns for the reporting period.

The quarterly report shall include a statement of compliance for the portfolio as it relates to the Fort Worth Permanent Fund Investment Policy and Strategy and be signed by the CFO and Trustee.

Prices used for calculation of market values will be obtained from an independent source.

Benchmark: Risk Measurement

The benchmarks for risk measurement and performance of the Permanent Fund portfolio will be divided among the asset classes as outlined below.

- The benchmark for the fixed income portion shall be the Barclays' 1-5 Year Government/Credit Index for the comparable period.
- The benchmark for the equity portion shall be a total return equal to a composite of the total return of S&P 500 for stocks and the EAFE for international investments comparable to the then-current makeup of the portfolio for the comparable period.
- The benchmark for the real assets portion shall be the FTSE NAREIT All Equity REIT Index for the comparable period.
- The benchmark for the commodities portion shall be the Dow Jones UBS Commodities Index for the comparable period.
- The benchmark for the alternative investment portion shall be the HFRX Global Hedge Fund Index for the comparable period.

XIV. ADOPTION

The Fort Worth Permanent Fund Investment Policy and Strategy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy.

Policy Adopted:

Date	M&C Reference	Comments
April 16, 2013	G-17857	Policy Adopted
July 15, 2014	G-18244	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Policy Approved – No Changes
September 26, 2017	G-19117	Policy Approved –Amended Authorized Investments and diversification requirements and guidelines
September 11, 2018	G-19359	Policy Approved – No Changes
September 10, 2019	19-0142	Policy Approved –Amended Section III. Objectives and Section VIII. Authorized Investments, item 3 Commercial Paper maximum maturity changed from 90 days to 365 days
September 22, 2020	20-0685	Policy Approved – No Changes
August 24, 2021	21-0592	Policy Approved –Amended Section X. Diversification to include revised ranges for Cash, Cash Equivalents, Fixed Income, and Equities
September 13, 2022	22-0661	Policy Approved – No Changes
September 26, 2023	23-0793	Policy Approved – No Changes

City of Fort Worth
Department of Finance
Investment Policy and Strategy
OPEB Trust



I. OVERVIEW AND PURPOSE

This investment policy and strategy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust ("Trust") created by the Fort Worth City Council by Resolution No. 3779-08-2009, and its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the City's governing body in investing assets are to do so for the exclusive benefit of the beneficiaries. Emphasis must be placed upon the consistent protection of the Trust's assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council ("Council").
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section III, subsection 7 of the Policy.

1. AUTHORITY AND OVERSIGHT PROCEDURES

A. By law, the City Council retains ultimate fiduciary responsibility for the OPEB Trust Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers. The City Council has delegated the responsibility for conducting investment transactions with the Trustee and its Sub Advisors. The Trustee and its Sub Advisors will provide investment information to the Council concerning investment decisions, including rebalancing asset allocation, and portfolio performance on a quarterly basis.

B. The Chief Financial Officer/Director of Financial Management Services is responsible for monitoring the portfolio and reports submitted by the Trustee and its Sub Advisor.

C. The Trustee and its Sub Advisor shall maintain responsibility for investing the assets in the Trust. All assets will be held by the Trustee. The advisor will provide performance analysis that will include, but not be limited to, a strategic analysis including a report on asset allocation, risk analysis, and appropriate, if any, changes to the percentages therein. This study will be used to assist the Chief Financial Officer/Director of Financial Management Services and Investment Committee in the determination of the appropriate investment Policy.

D. Any business organization offering to engage in an investment transaction with the Trust must be provided with a copy of this Investment Policy and Strategy, with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds." The business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has: (a) received and reviewed this Investment Policy and Strategy; and (b) implemented reasonable procedures and controls in an effort to preclude investment transactions with the Trust that are not authorized by this Investment Policy and Strategy. Any material changes

to this Investment Policy and Strategy will require re-certification by each business organization.

E. The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the OPEB Trust's policies or strategies.

2. STANDARDS OF CARE

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall OPEB Trust Fund. The "prudent person" standard states that,

"Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived."

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee's control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

3. ETHICS AND CONFLICTS OF INTEREST

Employees of the City of Fort Worth, the Trustee or its Sub Advisors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees of the City of Fort Worth involved in the investment process shall disclose any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

III. INVESTMENT GUIDELINES

1. EXISTING INVESTMENTS

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

2. AUTHORIZED INVESTMENTS

Investments consistent with the objectives contained in Section II, herein, other than those specifically prohibited shall be authorized. Equities will comprise a diversified portfolio of domestic small, mid and large cap equity, Real Estate Investment Trusts ("REITs"), and international equity investments.

Permitted Asset Classes and Security Types

Equity Securities

- Domestic listed securities
- Equity and equity-related securities of non-US corporations, in the form of American Depository Receipts ("ADRs")
- Equity Mutual Funds and Exchange Traded Funds (ETFs)
- Large Cap
- Mid Cap
- Small Cap
- International
- Emerging Markets
- REITs

Fixed Income Securities

- Fixed Income Mutual Funds and Exchange Traded Funds (ETFs)
- Corporate
- Government
- High Yield
- International
- Bank Loan

If individual fixed income securities are purchased, the following parameters will be followed:

Eligible Securities:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities (MBS)

- Asset Backed Securities (ABS)
- Collateralized Mortgage Obligations (CMO)
- Commercial Mortgage-Backed Securities (CMBS)
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates
- Securities issued under SEC Rule 144A
- Municipal Bonds

Quality

The portfolio will maintain a minimum weighted average effective quality of A- at all times. At the time of purchase, individual securities shall have a minimum effective quality rating of BBB-. Note, high yield fixed income can be purchased only in a diversified mutual fund or exchange traded fund.

For purposes of determining an effective rating, when three agencies rate a security (S&P, Moodys, Fitch) the middle rating will be used. When only two of the three agencies rate a security the lower of the two ratings will be used. When only one agency rates a security that rating will be used.

Duration

The manager will maintain the portfolio duration within +/- 25% of the Bloomberg Barclays U.S. Aggregate Bond Index duration at all times.

Diversification

No more than 5% of the portfolio assets may be invested in any individual issuer with the exception of securities issued or guaranteed by the U.S. Government, its agencies, and Government Sponsored Enterprises.

No more than 30% of the portfolio may be invested in securities issued under Rule 144A without registration rights (no limit on Rule 144a securities with registration rights).

3. MATURITY AND LIQUIDITY

The OPEB trust assets shall provide sufficient liquidity, if necessary, for payment of direct medical benefits and expenses.

4. PORTFOLIO COMPOSITION, RISK AND DIVERSIFICATION

Assets of the OPEB Trust Fund shall be invested in a broadly diversified portfolio consisting of equity, debt, and cash equivalent securities. The portfolio shall also

be structured in a manner to provide diversification within each asset class and be allocated within the ranges specified below:

	<u>Range</u>	<u>Target</u>
Equities	20%-40%	30%
Fixed Income	50%-80%	65%
Cash and Cash Equivalents	0%-20%	<5%

The Trustee and its Sub Advisor is authorized by this policy to make asset allocation decisions to reallocate or redirect either contributions or investments held by the OPEB Trust Fund in order to take advantage of changing market conditions. Any move that will cause the allocation of the investment classes to vary from the above allocation percentages of any asset class requires approval by the City Council.

The following are prohibited purchases/transactions:

1. More than 5% of the total equity allocation invested in individual equity securities of any one company at market value
2. More than 5% of the total debt allocation invested in debt instruments in any single issuer with the exception of US Treasuries and agencies
3. Short sales
4. Margin or leveraged purchases
5. Commodities
6. Real estate (with the exception of REITs)
7. Art objects or collectables
8. Options
9. Warrants
10. Derivative investments
11. Oil and Gas Leases
12. Hedge Funds
13. Private Equity Funds
14. Precious Metals
15. Privately negotiated investment agreements with financial institutions
16. Other investments classified as 'alternative'

5. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Purchases and sales of authorized investments will only be made through financial institutions that are qualified as public depositories by the State of Texas or are "primary dealers" as designated by the Federal Reserve Bank of New York or are

broker/dealers that qualify under Securities and Exchange Commission, or by direct purchases of an approved open-ended mutual fund family.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

SAFEKEEPING AND CUSTODY

All securities purchased by the Trustee or its Sub Advisors shall be properly designated as an asset of the OPEB Trust Fund and held by the Trustee, chartered by the United States Government or the State of Texas, and/or a financial institution approved by the National Association of Security Dealers. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the City Council or Trust Administrator.

The City Council or the Trustee will execute third party custodial agreements with banks or financial institutions. Such agreements will include details as to the responsibilities of each party, the costs to be borne by each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, and procedures in case of unforeseen circumstances.

6. BID REQUIREMENTS FOR DEBT INSTRUMENTS

After the Trust Administrator and/or the investment manager has selected one or more optimal types of investments based on maturity date(s) to meet cash flow needs and market conditions, a minimum of three qualified brokers and/or dealers will be contacted and asked to provide bids on the securities to be purchased.

In most situations the competitive bid process shall be utilized, except when securities are purchased as an initial offering. The investment manager will choose the appropriate brokers or dealers from among those on the approved broker/dealer list based on expertise, competitiveness and the ability to execute the transaction and deliver the securities on a timely basis. A minimum of three (3) bids will be obtained.

- A. Bids will be held in confidence until the best bid is determined and awarded,

- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

7. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

- 15.50% S&P500 Index
- 3.00% Russell Mid-Cap Index
- 4.50% Russell 2000 Index
- 2.00% MSCI Emerging Market Index
- 4.00% MSCI EAFE Index
- 1.00% Wilshire REIT Index
- 51.00% Bloomberg Barclays Capital US Aggregate Index
- 14.00% ML 1-3 Year US Corp/Gov't
- 5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services and Trustee are responsible for mutually establishing and maintaining an internal and

external control structure designed so that assets are reasonably protected from loss, theft, or misuse. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the "delivery versus payment" (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City's internal and external auditors as part of the annual financial audit.

V. REPORTING

Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

VII. POLICY REVIEW

The Fort Worth OPEB Trust Investment Policy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

7. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

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- 3.00% Russell Mid-Cap Index
- 4.50% Russell 2000 Index
- 2.00% MSCI Emerging Market Index
- 4.00% MSCI EAFE Index
- 1.00% Wilshire REIT Index
- 51.00% Bloomberg Barclays Capital US Aggregate Index
- 14.00% ML 1-3 Year US Corp/Gov't
- 5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services and Trustee are responsible for mutually establishing and maintaining an internal and

external control structure designed so that assets are reasonably protected from loss, theft, or misuse. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the “delivery versus payment” (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City’s internal and external auditors as part of the annual financial audit.

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Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

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The Fort Worth OPEB Trust Investment Policy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

Policy Adopted:

Date	M&C Reference	Comments
October 10, 2017	G-19127	Policy Adopted
September 11, 2018	G-19362	Policy Approved – No Changes
September 10, 2019	19-0116	Section II. Investment Policy and Objectives, item B updated and Section III. Investment Guidelines added new section “Existing Investments”
September 22, 2020	20-0687	Policy Approved – No Changes
August 24, 2021	21-0594	Section III. Investment Guidelines, item 1. Existing Investments, Quality Section III. Investment Guidelines, item 1. Existing Investments, Duration Section III. Investment Guidelines, item 1. Existing Investments, Diversification, Second paragraph
September 13, 2022	22-0661	Policy Approved – No Changes

Appendix A

Trustee, Sub Advisor or Investment Manager's Acknowledgment

I, the undersigned, acknowledge that I have received the investment policy for City of Fort Worth OPEB Trust Fund, dated_____. I affirm that I have read and understand said Policy, and do hereby agree to abide to the guidelines expressed in the Policy.

Name of Trustee

Signed

Date

Name of Sub Advisor

Signed

Date



Grants Management Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth ("City"). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department ("FMS"). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS ("CFO").

II. Purpose

The purpose of this policy is to:

- A. Define practices and provide the guiding principles for grant management, including the application, approval, set up, management, accounting, and reporting of grant activity performed by the City.
- B. Ensure that City personnel seek and apply for federal, state and other grants-in-aid that address the City's current priorities and policy objectives, and administer them in accordance with applicable federal and state laws and regulations, City policies, and contractual obligations.
- C. Establish controls to maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the operational nature of the processes associated with grant management.
- D. Require procedures related to the grant management process be in conformance with this policy.

III. Applicability and Scope

All employees of the City, including uniformed employees, having grant management or accounting responsibilities must conduct all related activities in compliance with rules and guidelines set forth by this policy and by their respective departmental grants procedures.



Grants Management Policy

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

Administering Department – The City of Fort Worth Department responsible for applying for and overseeing the activities of a grant-funded program.

Indirect Costs – Expenditures the City will incur for managing the grant program. Any eligible indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication (M&C) seeking approval to proceed with a grant application or award. If a waiver of indirect costs is sought by the Administering Department, such waiver must quantify the estimated amount, explain the reasoning behind the request, and be approved by the Mayor and Council.

V. Policy

A. Grant Identification, Application, Acceptance

1. Each respective department of the City of Fort Worth may research and identify grant opportunities that facilitate the City's overall goals, mission, and initiatives and provide supplemental or alternative funding sources for either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining approval from the corresponding Assistant City Manager.
3. Potential grant opportunities shall be evaluated for administrative burden and compliance costs prior to application. Where the amount likely to be received does not exceed the cost of applying for and administering the grant, the City should not seek the grant. Where the amount awarded does not exceed the cost of administering the grant, the City should not accept the grant.
4. Prior to application, the Administering Department must:
 - a. Complete an agenda item on a regularly scheduled City Council meeting wherein approval to apply and accept, if awarded, the grant is requested,
 - b. The M&C requesting application and acceptance approval, including the following components:
 - a. Name of grant,
 - b. Grantor,
 - c. Dollar award of grant along with the identification of required matching funds, including the source of such matching funds,
 - d. Overview of the grant program, including how the City will use

Grants Management Policy

- the funds in support of City goals and priorities,
- e. Required appropriation ordinances and language for the full amount of the grant, including match costs and program income, if any,
 - f. Title and salary/fringe information for any and all grant-funded positions, including the percentage of salary funded per position and language defining a transition plan for each position in the event the grant is not awarded or at the end of the grant period,
 - g. Dollar value of indirect costs being applied for in the grant, calculated based on the indirect cost study in effect at the time. Where reimbursing the general fund for the indirect cost burden would impact program services, the department should weigh the City's priorities in deciding whether to allocate additional resources to the program from other sources, and
 - h. Statements regarding responsibilities for collecting revenue and ensuring that funds are available prior to obligation.
5. The M&C shall be routed through the FMS Grant Accounting Team for review prior to being placed on a City Council Agenda for consideration. This is accomplished by checking the "Includes Any Federal, State, Interlocal or Grant Funding" box on the "General" tab of a draft M&C.
 6. After City Council approval, the Administering Department, in coordination with FMS Grant Accounting, will prepare all documents required in the application process and submit the same to the granting agency.
 7. Applications must include a budget for all indirect costs allowable under the grant if a waiver of indirect costs has not been approved by Council.
 8. The Administering Department shall enter basic application information into the Grant Application Repository in the PeopleSoft ERP system (the City's system of record for all financial data) to enable tracking and monitoring of grant application status and subsequent award or denial. – Make sure to communicate out – roundup article?
 9. It is acknowledged that grant application deadlines may not allow for approval by the Mayor and Council prior to being due. In these instances, ratifying Mayor and Council Communications shall be completed utilizing the same process as non-ratifying M&Cs.
 10. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office, seeing that the corresponding contract is correct and fully executed, including all provisions required under 2 CFR 200 of the Code of Federal Regulations or the Texas Grant Management Standards.

Grants Management Policy

11. In instances where the City needs to further evaluate whether a grant meets the City's objectives, mission, goals, and initiatives, it is acceptable to submit an M&C for approval to apply for the grant only. In these instances, a supplemental M&C is required in order to accept the grant and appropriate funds.

B. Grant Set-Up

1. FMS Grant Accounting will not set up any grant award in PeopleSoft prior to the award of the grant by the granting agency. Upon award of a grant by a granting entity and notification of the grant award from the Administering Department FMS Grant Accounting shall schedule a Grant Kick-Off meeting with the Administering Department. The Grant Kick-Off meeting is to clarify grant management and accounting roles and responsibilities specific to that particular grant, and should be attended by management representatives of the Administering Department and FMS Grant Accounting (and, where applicable, FMS Capital Assets).
2. The Administering Department is then responsible for completing and/or collecting the following documents, with assistance and support from FMS Grant Accounting, and submitting them to FMS Grant Accounting to be entered into PeopleSoft:
 - a. The Grant Information Form (GIF),
 - b. A balanced Grant Project Budget,
 - c. The approved M&C,
 - d. The award notification from the Grantor,
 - e. The funding location (FID) for any required matching expenditures, and
 - f. Any Combo Codes necessary to process expenditures.
3. FMS Grant Accounting is responsible for setting up the award in PeopleSoft, including entry of operating and financial reporting schedules. Grant Accounting shall then provide the Administering Department with the PeopleSoft project (grant) number.
4. The Administering Department and FMS Grant Accounting are responsible for understanding grant conditions, including allowable costs for each grant. This includes personnel expenditures and whether salaries, overtime and/or fringe benefits are allowable. The Administering Department, with the support and assistance of FMS Grant Accounting, is responsible for determining and using the appropriate vehicle to ensure personnel charges are distributed to the grant as accurately as possible. This may entail the use of ePARs, tasks groups/task profiles and/or Combo Codes. The Administering Department should ensure that grant-funded personnel understand how to code their time for accurate



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accounting.

5. The Administering Department, with assistance and support from FMS Grant Accounting, submits any Combo Code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Systems Management. Any Task Groups/Task Profiles are submitted through ITSM Self-service at <http://itsm.cfwnet.org>.
6. The Administering Department is responsible for providing a copy of the fully executed award agreement or contract to FMS Grant Accounting upon receipt.

C. Grant Management

1. The Administering Department shall manage awards in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Texas Grant Management Standards, applicable State laws and/or regulations, and corresponding contractual agreements. FMS Grant Accounting will provide assistance and serve as a resource for clarification of any questions regarding 2 CFR 200 and/or the Texas Grant Management Standards.
2. If the grant has subrecipients:
 - a. The Administering Department, with assistance and support from FMS Grant Accounting, must perform a risk assessment for each subrecipient before passing along awarded funds, in accordance with 2 Code of Federal Regulations (CFR) §200.331, "Requirements for pass-through entities," and formulate a risk mitigation plan based on identified risk factors.
 - b. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform subrecipient monitoring in accordance with §200.330, "Subrecipient and Contractor Determinations," and §200.331, "Requirements for Pass-Through Entities," and document such monitoring.
3. The Administering Department will monitor contractors to ensure compliance with all contract provisions.
4. All grant-related procurement activities must be conducted in accordance with all applicable City policies and State and federal laws and regulations (e.g., Davis-Bacon Act).
 - a. If a capital asset is purchased or created with grant funds, FMS Grant Accounting and FMS Capital Assets should be notified.

Grants Management Policy

- b. For federal grants, no local purchasing preference can be given.
 - c. For federal grants, cost plus a percentage of cost and percentage of construction cost methods are prohibited.
 - d. The City is responsible for full compliance with the procurement regulations contained in 2 CFR 200 (200.317-200.326).
5. Vendors shall be checked against the list of debarred/suspended vendors on SAM.gov prior to awarding any contract and annually thereafter, at a minimum, and evidence of SAM searches retained.
6. The Administering Department shall ensure supervisor (or supervisor's designee) or the appropriate FMS Grant Accountant reviews all fiscal and program data required to be reported to the granting agency prior to submission, and that documentation is retained to evidence the review, including who performed the review and the review date.
7. The Administering Department shall submit project status reports in accordance with the award agreement, and provide copies of such reports, including evidence of review and approval, to FMS Grant Accounting to be attached in PeopleSoft.
8. Where financial reports—including financial status reports (FSRs), requests for reimbursement (RFRs) or drawdowns, or close-out reports—are filed by the Administering Department, the Administering Department should submit a draft of the submission to FMS Grant Accounting five (5) business days prior to the due date for review and concurrence. Where such financial reports are filed by FMS Grant Accounting, they should be submitted to the Administering Department five (5) business days prior to the due date for review and concurrence.
9. The Administering Department must create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, procurement card receipts, purchase orders, receipt documentation, etc.).
10. The Administering Department must ensure all staff charging worked time to a grant provide general details of grant activities performed in the comment fields of the employee's timecard. This requirement will be in addition to any work-effort documentation required by the Grantor.
11. The Administering Department and FMS Grant Accounting will create and maintain all pertinent award-related documentation in accordance with §200.333 Retention Requirements for Records and applicable State law as specified in City records management policies and supply it as requested to authorized grant monitors.



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12. FMS Grant Accounting shall ensure awards are accounted for in accordance
13. with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Texas Grant Management Standards, other applicable State regulations, and City policies and procedures.
14. The Administering Department and FMS Grant Accounting will, at a minimum, review and analyze grant financials monthly. This review must include a process to verify that all costs are allowable and appropriate and that all revenues earned have been recognized.
15. As determined and documented in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
16. Grant funds shall not be used to purchase gift cards or other cash-equivalent items for distribution to recipients. All disbursements of funds and/or assets shall follow standard City procedures to ensure accountability and compliance.
17. Other roles and responsibilities for the Administering Department:
 - a. Ensure funding is managed according to the terms and conditions of the award,
 - b. Request award extension and/or agreement amendments, if necessary,
 - c. Prepare M&Cs for grant amendments, if necessary,
 - d. Submit budget transfers requests and correcting journal entries to FMS Grant Accounting in a timely manner, and
 - e. Monitor grant terms and conditions for any changes throughout the performance period (with support from FMS Grant Accounting).
18. Other roles and responsibilities for FMS Grant Accounting:
 - a. Ensure that all appropriate grant documentation is attached to PeopleSoft Project Definitions and/or journal or budget entries,
 - b. Maintain all other appropriate grant-related documentation in the City's physical or virtual storage,
 - c. Review grant amendment-related M&Cs for completeness and correctness,
 - d. Serve as point of contact for financial matters and grant questions,
 - e. Attach and maintain copies of operating and financial reports in PeopleSoft, and
 - f. Enter and approve budget transfers.

D. Grant Accounting

1. All grant-related financial activity must be accounted for in the City's primary accounting system of record (PeopleSoft).



Grants Management Policy

2. Direct and indirect costs must be clearly identified and separated. City contributions (matching) and grantor funds must be clearly identified and separated.
3. The Administering Departments and/or FMS Grant Accounting are responsible for submitting all financial reports required by grantor agencies, as determined and documented in the Grant Kick-off Meeting.
4. The Administering Departments and FMS Grant Accounting must ensure that grant budgets set up in PeopleSoft are correct, appropriate, and allowable. FMS Grant Accounting shall review submitted budgets for balance and correctness. Multi-year grants pose special challenges, and, in conjunction with FMS Grant Accounting, Administering Departments should decide how various time periods and activities are to be handled before the grant is initially set up. This should be decided and documented as part of the Grant Kick-off Meeting.
5. The Administering Departments and FMS Grant Accounting must be aware of the particular requirements of reimbursement, advance payment, or fee-for-service grants as they apply to each award.
6. The Administering Departments, with support from FMS Grant Accounting, must be familiar with, comply with, and document compliance with all contractual requirements for applicable grants.
7. FMS Grant Accounting is responsible for reviewing PeopleSoft financials for each grant each month and communicate any issues encountered to appropriate grant staff.
8. Expenditures/Expenses:
 - a. The Administering Departments, in conjunction with the Purchasing Division of the Financial Management Services Department, must ensure that all grant-related procurement is handled in accordance with Financial Management Policy Statements, City purchasing standard operating procedures (SOPs), and all applicable state and/or federal grant regulations and contractual requirements.
 - b. The Administering Departments are responsible for ensuring that grant-related funds are only obligated/expended when there is budgetary authority to do so.
 - c. The Administering Departments are responsible for monitoring grant budget status to ensure that necessary budget modifications are made before expenditures are needed.
 - d. The Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all expenditures are necessary, reasonable, allowable, and appropriately allocated.

Grants Management Policy

- e. The Administering Departments and FMS are responsible for ensuring that all disbursements are correct, and that any required retainage or cash held by other entities is accounted for properly.
9. Revenues:
- a. The Administering Departments must provide FMS Grant Accounting with copies of any request for reimbursement (RFR) or drawdown request each time they are submitted.
 - b. FMS Grant Accounting is responsible for making any journal entries to recognize the revenue and create a receivable.
 - c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when ACH deposits hit the appropriate bank account, making entries (eRDDs) to reflect the sums received.
 - d. FMS Grant Accounting is responsible for reconciling receivables and payments received.
10. Journal Entries:
- a. The Administering Departments are responsible for making all grant-related journal entries corresponding to a particular accounting period (month) no later than the deadline specified in each month's published close schedule. Nothing herein shall prohibit FMS Grant Accounting from identifying entries that need to be made and making them on behalf of departments when necessary to ensure compliance with City policy, grant requirements, or Generally Accepted Accounting Principles (GAAP).
 - b. FMS Grant Accounting is responsible for reviewing and posting any such journal entries.
 - c. For large journal entries better handled by uploading, the Administering Department will provide FMS Grant Accounting with the necessary data and back-up, and FMS Grant Accounting will upload, review, and post the journal entries.
 - d. FMS Grant Accounting is responsible for City fiscal year-end entries such as accruals, adjusting entries, etc.
 - e. At the close of each grant, the Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all applicable revenues, expenditures, and transfers are reflected in PeopleSoft.
11. FMS Grant Accounting will serve as the point of contact for the annual Single Audit and coordinate and provide responses to the City's external auditors.
12. FMS Grant Accounting will prepare the annual Schedule of Expenditures of Federal Awards (SEFA) and Schedule of Expenditures of State Awards

Grants Management Policy

(SESA), and will coordinate with the City's external auditors to file the results with the Federal Audit Clearinghouse (FAC).

E. Grant Closeout

1. After completion of all required performance period activities, the Administering Department and FMS Grant Accounting shall perform grant closeout tasks in accordance with §200.343 Closeout or corresponding State regulations, City policies, and contractual requirements.
2. The Administering Department and FMS Grants Accounting will ensure the PeopleSoft grant project is closed within 60 days of the latter of the end of the grant performance period or liquidation period.
3. The Administering Department and FMS Capital Assets shall ensure property purchased, donated, or constructed in relation with grant funding is accounted for in accordance with §200.310 - §200.316 and §200.329.
4. The Administering Department is responsible for final performance reports required by the terms and conditions of the award and shall provide copies to FMS Grant Accounting for attachment in PeopleSoft.
5. The Administering Department and FMS Grant Accounting are responsible for preparing final financial reports required by the terms and conditions of the award. The Administering Department and FMS Grant Accounting are responsible for collecting and maintaining all appropriate back up documentation for financial reports.
6. The Administering Department will notify FMS Grant Accounting to close the grant in City's financial system and provide all required closeout documentation:
 - a. Project Closeout Checklist,
 - b. Request to inactivate Combo Codes (where applicable), and
 - c. Request to inactivate or redirect Payroll Task Profiles (where applicable).
7. The Administering Department or FMS Grant Accounting (per the signed Grant Kick-off Checklist) must ensure final reimbursement request is submitted. FMS Grant Accounting shall verify that final reimbursement has been received.
8. The Administering Department and FMS Grant Accounting will ensure that all financial activities are recorded, that revenues balance to expenditures, and that revenues and expenditures balance to budget figures.
9. FMS Grant Accounting shall complete the grant-closeout process in PeopleSoft.



Grants Management Policy

F. Post-Close

1. The Administering Departments and FMS Grant Accounting are responsible for ensuring that their records are maintained in accordance with applicable City policy, State law, and federal regulations.
2. The Administering Departments are responsible for any programmatic reporting required by the grant, regardless of performance period.
3. The Administering Department and FMS Grant Accounting are responsible for responding to and cooperating with auditors, monitors, and other grantor personnel, as well as the City's independent or internal auditors.



Fiscal Monitoring Policy

I. Authority

The City Council is responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/ Director of Finance.

II. Purpose

The fiscal monitoring policy is intended to serve as a tool, providing Council, management, and the public with the insight required to address issues impacting the City's financial condition. Furthermore, this policy is intended to describe particular elements or aspects of fiscal monitoring such long-term planning programs within the City and to memorialize this financial practice into a formal policy. The outcome of this policy is to prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

III. Applicability and Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Policy:

A. Financial Management Reports

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial data which allows departments to analyze financial performance.

B. Status Reports on Capital Projects

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial

Fiscal Monitoring Policy

data which allows departments to analyze financial performance.

C. Commitment to Long-Term Financial Planning

The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving plan, which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's Business Planning Process and presented to the City Council and staff throughout the formulation of the annual financial plan and budget. The LTFP is intended to help the City achieve the following:

1. Ensure the City can attain and maintain financial sustainability;
2. Ensure the City has sufficient long-term information to guide financial decisions;
3. Ensure the City has sufficient resources to provide programs and services for the stakeholders;
4. Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure/expense or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

D. Scope of the Plan

1. Time Horizon- The LTFP will forecast revenues, expenses or expenditures (as applicable), and financial position including Reserves for at least five years into the future or longer where specific issues call for a longer time horizon.
2. Comprehensive Analysis- The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to;

Fiscal Monitoring Policy

- a. Analysis of the affordability of current services, projects , and obligations:
 - i. An analysis of the City's environment in order to anticipate changes that could impact the City's service and/or financial objectives.
 - ii. Revenue and expense or expenditure projections (as applicable), including the financial sustainability of current service levels over a multi-year period.
 - iii. The affordability of current debt relative to affordability ratios prescribed by City policy and/or State law.
 - iv. The affordability of maintaining and replacing the City's current capital assets.
 - v. The ability to maintain Reserves within the target ranges prescribed by City policy over a multi-year period.
 - vi. The impact of non-current liabilities on the city's financial position.

- b. Analysis of the affordability of anticipated service expansions or investments in new assets:
 - i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the City Council through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
 - ii. The affordability of the City's long-term CIP, including operating and maintenance costs for new assets.
 - iii. The affordability of other master plans that call for significant financial investment by the City.

Fiscal Monitoring Policy

- c. Synthesis of the above to present the City's financial position:
 - i. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.
 - ii. A clear presentation of the resources needed to maintain services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
 - iii. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.
- 3. Solution-Oriented- The LTFP will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that annual revenues equal expenses / expenditures and year end reserves meet the minimum levels prescribed by City Reserves policies.
- E. Continuous Improvement- City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.
- F. Structural Balance- A Long-term structural balance is the goal from long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, staff would make recommendations during the annual budget process, on how the plan can be brought into alignment.
- G. Non-Current Liabilities- The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable. The City Council supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.



Accounting, Auditing, and Financial Reporting Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. Purpose

This policy is intended to establish guidelines to manage and direct the City’s accounting, auditing, and financial reporting activities. Specifically, under this policy, the City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional standards, principles, and practices.

III. Scope

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. Policy

a. Conformance to Accounting Principles and Recommended Practices

The City’s accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

b. Popular Reporting

In addition to issuing an Annual Comprehensive Financial Report (ACFR) in conformity with GAAP, the City may supplement its ACFR with a simpler, “popular” report designed to assist those citizens who need or desire a less detailed overview of the City’s financial activities. This report should be issued no later than six months after the close of the fiscal year.

Accounting, Auditing, and Financial Reporting Policy



c. Selection of Auditors

Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, opining of the Annual Comprehensive Financial Report and Single Audit Report and reporting the results and recommendations to the Council.

d. Audit Completion

The City seeks to have its ACFR and Single Audit Report audited and available within 180 days after the close of its previous fiscal year, which ends September 30. In the event the presentation of the ACFR and Single Audit is delayed beyond the first Council meeting in April, the City Manager or his/her designee, shall provide a report on the status of the audit and the expected completion date of the ACFR and Single Audit to the City Council at its first meeting in April.

e. Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting (ACFR program) to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles by preparing comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. The City will participate in the program yearly by submitting its ACFR for review and implement recommended changes, as appropriate.



Retirement System and OPEB Health Care Trust

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

Retirement System:

1. Benefit Improvements and Reductions

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

2. Qualified Plan

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

3. Funding Level

The City shall progressively monitor contribution levels of both the City and employees,

along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and benefits can be paid as they become due. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

Health Care Trust:

4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City will also obtain an independent actuary who will certify the actuarial impact of any proposed benefit improvements or changes.

5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.



Internal Controls

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Proper Authorizations

Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

B. Separation of Duties

Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

C. Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded, and that all financial reports may be relied upon as accurate, complete and up-to-date.

Internal Controls

D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

E-Commerce Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

A. *Fully Integrated Financial Systems*

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

B. *Emerging Technologies*

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

C. *Vendor E-Payments*

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to: 1) Automated Clearing House (ACH) payments; 2) Wire transfers; and 3) Procurement Card payments.

D. *Direct Deposits*

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to: 1) Direct deposits and 2) Electronic pay cards.

E. *Internet Payment Options*

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

F. *Information Security*

The City will employ security measures consistent with best practice and the City's information security policy to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.



Donations Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth ("City"). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department ("FMS"). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS ("CFO").

II. Purpose

This policy is intended to provide guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals. Donations of every type are offered to the City of Fort Worth ("City") for general or specific purposes. Uniform criteria and procedures guide the review and acceptance of such donations, confirm that the City has relevant and adequate resources to administer such donations, and ensure that the City appropriately acknowledges the generosity of the donor.

III. Scope

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

Definitions (to be incorporated into the glossary)

Beneficiary Department Head: shall mean the Director of the City department, or his/her designee, for which a donation is designated or intended. The CFO shall act as the Beneficiary Department Head if no department is designated or intended.

Donation or Gift: shall mean a monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, "donation" or "gift" shall be synonymous.

Donor: shall mean a person or other legal entity that proposes or provides a donation or gift to the City.

Endowment: shall mean donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Donations Policy

Restricted Donation: shall mean donations or gifts designated in writing by the donor for a specific or particular City department, location, or purpose. It shall also mean donations or gifts received for specific programs or activities established by the City. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled.

Unrestricted Donation: shall mean a donation to the City without any limitations being placed upon its use. Unrestricted donations shall be recorded in the General Fund.

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. Policy

A. Specific Objectives

1. To establish and guide relationships with donors who share the City's commitment to provide a high quality civic environment;
2. To enrich our community by responsibly and efficiently managing donations; and
3. To generate revenue to fund new and existing facilities, projects, programs, and activities for the benefit of the residents of the City.

B. General Principles

1. This Policy is intended to guide the manner in which City staff accepts donations or gifts on behalf of the City.
2. Donations do not become the property of the City until accepted by the City consistent with this Policy.
3. Only City officials authorized by this Council Policy may accept donations.
4. The City has no obligation to accept any donation proposed by a donor.
5. All donations will be evaluated by the City prior to acceptance to determine whether the donation is in the City's best interest and is consistent with the applicable City laws, policies, ordinances, and resolutions.
6. The City does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, financial, and estate planning goals. As such, each donor is encouraged to meet with a professional advisor before making any donation to the City.
7. The City must determine whether an expenditure of City funds, either a direct outlay

Donations Policy

of City funds or the use of City staff and/or materials, is associated or required with the acceptance of the donation prior to acceptance.

8. The donation must be used for official City business.
9. A donor may restrict a donation for a particular City department, location, or purpose, but not designate the City official who may use the donation.
10. The Beneficiary Department Head is responsible for acknowledging receipt of and thanking, on behalf of the City, all donors.
11. The City shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations.
12. Donations or gifts received or accepted by the Mayor, City Council Members, or appointed officials from representatives of foreign or domestic governments, business leaders, Sister Cities and their affiliates, or other parties intending to express appreciation or foster diplomatic exchange and goodwill and/or symbolize a significant event or relationship with the City shall be exempt from this policy.

C. Policy

Types of donations

Donations or gifts may be received in the form of cash, financial securities, or real or personal property. Donations may be Restricted or Unrestricted.

The procedure for accepting donations or gifts shall be as follows:

- Cash donations shall be accepted as follows:
 - Amounts equal to or less than \$5,000.00 may be received by each Department Director and shall be deposited by the participating department into the Special Donations Fund;
 - Amounts equal to or less than \$100,000.00 may be received by each Assistant City Manager and shall be deposited by the participating department into the Special Donations Fund;
 - Amounts greater than \$100,000.00 must be accepted by the Mayor and City Council through an agenda item considered at a regularly scheduled City Council meeting.
- Any and all non-cash donations resulting in a capital asset as outlined within the City's Capital Asset Policy shall be accepted through an agenda item adopted by the Mayor and Council at a regularly scheduled City Council meeting.
- Donations of non-cash items not meeting the capitalization thresholds within the City's Capital Asset Policy shall be accepted under the same terms and thresholds identified above for cash donations.

Donations Policy

- Any donations requiring the City to sign an agreement for acceptance should be reviewed by the participating department head and the City Attorney's Office prior to execution.
- Donations from Trust and Perpetuity Funds: Donations from trust and perpetuity funds shall be administered by the receiving department pursuant to the terms of the donation placed upon the trust by the donor.
- Donations of Publicly Traded Equity and Debt Securities: Once accepted and received by the City, the Department of Financial Management Services will immediately liquidate the donation of a publicly traded equity or debt security. Sale proceeds will then be made available to the receiving department.
- Donations of Cash and Real Goods: Donations of cash and real goods may be accepted upon completion of the following processes:
 1. The Beneficiary Department Head shall evaluate whether the donation:
 - a. Is in the City's best interest and is consistent with applicable City laws, policies, and resolutions;
 - b. Has any special restrictions and if so, if those restrictions are acceptable to the City;
 - c. Obligates the City to make an immediate or initial City expenditure which has not been included in the approved budget for the appropriate fiscal year; and
 - d. Creates a new, one-time or an on-going general maintenance obligation of the City.
 2. The City will maintain one Governmental Special Donations Fund to record governmental fund related donations activities. Proprietary fund related donations activities shall be recorded in the primary operating fund of the Department.
 3. The Governmental Special Donations Fund will be treated as a special revenue project fund. The Department shall be responsible for requesting appropriation through the annual budgeting process or through an M&C for new donations received.
 4. Restricted Donations that are not expended at the conclusion of the project and/or activity shall be transferred to the General Fund for the general use of the City.
 5. Restricted donations that do not meet the requirements of a Special Revenue Fund shall be reported in the beneficiary Department's primary fund or the General Fund
 6. Unrestricted Donations do not meet the requirements of a Special Revenue Fund and therefore should not be reported in the Donations Fund, which is a Special

Donations Policy

Revenue Fund. Unrestricted Donations shall be reported in the beneficiary Department's primary fund or the General Fund.

7. Any donations remaining unencumbered and unspent three (3) years after acceptance will be removed from the donation fund and deposited to the department's operating fund (General Fund or respective annual operating fund)
- Donations of real property: Donations of real property may be accepted upon completion of the following process:
 1. The receiving department shall work with the Property Management Department to determine the approximate value of the donation and to ensure that the donation is in the City's best interest. Acceptance shall be consistent with applicable City laws, policies, ordinances, and resolutions.
 2. When seeking City Council approval for a donation of real property, the associated agenda item shall report:
 - a. The appraised value of the donation;
 - b. Any expenditures or maintenance obligations for the City associated with the short-term and long-term ownership of the donation;
 - c. Potential liabilities associated with the donation, such as hazardous conditions or environmental concerns;
 - d. Whether the donation has any special restrictions, and if so, if those restrictions are acceptable to the City; and
 - e. Any recommendations for conditions of acceptance.
 - Any and all Restricted Donations received by the City shall be accompanied by a document indicating the nature and purpose of the restriction.

VI. Exclusions

This policy is not intended to govern donations made to the City under the following programs:

- a. Water / Garbage Fee Assistance and Plumbing Repair Programs
- b. Developer Contributions of Infrastructure under a Community Facilities Agreement, Development Agreement, Platting Process, or Annexation
- c. City Ethics Policy with respect to food and meals

Receipts for these programs will be administered by the documents governing their existence.

Lease Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. Purpose

This policy defines and provides the guiding principles with respect to the financial management of leases and subscription-based information technology arrangements (“SBITAs”) for the City of Fort Worth (“City”). The objectives of this policy are to ensure consistent lease practices in accordance with Generally Accepted Accounting Principles (“GAAP”) and applicable regulatory agencies in the setting up and reporting of leases meeting the Governmental Accounting Standards Board (“GASB”) standards. Controls are created to establish, maintain, and enforce a sound system of operational procedures and internal control objectives. These controls address the decentralized nature of the processes associated with leases and SBITAs while also providing standards and acceptable controls for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who enters into a lease and/or SBITA, receives right to use assets and monitor use. Further, this policy shall cover all funds and right of use assets under the fiscal control of the City Manager, Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policy Statements.

V. General Information

This policy utilizes the definition of a lease as defined under GASB Statement 87, as a contract or agreement which conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract/agreement for a period of time in an amount equivalent to the value of the asset. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any agreement that meets this definition will be accounted for under the lease guidance, unless specifically excluded.

Under GASB 96, a SBITA is a contract or agreement which conveys control of the right to use another party’s IT software alone, or in combination with tangible capital assets (underlying IT assets), as specified in the contract/agreement for a period of time in an exchange or exchange-like transaction. For an amount equivalent to the value of the asset. Any agreement that meets this definition will be accounted for under the lease guidance, unless specifically excluded.

Lease Policy

Lessee Accounting

A lessee will recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability will be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset will be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee will reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee will amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements will include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

Lessor Accounting

A lessor will recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor will not derecognize the asset underlying the lease. The lease receivable will be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources will be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor will recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements will include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

Regulated Leases

A regulated lease is one in which external laws, regulations, or legal rulings establish ALL of the following:

- Lease rates cannot exceed a reasonable amount (reasonableness subject to determination by an external regulator)
- Lease rates will be similar for lessees that are similarly situated
- Lessor cannot deny potential lessees right to enter into leases if facilities are available (lessee's use of the facilities has to comply with generally applicable use restrictions).

Federal Aviation Administration guidance distinguishes aeronautical use from nonaeronautical use as follows:

- Aeronautical use: "... any activity that involves, makes possible, is required for the safety of, or is otherwise directly related to the operation of aircraft. Aeronautical use includes services provided by air carriers related directly and substantially to the movement of passengers, baggage, mail and cargo on the airport. Persons, whether individuals or businesses, engaged in aeronautical uses involving the operation of aircraft, or providing flight support directly related to the operation of aircraft, are considered to be aeronautical users."

Lease Policy

- Nonaeronautical use: Any activities not associated with the direct transport of passengers or cargo. Such activities generally involve the operation of facilities that do not need to be located at an airport, including airline headquarters and reservation centers; flight kitchens; hotels; public parking, and rental car operations.

Software Based Information Technology Arrangements

The SBITAs have a subscription term which would include the period during which the City has a noncancelable right to use the underlying IT assets and would include periods covered by an option to extend (if it is reasonably certain the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain the government or SBITA vendor will not exercise that option). At the subscription's commencement, the City will assess all relevant factors to determine the likelihood of exercise options, whether contract-based, asset-based, market based, or government-specific. The following factors will be considered in evaluating the likelihood of option exercise:

- A significant economic incentive, such as favorable contractual terms and conditions for the optional periods compared with the current market
- A potential change in technological development that significantly affects the technology used by the IT asset
- A potential significant change in the government's demand for the SBITA vendors' IT assets
- A significant economic disincentive, such as costs to terminate the SBITA and sign a new SBITA, i.e., negotiation costs, costs of identifying another suitable IT asset or another suitable SBITA vendor, implementation costs, or a substantial cancellation penalty
- Option exercise history
- The extent to which the SBITA's IT assets are essential to the provision of government services

A rolling month-to-month SBITA or a SBITA that continues into a holdover period until a new contract is signed would not be enforceable if both the government and the SBITA vendor have an option to terminate and either could cancel the SBITA at any time. Provisions that allow for termination of a SBITA as a result of either payment of all sums due or default on subscription payments are not considered termination options.

A fiscal funding or cancellation clause allows the City to cancel a SBITA typically on an annual basis—if the government does not appropriate funds for the subscription payments. That type of clause will affect the subscription term only if it is reasonably certain that the clause will be exercised.

VI. Responsibility/Authority

City-wide Department responsibilities:

- Serve as custodians of right of use assets that are assigned to their departments
- Ensure full departmental compliance with the established lease policy in order to maintain adequate records of the City's right of use assets

Lease Policy

- Each department head must appoint a department designee that has knowledge and experience in lease contracts. Department designee responsibilities include but are not limited to:
 - Identifying potential new leases
 - Notify FMS of any change or cancellation to a lease
 - Marking the Mayor and Council Communication (M&C) as a potential lease
 - Including the Finance Lease Coordinator in the collaboration of the M&C
 - Having the Purchasing module designate the contract as a lease
 - Emailing the Finance Lease Coordinator providing all information needed to determine eligibility and when none of the above would apply

FMS responsibilities:

- The Finance Lease Coordinator, Financial Management Services Manager and Assistant Finance Director over Accounting shall ensure that all leases entered into by the City are properly identified, recorded and reconciled in the Leasing software, PeopleSoft Asset Management, Purchasing, and General Ledger modules monthly.
 - Maintain a master lease spreadsheet to determine the lease type (short-term, scope exclusion or GASB 87/96).
 - Complete the entry of the lease details in the Leasing software once the lease type is determined to be GASB 87/96 or Regulated leases.
- The Finance Lease Coordinator is responsible for maintaining a current listing of all leased Asset Designees from all City departments.
- The Finance Lease Coordinator must oversee the review of all transactions related to leased assets at least monthly and update the Leasing software, PSAM system, PSGL system as required, upon validation of the transactions or corrections.
- The Finance Lease Coordinator, Financial Management Services Manager and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly amortization expense are properly recorded in the general ledger and changes noted by the department designees are recorded in the PSAM and PSGL system.
- FMS is responsible to provide department representatives with the necessary training in lease asset management to effectively fulfill their duties and responsibilities under this policy.

VII. Asset Classification

The City categorizes capital assets into the following:

- Land Lease
- Building Lease
- Infrastructure Lease
- Machinery and Equipment Lease
- Vehicle Lease
- Parking
- Airport Hangar
- Intangibles (SBITAs)

VIII. Capitalization

Capitalization Thresholds

Lease Policy

- Land must be capitalized regardless of the value or cost.
- Buildings must be capitalized regardless of the cost.
- Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more for the life of the lease.
- Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road for the life of the lease.
- Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater for the life of the lease and it meets both of the following criteria:
 - Self-propelled
 - Primary use is on public streets and the unit is street legal
- Furniture, fixtures, and equipment (FF&E) will not be capitalized no matter the amount.
- Bulk machinery and equipment per lease contract will be capitalized if the total amount is over \$500,000 for the life of the lease.
- Intangible assets - SBITAs must be capitalized when the term of the agreement is greater than 12 months and the cost is greater than \$100,000 for the agreed term.

IX. Amortization

A leased asset will be amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The amortization of the leased asset will be reported as an inflow or outflow of resources (for example, amortization expense), which may be combined with depreciation expense related to other capital assets for financial reporting purposes.

X. Initial Measurement

Lease Liability

For all leases meeting the GASB standards the lessee will record a lease liability. The lease liability will be measured at the present value of future lease payments expected to be made during the lease term and include the following:

- Fixed payments – Payments established at specific amounts in the lease contract for which the lessee is obligated to make
- Variable payments that depend on an index or rate—such as the Consumer Price Index (CPI) or a market interest rate—initially measured using the index or rate as of the lease term’s commencement and assumed to stay in effect throughout the lease term
- Variable payments that are fixed in substance
- Amounts that are reasonably certain of being required to be paid by the lessee under residual value guarantees (RVG)
- The exercise price of a purchase option if it is reasonably certain that the lessee will exercise that option
- Payments for penalties for terminating the lease if the lease term reflects the lessee exercising (1) an option to terminate the lease or (2) a fiscal funding or cancellation clause
- Any lease incentives receivable from the lessor
- Any other payments that are reasonably certain of being required based on an assessment of all relevant factors

Lease Receivable

Lease Policy

A lessor initially will measure the lease receivable at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. Measurement of the lease receivable include the following:

- Fixed payments
- Variable payments that depend on an index or rate, initially measured using the index or rate as of the lease term's commencement
- Variable payments that are fixed in substance
- RVG payments that are fixed in substance
- Any lease incentives payable to the lessee

XI. Payments

- Fixed payments
- Variable payments that depend on an index or rate, initially measured using the index or rate as of the lease term's commencement
- Variable payments that are fixed in substance

Lessee

Fixed rate payment is an unchanging rate charged on a liability, such as a loan or mortgage and receivable, such as a rent from a property owned. It might apply during the entire term of the loan or for just part of the term, but it remains the same throughout a set period.

Variable payment depends on the lessee's future performance or usage of the underlying asset do not have a baseline measurement at lease term commencement and are excluded from the initial liability, e.g., copier lease payments contingent on copier usage or rental car payments dependent on miles incurred. However, any minimum guarantee amounts or other portions of variable payments that are fixed in substance, i.e., they can be readily measured, are to be included in the lease liability.

Lessor

Fixed rate payment will record a lease receivable and recognize inflows of resources, e.g., revenue, at the time a not-fixed-in-substance RVG's guarantee payment is required as agreed to by the lessee and lessor and the amount can be reasonably estimated. Amounts to be received for the exercise price of a purchase option or penalty for lease termination will be recognized as a receivable and an inflow of resources, e.g., revenue, when those options are exercised.

Variable payments will be recognized as inflows of resources, e.g., revenue, in the period to which those payments relate. Examples include variable payments based on a percentage of airport terminal restaurant sales or vendor stall sales at government-owned sports stadiums.

XII. Discount Rate

The discount rate is applied to all leases that meet the GASB standards set out in this policy.

As the Lessee, the discount rate is established by using the interest rate at which time the transaction is made which may be the rate implicit in the lease contract. Consistent with current guidance, if the lease's implicit interest rate is not readily determinable within the contract, the City's estimated incremental borrowing rate will be used. Determining the incremental borrowing rate entails estimating the interest rate the Lessee would be charged for borrowing the lease payment amounts during the lease term.

Lease Policy

As the Lessor, the discount rate will be determined by the interest rate that is charged to the lessee—including implicit rates—and will use this rate to discount the future lease payments. If the contract does not include a stated interest rate, a calculation, of the implicit interest rate, will need to be performed. The City will need a market value for the related property. A valuation specialist might be needed to apply a cost, income or market approach—or some combination of these approaches—to arrive at a lease’s supportable implicit rate.

The discount rate will only be updated—and receivable or payable remeasured—if there is a change in the lease term or interest rate the lessor charges the lessee, provided the changes individually or in the aggregate are expected to significantly affect the lease receivable or payable amount. At that time, the receivable or payable will be remeasured using the revised rate. The deferred inflow and outflows of resources balance generally will be adjusted by the same amount as any changes resulting from remeasurement of the lease receivable or payable.

XIII. Remeasurement/Modification

The lease liability/receivable will be remeasured at subsequent reporting dates if one or more of the following occurs, presuming the changes individually or in the aggregate are expected to significantly affect the lease liability/receivable since the last measurement:

- The lease term changes
- Based on an assessment of all relevant factors, the likelihood of a residual value guarantees being paid or purchase option being executed changes from “reasonably certain” to “not reasonably certain” or vice versa
- The estimated remaining payments change from the amount included in the lease liability/receivable measurement
- The rate the lessor charges the lessee changes, if used as the initial discount rate
- Remeasurement is required when a contingency—upon which some or all of the variable payments expected to be made over the lease term’s remainder are based—is resolved such that those payments meet the criteria for inclusion in the lease liability/receivable, i.e., an event occurs causing variable payments contingent on the underlying asset’s performance or use has occurred, causing the payments to become fixed or fixed in substance

If remeasurement is triggered, the liability/receivable also must be adjusted for changes to the index or rate used to determine variable payments, if the change is expected to significantly affect the previous measurement’s liability/receivable amount. Changes in an index or rate used to measure variable payments do not—in and of themselves—require liability/receivable reassessment. The lessee is not required to remeasure the lease liability/receivable or reassess the discount rate solely because of changes in its incremental borrowing rate.

Lessees will adjust the lease asset by the same amount as the corresponding lease liability, except if the lease asset’s carrying value is reduced to zero. If this occurs, any remaining amount will be reported in the resource flows statement as a gain.

For additional information or questions concerning this policy, please contact the FMS GASB 87/96 Core Team at (817) 392-2455 or email zz_Fin_GASB_Core team@fortworthtexas.gov.



Sponsorship Policy

I. **Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and setting the overall direction of government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (“FMS”). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of FMS (“CFO”).

II. **Purpose**

This policy defines and provides the guiding principles with respect to the financial management of sponsorships requested of the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent practices regarding payments made to support local festivals, special events, community projects or programs, and other similar activities that are not controlled or hosted by the City. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives.

III. **Applicability and Scope**

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. Further, this policy shall cover all funds under the control of the Mayor and City Council.

IV. **Glossary**

- Sponsorship: When the City decides to donate cash to an event or program hosted by a third party.

See definitions related to this policy provided in the Glossary for Financial Management Policies for other defined terms.

V. **General Information**

Article III, Section 52 of the Texas Constitution prohibits the legislature from authorizing political subdivisions to lend their credit or to grant public money. As a general rule, this means that a City is prohibited from making a donation or gift using public funds. However, if the City determines that a particular expenditure accomplishes a valid public purpose, and despite the fact that one or more individuals or corporations might incidentally benefit, the expenditure will still be valid. The key question is whether a valid public purpose is



Sponsorship Policy

being directly accomplished by the expenditure. *City of Corpus Christi v. Bayfront Assoc. Ltd.*, 814 S.W.2d 98 (Tex. App. – Corpus Christi 1991, writ den.).

However, there is no precise definition as to what constitutes a public purpose other than to state that, if an object is beneficial to the inhabitants and directly connected with the local government, it could be considered a public purpose. *Davis v. City of Taylor*, 67 S.W.2d 1033, 1034 (Tex. 1934).

In order for a donation or gift of public funds to be lawful, the City Council must (1) make the determination of whether a certain expenditure meets the public purpose test, and (2) also ensure that sufficient controls are placed on the transaction to ensure that the public purpose will be carried out. The City Council's determination is subject to judicial review.

Council's approval of this policy is the City Council's findings of the noted public purpose for the items listed below and requires certain controls for each activity to ensure that the public purpose is carried out.

VI. Responsibility / Authority

City-wide Department responsibilities:

- A. Department Directors must ensure that each Sponsorship paid by their department conforms with this policy.
- B. City Officials must ensure that each Sponsorship paid by their staff conforms with this policy.
- C. City personnel must retain documentation sufficient to show compliance with this policy.
- D. In the event that a Department or City Official is unsure whether a Sponsorship is approved through this policy or must be separately approved by the City Council, the Department or City Official should consult with the City Attorney's Office for guidance.

VII. Policy

- A. A Sponsorship is approved if it qualifies under subsection (B), (C), or (D) of this Section VII and funding is available in the department's or official's previously approved budget.



Sponsorship Policy

B. Approved Sponsorships (No Further Council or City Manager Approval):

The City Council finds that Sponsorships in the following categories serve the public purpose of furthering City objectives and goals and that adequate controls are in place, provided that this policy is followed:

- i. Sponsorships on the Approved List of City Sponsorships, which shall be created and maintained by the City Manager.
- ii. Sponsorships that meet all of the following Criteria:
 - The Sponsorship aligns with the City's core values and enhances the local and regional communities with a specific focus in the following areas:
 - o Quality of Life
 - o Education
 - o Arts
 - o Economic Development
 - o Programs that provide direct development and improvement to underserved communities
 - The Sponsorship is related to the typical business or work of the sponsoring City Department;
 - The event is held by an organization based in the United States, has at least one year of documented operating history, and is a governmental entity or is verifiable through the Internal Revenue Service (IRS) as a tax-exempt organization;
 - The organization hosting the event must directly impact the City of Fort Worth or the greater Dallas/Fort Worth region;
 - The event conforms to all applicable laws, ordinances, or other regulations;
 - The event is not held to promote a political position or figure;
 - The event is not held to promote a religious message or belief. Providing secular community service programs, such as soup kitchens, shelters for the homeless, job banks, etc., are eligible even though sponsored by



Sponsorship Policy

religious organizations if the broader public is served and services are not limited to members of the same religion;

- The organizer includes the City logo on all materials showing event sponsors, if the sponsorship purchased includes acknowledgement of the sponsoring entity;
 - The amount of the Sponsorship is \$5,000 or less; and
 - The organization does not meet any of the following criteria:
 - o Operates or supports activities counter to the policies of the City of Fort Worth;
 - o Is a social, labor union, alumni, or trade association, fraternal or political organization (including candidates, causes, and campaigns), or organization (civic leagues, business leagues) that serves a limited constituency that is unrelated to a legitimate purpose that aligns with a City goal or value;
 - o Is an organization or team raising funds on behalf of another benefiting group (e.g., walk-a-thons, contests, pageants, ambassador programs, scholarships, etc.);
 - o Is an organization that is actively engaged in highly controversial issues or that use controversial tactics to advocate their position;
 - o Publications, films, television programs, or social media production, but this shall not exclude placing advertisements in periodicals;
- iii. For Sponsorships made pursuant to VII(B)(i) or VII(B)(ii), departments must comply with Section VII(E)(ii).
- C. Sponsorships that Require Approval from the City Manager's Office – Departments Only
- i. In the event that a Sponsorship does not meet the criteria in VII(B), the department must receive approval to move forward with the Sponsorship from their assigned Assistant City Manager or the City Manager. Departments should retain documentation showing compliance with this section. This section does not apply to City Officials.



Sponsorship Policy

ii. If the Assistant City Manager or the City Manager approves the sponsorship, the department must determine whether separate City Council approval is required.

- a. Separate City Council approval is not required for the purchase of tickets for city personnel and/or for tables at functions, regardless of the cumulative amount donated by the City for individual tickets and/or for a table that are approved under this subsection.
- b. Any other sponsorship will require City Council approval pursuant to VII(D).

D. Sponsorships that Require Separate City Council Review and Approval

All Sponsorships that do not meet the criteria listed above in VII(B) or VII(C) must be submitted to the City Council for approval prior to payment being made. Approval may take up to one month; so advanced notice of Sponsorships is highly encouraged to ensure adequate time to seek the necessary authorizations. The City Council must find (1) a public purpose and (2) that adequate controls are in place in order for a Sponsorship to be funded, and such findings must be made before the Sponsorship payment is made.

E. Application Process

i. Requests should be submitted to the Department Director, Assistant City Manager, City Manager, or City Official via letter or email on organizational letterhead at least 30 days in advance of the event. The letter shall include, at a minimum, details of the type, nature, and beneficial impact of the request along with relevant City acknowledgments, desired key leadership participation, and other elements crucial to the review process.

ii. The City representative that received the request shall review the request and this policy. If the Sponsorship is authorized under VII(B), the City representative shall, in order to ensure that multiple sponsorships are not unintentionally made to the same event, email CFW_DepartmentHeads@fortworthtexas.gov and Assistant_Directors@fortworthtexas.gov and include the following information (1) the department making the sponsorship, (2) the organization hosting the event, (3) the name, date, and time of the event, (4) the sponsorship being provided, and (5)



Sponsorship Policy

in the event a table or seats are being purchased, who will be attending the event. Departments should coordinate to maximize the impact of the sponsorship and ensure there is no waste.

iii. In the event the City representative is unsure whether the Sponsorship requires separate City Council approval, the representative shall receive a determination from the City Manager or Assistant City Manager on any necessary City Council approval. The City Attorney's Office, if so requested by the City Manager or Assistant City Manager, shall provide advice to the City Manager or Assistant City Manager on whether the Sponsorship requires City Council approval. In no event can a Sponsorship be paid without City Council approval, either separately or under this policy.

F. Unapproved Sponsorships

Any payments to organizations that do not comply with this policy or that do not have prior City Council approval are unapproved and will be required to be reimbursed by the City personnel or City Official that approved the Sponsorship.

For additional information or questions concerning this policy, please contact the FMS- Purchasing at (817) 392-2462.

Financial Management Policies

Glossary

- a. **Accrual Basis of Accounting** – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1 but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.
- b. **Annually Completed Actuarial Report** – An Actuarial Report includes a type of appraisal which requires making economic and demographic assumptions in order to estimate future liabilities.
- c. **Approving Official** - Supervisors or above granted with approval authority by the Department Director.
- d. **Auction Master Template** – A form used by City departments to identify assets that will be disposed.
- e. **Beneficiary Department Head** - The Director of the City department, or his/her designee, for which a donation is designated or intended. The CFO shall act as the Beneficiary Department Head if no department is designated or intended
- f. **Business Plan** - A department-level plan. In this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.
- g. **Capital Improvement Plan (CIP)** – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- h. **Capital Projects Fund** – A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expense other than those acquisitions accounted for in proprietary or trust funds.
- i. **Cash Flow** – The net cash balance at any given point. The Chief Financial Officer/Director of Finance shall prepare a cash flow analysis which projects the inflow, outflow, and net balance of cash reserves on a daily/weekly/monthly / annual basis.
- j. **Days Cash on Hand** – A measure of cash saved that is not earmarked or designated

Financial Management Policies Glossary

for any purpose (unrestricted cash) which calculates the number of days a system can pay expenses associated with daily operations and maintenance before complete depletion of unrestricted cash occurs. Days Cash on Hand is calculated by dividing unrestricted cash by the system's average daily cost of operations (annual operating expenses, excluding depreciation, divided by 365).

- k. Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.
- l. Debt Service Fund - a fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.
- m. Deferred Inflows of Resources - resources that flow into a fund during the fiscal year, but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include: property taxes levied in the current year to finance the subsequent year's budget.
- n. Deferred Outflows of Resources - resources that flow out of a fund during the fiscal year, but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include: resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).
- o. Department of Finance - includes the references in the City Charter to the Department of Finance and the Department of Financial Management Services. For purposes of this policy, the Department of Finance is the department responsible for the corporate financial operations of the City.
- p. Donation or Gift: A monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, "donation" or "gift" shall be synonymous.
- q. Donor - A person or other legal entity that proposes or provides a donation or gift to the City.
- r. Endowment - Donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Financial Management Policies

Glossary

- s. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.
- t. Expenditure - refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).
- u. Expense - refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).
- v. FID - Funding Identifier used for funding control for financial and budget purposes.
- w. Fiduciary Fund - A fund that accounts for resources that governments hold in trust for other entities.
- x. Fund Balance - Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:
 1. Non-spendable Fund Balance - Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
 2. Restricted Fund Balance - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
 3. Committed Fund Balance - Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
 4. Assigned Fund Balance - Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.

Financial Management Policies Glossary

5. **Unassigned Fund Balance** - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.
- y. **General Fund** – One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for or restricted to another fund.
- z. **Governmental Fund** – funds generally used to account for tax-supported activities. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds.
- aa. **Incurred but not Reported Claims** – Claims/ and or events that have transpired, but have not yet been reported.
- bb. **Internal Service Fund**- Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
- cc. **Long-Term Financial plan (LTFP)** - A Long-Term Financial Plan includes an analysis of the financial and economic environment, long-term forecasts, debt analysis, and financial strategies.
- dd. **Modified Accrual Basis of Accounting** – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.
- ee. **Net Position** – Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.
- ff. **Non-Capital Asset** - Assets with an acquisition cost of 25K or less per unit. Examples include tables, chairs, file cabinets, library books, and miscellaneous equipment.
- gg. **Non-Recurring Item** – An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

Financial Management Policies

Glossary

- hh. **Operating Expenditures (Governmental Funds)** - An expenditure incurred in carrying out the City's day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.
- ii. **Operating Expenses (Proprietary Funds)** - An expense incurred in carrying out the City's day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City's Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.
- jj. **Pay As You Go Financing** - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.
- kk. **Pooled Cash** - The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- ll. **Program** - A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
- mm. **Proprietary Fund** - A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund).
- nn. **Purchasing Department Coordinator** - FMS Purchasing Division designee responsible for validation of the sale of assets and wire transfers.
- oo. **Reasonable Cause** - Reason(s) to qualify for penalty relief determined on a case by case basis considering all the facts and circumstances.
- pp. **Reserve (Governmental Funds)** - Reserve refers only to the portion of Fund Balance

Financial Management Policies Glossary

- that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- qq. Reserve (Proprietary Funds) - Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- rr. Restricted Donation - Donations or gifts designated in writing by the donor for a specific or particular City department, location, or purpose. It shall also mean donations or gifts received for specific programs or activities established by the City. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled.
- ss. Special Revenue Fund- Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
- tt. Sponsorship - When the City decides to donate cash to an event or program hosted by a third party.
- uu. Unrestricted Donation - A donation to the City without any limitations being placed upon its use. Unrestricted donations shall be recorded in the General Fund.
- vv. Unrestricted Net Position - The portion of a fund's net position that is not restricted for a specific purpose.
- ww. Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.

City Profile



LOCATION & HISTORY

Incorporated: 1873; located in **Tarrant, Denton, Parker, Wise,** and **Johnson** Counties.
Area: 359 square miles; **Population:** 978,468 (as of May 2024).
History: Established as a frontier army post in 1849; named after General William Jenkins **Worth**.



GOVERNMENT STRUCTURE

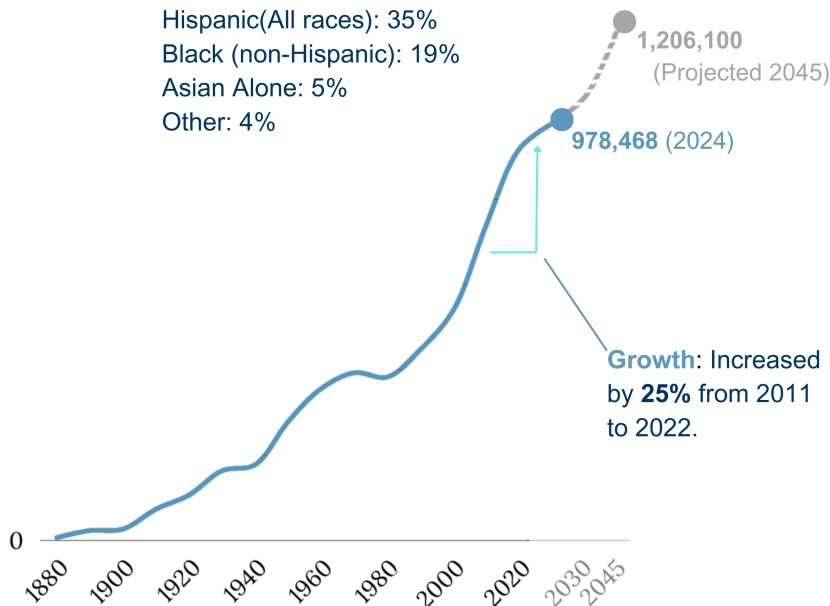
Type: Council-Manager government.
Composition: Mayor (elected at-large) and ten-member City Council (single-district); appoint the **City Manager, City Secretary, City Auditor,** and other key officers.



POPULATION & DEMOGRAPHICS

Fort Worth is now the **12th largest** city in the United States by population and **fastest-growing** large city in the United States.

Demographic Composition:
 White Alone (non-Hispanic): 37%
 Hispanic(All races): 35%
 Black (non-Hispanic): 19%
 Asian Alone: 5%
 Other: 4%



ECONOMY & INCOME

Key Sectors: Trade, healthcare, education, and manufacturing dominate employment, comprising over **80%** of Tarrant County jobs.

Employment Growth: Projected to add **112,000** new jobs by **2027**, with strong growth in services.

Top Employers: Major employers include AMR Corp./**American Airlines** (Fortune 500), **Lockheed Martin, NAS Fort Worth** Joint Reserve Base, The **City of Fort Worth, Alcon Laboratories, JPS Health Network.**

The Barnett Shale is one of the largest onshore natural gas fields in the U.S. and there are **15,000** wells drilled in the shale formation to date.



LABOR FORCE

Median Household Income: **\$72,726** (in 2022 dollars) for the period 2018-2022.

Unemployment Rate: **3.9%** as of May 2024.

Educational Attainment: **84%** of residents aged 25 and over have at least a high school diploma. **31%** hold a bachelor's degree or higher.

Workforce Participation: **68%** of individuals aged 16 and over are in the labor force.

Source: U.S. Census Bureau, 2024 Population Estimates; NCTCOG 2045 Population Projection.



TOURISM & CULTURAL IMPACT

Visitors: In Fiscal Year 2023, Fort Worth welcomed over **11 million** visitors, contributing more than **\$3.4 billion** to the local economy.

Attractions: Fort Worth **Zoo** • Fort Worth **Botanic Garden** • **Kimbell Art Museum** • **Amon Carter Museum of American Art** • **Modern Art Museum** • National **Cowgirl Museum** and Hall of Fame • Fort Worth **Stockyards National Historic District** • Fort Worth **Stock Show & Rodeo** (the oldest and **largest public event** in Fort Worth with over **1.2 million** visitors annually)

Parks: The Park and Recreation Department maintains **300** parks containing **13,000** acres. They also maintain three **public swimming pools/spray grounds**, three 18-hole **golf courses**, 16 **pickle ball courts**, and five **skate parks**.

The Fort Worth Nature Center & Refuge covers **3,621** acres and includes over **20 miles** of **hiking trails**, making the park one of the **largest** city-owned **nature centers** in the U.S. In 1980, it was designated as a **National Natural Landmark** by the U.S. Department of the Interior.



TRANSPORTATION & INFRASTRUCTURE

Airports: **DFW International** (2nd busiest globally) and **three** general aviation airports: **Meacham**, **Spinks**, and **Alliance**.

Highways: Major routes include Interstates 20, 30, and 35;

Rail: Hub for **six** major **rail systems**, with BNSF Railway's headquarters in Fort Worth. **Public transit** via **Trinity Metro** and **TEX RAIL**.



CITY DEVELOPMENT

Current **major projects** include the \$700 million Fort Worth **Convention Center** expansion and the development of the **Texas A&M-Fort Worth** campus at the site of the Texas A&M **Law School**.

Alliance Texas: **Expanding** industrial, commercial, and residential **hub** in north Fort Worth.

Downtown Developments: New **hotels**, **residential towers**, and **retail spaces**, including The Deco 969 and Sandman Signature Hotel.

Panther Island: Flood control and **urban revitalization** project featuring improved connectivity to Downtown and **mixed-use development**.



EDUCATION & HEALTH SERVICES

The City of Fort Worth is served by **16 independent school districts**.

Major universities with campuses in Fort Worth include:

Texas Christian University • **Texas Wesleyan University** • **Texas A&M University - Fort Worth** • **University of Texas at Arlington - Fort Worth** • **Tarleton State University - Fort Worth**

Healthcare: **Six** major hospitals, forming the largest medical district in the area.



HOUSING

Housing Units: Fort Worth has approximately **346,699** total housing units, with 91.4% occupied and 8.6% vacant.

Ownership: Among the occupied units, **57.4%** are owner-occupied, while **42.6%** are renter-occupied.

Salary Schedule

City of Fort Worth, Texas

The background of the entire page is an aerial photograph of Fort Worth, Texas. In the foreground, a modern, white, arched pedestrian bridge spans across a river. The bridge has a series of repeating arches. In the middle ground, there are several large, modern office buildings with glass facades. The background shows a dense city skyline with various skyscrapers under a clear blue sky. The overall scene is bright and sunny, suggesting a clear day.

FY2024

SALARY SCHEDULE

**FY2024 SALARY SCHEDULE
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Source: City of Fort Worth Human Resources Department: Tel.: (817) 392-7750

FY2024 SALARY SCHEDULE

FY2024 Salary Schedule

Based on the results from the City of Fort Worth's Biennial Benchmark Survey for this year, the salary structures for non-exempt, exempt and exempt IT positions were reviewed and compared to reflect job market conditions for pay structures and salaries for public and private sector organizations. Based on these results salary structures for non-exempt, exempt, and exempt IT were adjusted by 3%. In response to the salary structure adjustments, the City's minimum pay rate will be \$15.45 per hour. Depending on availability of funds, employees (exempt and non-exempt non-civil service) may receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract.

I. Non-Exempt Salary Structures (Non-Civil Service)

- Salary structures adjustment by 3%.

II. Exempt Salary Structures (Non-Civil Service)

- Salary structures adjustment by 3%.

III. Exempt IT Salary Structures (Non-Civil Service)

- Salary structures adjustment by 3%.

IV. Sworn Police

- Police Civil Service employees will receive salary increases in accordance with their Meet and Confer Agreement in effect between the City of Fort Worth and the Fort Worth Police Officers Association.

V. Sworn Fire

- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement in effect between the City of Fort Worth and the Fort Worth Professional Firefighters Association.

VI. Temporary, Seasonal and Less Than Part-Time Employees

- Temporary, Seasonal and Less than Part-Time employees with base salaries below \$15.45 per hour will receive salary increases to \$15.45 per hour.

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Accountant	PR1010	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Accounting Services Supervisor	PR1021	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Accounts Payable Coordinator	PR3023	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Administrative Assistant	TC5010	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Administrative Services Mgr	MG1011	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Administrative Svc Coordinator	PR1030	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Administrative Technician	CL5020	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Airport Operations Manager	MG1021	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Airport Operations Officer	PS5010	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Airport Operations Supervisor	PR1041	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Airport Project Coordinator	PR5110	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
AMI Administrator	PR2951	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Animal Control Officer	PS5020	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Animal Shelter Technician	ST5010	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Arborist I	ST5510	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Arborist II	ST5020	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Architectural Services Manager	MG1031	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asset Management Specialist	PR5120	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Assistant Aquatics Supervisor	TC5801	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Assistant Building Official	MG1101	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Assistant to the City Manager	PR4430	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Assistant Water Director	AD1161	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Aviation Director	AD1241	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst City Attorney I	PR1060	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Asst City Attorney II	PR1070	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Asst City Attorney/Prosecutor	PR2120	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asst City Atty/DFW Airprt Atty	PR2800	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Asst City Auditor	AD1021	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst City Manager	EX1011	E	312	80.12	166,646	93.14	193,726	106.16	220,806	119.18	247,886	132.20	274,966
Asst City Secretary	AD1031	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Clerk of the Court	MG1041	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asst Code Compliance Dir	AD1041	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Data Reporting Supv	TC5651	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst Development Services Dir	AD1111	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Diversity & Inclusion Dir	AD1251	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Econ Dev Director	AD1231	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Emergency Mgmt Coordinato	PR5161	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Asst Facilities Superintendent	PR1091	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Asst Field Operations Supv	PR1101	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Asst Finance Director	AD1051	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Fire Director	AD1011	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Forensic Division Manager	MG1781	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asst Golf Professional	TC5020	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Asst Historic Site Supervisor	PR2931	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Asst Human Resources Director	AD1061	E	306	56.77	118,082	66.00	137,270	75.22	156,458	84.45	175,646	93.67	194,835
Asst IT Solutions Director	AD1071	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Library Director	AD1081	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Municipal Court Svcs Director	AD1091	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Neighborhood Svcs Dir	AD1221	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Park/Recreation Director	AD1101	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Parts/Materials Supv	TC5030	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Asst Planning/Data Analytics Director	AD1271	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Police Director	AD1121	E	305	54.27	100,346	55.48	115,398	71.91	130,450	69.95	145,502	89.54	160,554
Asst Property Mgmt Director	AD1131	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Pub Facilities/Events Dir	AD1141	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Public Safety Support Mgr	PR1111	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Asst TPW Superintendent	PR1121	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Asst Trans/Public Works Dir	AD1151	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Water Systems Supt	PR1131	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Athletic Coordinator	PR1141	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Audit Manager	MG1061	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Auditor	PR1150	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Auto Body Repairer	ST5030	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Aviation Director	DH1011	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Billing & Accounting Manager	MG1071	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Botanic Garden Superintendent	MG1081	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Budget Analyst I	PR1160	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Budget Analyst II	PR1171	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Budget Manager	MG1091	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Business Develop Coord	PR1180	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Business Development Manager	MG1111	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Business Process Analyst I	TC5750	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Business Process Analyst II	PR3000	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
Business Process Manager	MG1731	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
Buyer I	PR1190	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Buyer II	PR5190	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Cable Services Supervisor	PR1200	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Call Center Analyst	PR1210	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Capital Projects Manager	MG1791	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Centralized PD Payroll Coord	PR1220	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Chemist	PR5010	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Chief Communications Officer	EX1031	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Chief Deputy City Marshal	PR1240	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Chief Financial Svcs Officer	DH1021	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Chief Helicopter Pilot	MG1131	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Chief Judge	AP1011	E	400	Set by Agreement									
Chief of Staff	MG1141	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Chief Prosecutor	PR1250	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Chief Transformation Officer	EX1041	E	312	80.12	166,646	93.14	193,726	106.16	220,806	119.18	247,886	132.20	274,966
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Forester	PR1261	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
City Manager	AP1041	E	400	Set by Agreement									
City Marshal	AD1171	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
City Secretary	AP1051	E	400	Set by Agreement									
Civilian Response Specialist	PS5270	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Clerk Of Municipal Court	AD1181	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Code Compliance Director	DH1041	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Code Compliance Officer	PS5030	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Code Compliance Superintendent	MG1151	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Code Compliance Supervisor	PR1281	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Code Compliance Technician	ST5040	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Combination Inspector	TC5040	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Commun/Public Engagement Dir	DH1191	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Communication Coordinator	PR1290	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Communication Shift Supv	PS5041	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Communications Specialist	PR1300	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Community Center Aide	ST5050	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Community Center Coordinator	PR1311	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Community Center Supervisor	PR1321	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Community Services Manager	MG1161	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Compliance and Planning Manager	MG1171	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Computer Forensic Examiner	PR1330	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Conservation Specialist	PR1340	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Construction Inspection Supv	PR1351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Construction Inspector I	TC5050	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Construction Inspector II	TC5060	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Construction Manager	MG1181	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Construction Superintendent	MG1191	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Consumer Health Specialist	TC5070	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Contract Compliance Specialist	PR1360	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Contract Compliance Technician	TC5080	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Contract Services Admin	MG1201	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Courier	ST5060	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Crime Analyst	PR1370	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Crime Lab Qa Coordinator	PR1380	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Criminal Intelligence Analyst	PR1390	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Cross Connection Tech Supv	PR1401	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Cross Connection Technician	ST5070	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Custodian	ST5080	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Customer Service Administrator	MG1211	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Customer Service Info Spec	CL5030	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Customer Service Manager	MG1221	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Customer Service Rep I	CL5040	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Customer Service Rep II	CL5050	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Customer Service Supervisor	PR1411	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Customer Solutions Analyst	PR1270	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Data Reporting Supervisor	PR1421	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Data Reporting Technician	CL5060	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Database Administrator	PR1430	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Deputy Chief Judge	AP1061	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Deputy Chief of Staff	PR1050	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Deputy City Attorney	AD1191	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Deputy City Manager	EX1021	E	317	108.63	225,955	126.28	262,672	143.94	299,390	161.59	336,108	179.24	372,825
Deputy City Marshal I	PS5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Deputy City Marshal II	PS5050	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Deputy Court Clerk	PR1441	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Deputy Human Resources Director	DD1111	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Deputy Park & Recreation Dir	DD1211	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Deputy Water Director	DD1011	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Development Inspection Splst	TC5090	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Development Inspection Supv	PR1451	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Development Project Coord	PR1460	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Development Services Director	DH1131	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Development Support Administra	MG1631	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
District Director I	PR4440	E	607	23.21	48,278	26.69	55,520	30.17	62,762	33.66	70,003	37.14	77,245
District Director II	PR5240	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
District Superintendent	MG1231	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Diversity & Inclusion Dir/CEO	DH1211	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Diversity and Inclusion Mgr	MG1761	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Economic Development Director	DH1051	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Economic Development Manager	PR1471	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Economic Development Spec	PR1480	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Education Strategy Manager	MG1771	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Electronics Technician	TC5100	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Eligibility Specialist	TC5110	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Emergency Management Coord	MG1241	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Emergency Management Officer I	PR1490	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Emergency Mgmt Officer II	PR1500	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Emergency Ops Center Tech	TC5760	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Employee Labor Relations Mgr	MG1251	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Energy Compliance Analyst	PR5090	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Energy Manager	MG1741	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Engineering Manager	MG1261	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Engineering Technician I	TC5120	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Engineering Technician II	TC5130	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Environmental Program Manager	MG1271	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Environmental Services Director	DH1231	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Environmental Specialist	TC5140	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Environmental Supervisor	PR1511	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Environmental Technician	ST5090	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Equine Care Specialist	ST5550	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Equipment Operator	ST5100	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Facilities Coordinator	PR5770	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Facilities Planner	TC5150	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Facilities Superintendent	MG1291	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Facilities Supervisor	PR1521	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
FD Protection Specialist	PR1530	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Field Operations Crewleader	ST5110	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Field Operations Supervisor	PR1541	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Field Operations Supt	MG1301	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Field Services Representative	ST5120	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Financial Reporting Coord	PR1551	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Financial Services Manager	MG1311	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Fire Assistant Chief	1027	E	Y08	76.30	158,714	79.36	165,064	82.41	171,414	85.46	177,763	88.52	184,113
Fire Chief	DH1061	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Fire Deputy Chief	1532	N	Y07	67.92	141,266	70.63	146,914	73.35	152,562	76.06	158,210	78.78	163,858
Fire Trainee	1026	N	Y17	19.19	39,915	19.19	39,915						
Firearms Technician	PS5240	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Fleet Analyst	PR5130	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Fleet Coordinator	TC5160	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Fleet Crewleader	ST5130	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Fleet Mechanic I	ST5140	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Fleet Mechanic II	ST5150	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Fleet Superintendent	MG1321	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Fleet Supervisor	PR1561	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Food & Beverage Attendant	CL5070	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Food & Beverage Coordinator	PR5221	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Forensic Division Manager	MG1331	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Forensic Scientist I	PR3050	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Forensic Scientist II	PR1570	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Forensic Scientist III	PR2370	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Forensic Scientist IV	PR3051	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Forensic Supervisor	PR2821	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Garden Center Coordinator	PR2831	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Gardener	ST5160	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Gas Lease Analyst	PR5140	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Gas Well Inspector	TC5170	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Gas Well Manager	MG1341	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Golf Professional	PR1580	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Golf Shop Attendant	CL5080	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Governmental Affairs Liaison	PR1591	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Graduate Engineer	PR1600	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Grants Manager	MG1351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Grants Specialist	PR1610	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Graphic Artist	TC5180	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Greenhouse Attendant	ST5170	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Ground Transportation Coord	PR1620	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Hearing Officer	AP1070	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Helicopter Mechanic	ST5180	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Helicopter Pilot	TC5190	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Historic Site Supervisor	PR2921	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Housing Development Manager	PR1631	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Housing Program Supervisor	PR1641	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Housing Rehabilitation Tech I	TC5200	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Housing Rehabilitation Tech II	TC5210	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
HR Business Partner	PR3040	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
HRIS Manager	MG1691	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
HRIS Specialist	PR1650	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Human Relations Administrator	MG1361	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Human Relations Coordinator	PR1660	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Human Relations Investigator	PR1670	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Human Relations Manager	MG1371	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Human Resources Analyst	PR1680	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Human Resources Coordinator	PR1690	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Human Resources Director	DH1071	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Human Resources Manager	MG1381	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Human Services Coordinator	PR1700	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Human Services Manager	MG1391	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Human Services Specialist	TC5220	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Infrastructure QC Specialist	PR1710	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Instrumentation/Elect Apprentice I	TC5800	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Instrumentation/Elect Apprentice II	TC5810	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Instrumentation/Elect Supv	PR1721	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Instrumentation/Elect Tech	TC5230	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Intoxilyzer Operator	PS5070	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
IT Auditor	PR1730	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
IT Business Planner I	PR1740	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Business Planner II	PR1750	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
IT Business Systems Coordinator	PR1760	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Change Management Analyst	PR2840	E	707	30.97	64,414	35.61	74,076	40.26	83,738	44.90	93,400	49.55	103,062
IT Communications Technician	TC5240	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
IT Help Desk Technician	TC5250	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT Information Security Analyst	PR1770	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
IT Operations Specialist	TC5260	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT PC Support Specialist	TC5270	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT Programmer/Analyst I	TC5670	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
IT Programmer/Analyst II	PR1790	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Project Consultant	PR1800	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
IT Services Specialist	TC5280	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT Solutions Architect	PR5800	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
IT Solutions Director	DH1081	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
IT Solutions Manager	MG1401	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
IT Solutions Supervisor	PR1811	E	707	30.97	64,414	35.61	74,076	40.26	83,738	44.90	93,400	49.55	103,062
IT Tech Support Analyst I	TC5620	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
IT Tech Support Analyst II	PR1830	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
Jury Coordinator	TC5300	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Laboratory Supervisor	PR1841	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Land Agent	PR1850	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Landscape Architect	PR2450	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Landscape Architect Manager	PR1871	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Latent Print Examiner	PS5080	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Latent Print Supervisor	PR2851	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Latent Print Technician	PS5090	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Lean Administrator	MG1711	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Lease Manager	MG1421	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Legal Assistant	CL5090	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Librarian	PR5020	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Librarian Manager	MG1431	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Librarian Supervisor	PR1891	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Library Assistant	TC5310	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Library Director	DH1091	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Library Page	CL5100	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Maintenance Worker	ST5190	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Management Analyst I	PR1900	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Management Analyst II	PR1911	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Media Services Specialist	TC5330	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Meter Services Technician I	ST5520	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Meter Services Technician II	ST5530	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Microbiologist	PR5030	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Municipal Court Clerk I	CL5310	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Municipal Court Clerk II	CL5110	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Municipal Court Services Dir	DH1101	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Municipal Judge	AP1080	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Natural Resource Technician	ST5500	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Natural Scientist	PR1930	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Natural Scientist Supervisor	PR1941	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Nature Center Manager	MG1441	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Neighborhood Develop Coord	PR1950	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Neighborhood Develop Manager	MG1451	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Neighborhood Develop Spec	PR1960	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Neighborhood Prgm Coordinator	PR3060	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Neighborhood Services Director	DH1111	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Neighborhood Services Manager	PR2811	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Office Assistant	CL5120	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Operation and Maintenance Tech	TC5340	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Park & Recreation Director	DH1121	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Park Planner	PR1860	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Parking Compliance Technician	PS5100	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Parking Meter Technician I	TC5790	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Parking Meter Technician II	TC5791	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Parking Operations Manager	PR1971	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Parts Expediter	CL5130	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Parts/Materials Supervisor	PR1981	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Payroll Coordinator	PR3032	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Payroll Supervisor	PR1991	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Payroll Technician	CL5140	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
PeopleSoft Systems Admin	PR2010	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Performance Administrator	MG1461	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Performance Analyst	PR2020	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Performance Manager	MG1471	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Pesticide Applicator	ST5200	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Planner	PR2030	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Planner-Scheduler	PR2980	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Planning & Data Analytics Director	DH1221	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Planning Assistant	TC5350	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Planning Manager	MG1481	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Plans Examiner	TC5360	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Plans Examiner Supervisor	PR2041	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Police Assistant Chief	1006	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Police Chief	DH1141	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Police Commander	1564	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Police Deputy Chief	1530	E	306	56.77	118,082	66.00	137,270	75.22	156,458	84.45	175,646	93.67	194,835
Police Employment Services Mgr	MG1491	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Police Employment Specialist	PR2051	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Police Oversight Deputy Direct	AD1261	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Police Oversight Director	DH1301	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Police Public Information Ofcr	PR1961	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Police Trainee	1000	N	X17	26.70	55,536								
Polygraph Examiner	PS5120	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Process Control Systems Spc	PR2990	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Professional Engineer	PR2070	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Program Coordinator	PR2861	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Program Support Division Admin	PR2080	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Project Assistant	TC5640	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Project Controls Specialist II	PR5150	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Property & Casualty Adjuster I	PR5210	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Property & Casualty Manager	MG1551	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Property & Casualty Adjuster II	PR2230	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Property Control Attendant	ST5210	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Property Control Specialist	CL5160	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Property Control Supervisor	PR2111	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Property Management Director	DH1151	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Protective Gear Specialist	ST5220	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Public Education Prgm Coord	PR2130	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Public Education Specialist	TC5680	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Public Events Attendant	ST5230	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Public Events Coordinator	TC5370	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Public Facilities/Events Dir	DH1161	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Public Information Coordinator	CL5170	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Public Information Specialist	CL5180	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Public Safety Communicator I	PS5130	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Public Safety Communicator II	PS5140	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Public Safety Communicator III	PS5250	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Public Safety Support Manager	MG1501	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Purchasing Assistant	TC5770	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Purchasing Manager	MG1511	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Purchasing Supervisor	PR2151	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Quality Control Specialist	PR2160	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Quality Improvement Specialist	CL5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Real Property Manager	MG1521	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Records Administrator	PR5230	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Records Analyst	PR2170	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Records Manager	MG1531	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Recreation Programmer	TC5690	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Regional Librarian Supervisor	PR2191	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Registered Architect	PR2210	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Regulatory/Environmental Admin	MG1541	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Safety Coordinator	PR5080	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Safety Officer	PR2970	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sales and Events Manager	PR2240	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sales Associate	CL5200	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
School Crossing Guard Pgm Mgr	MG1811	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Security Coordinator	PR2771	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Security Guard	PS5150	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Security Supervisor	PS5231	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Security Systems Technician	TC5380	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Senior Arborist	ST5450	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Senior Legal Assistant	PR5231	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Senior Purchasing Manager	MG1801	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Senior Quality Control Special	PR2961	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Signal Systems Crewleader	ST5480	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Signal Systems Supervisor	PR2891	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Signal Systems Technician I	ST5460	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Signal Systems Technician II	ST5470	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Signs Fabricator	ST5250	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Skilled Trades Technician I	ST5260	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Skilled Trades Technician II	ST5270	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sports Field Monitor	ST5490	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Sr Account Technician	CL5210	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Accountant	PR2260	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Administrative Asst	PR2270	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Sr Administrative Services Mgr	MG1561	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Sr Airport Operations Officer	PS5280	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr Assistant City Attorney	PR2280	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Sr Asst City Attny Sect Chief	MG1571	E	618	61.74	128,414	71.00	147,676	80.26	166,938	89.52	186,200	98.78	205,462
Sr Auditor	PR2290	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Auto Body Repairer	ST5280	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Budget Analyst	PR2300	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Buyer	PR2310	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Capital Projects Officer	PR2320	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Sr Chemist	PR2330	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Civilian Response Splst	PS5300	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Code Compliance Officer	PS5160	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Combination Inspector	TC5400	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Construction Inspector	TC5410	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Consumer Health Specialist	TC5420	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Contract Compliance Spec	PR2341	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Crime Analyst	PR2871	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Customer Service Rep	CL5220	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Data Reporting Technician	CL5230	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Deputy City Marshal	PS5171	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Develop Project Facilitator	PR1951	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Emergency Management Officer	PR2351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Engineering Technician	TC5430	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Environmental Specialist	PR2360	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Equipment Operator	ST5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Executive Asst to City Mgmt	PR5170	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Facilities Planner	PR2941	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Field Services Representative	ST5300	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Financial Reporting Analyst	PR5810	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Fleet Mechanic	ST5310	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Food & Beverage Attendant	CL5240	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Gardener	ST5320	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Golf Shop Attendant	CL5320	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Graphic Artist	TC5440	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Human Rel Investigator	PR2391	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Human Resources Analyst	PR2400	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Human Services Specialist	TC5700	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Instrumentation/Elect Tech	TC5451	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Business Planner	PR2420	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Sr IT Communications Tech	TC5460	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr IT Help Desk Technician	TC5470	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Info Security Analyst	PR5201	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
Sr IT Operations Specialist	TC5480	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Programmer/Analyst	PR2430	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Sr IT Solutions Manager	MG1581	E	713	55.86	116,197	64.24	133,627	72.62	151,056	81.00	168,486	89.38	185,916
Sr IT Tech Support Analyst	PR2440	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
Sr IT Telecommunications Technician	TC5500	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Land Agent	PR2880	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Librarian	PR2461	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Sr Loan Services Rep	TC5510	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Maintenance Worker	ST5330	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Management Analyst	MG1591	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Meter Services Technician	ST5540	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr Microbiologist	PR2470	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Municipal Court Clerk	CL5250	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr PeopleSoft Systems Admin	PR2490	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
Sr Planner	PR2501	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Plans Examiner	TC5520	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Professional Engineer	PR2510	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Sr Project Controls Specialist	PR2521	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Property Control Specialist	CL5260	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Property&Casualty Adjuster	PR2561	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Public Events Manager	PR2531	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Sr Public Safety Communicator	PS5180	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Records Analyst	PR2540	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Recreation Programmer	TC5710	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Sales and Events Manager	PR2571	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Sr Skilled Trades Technician	ST5340	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Survey Technician	TC5530	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Turbine Operator	TC5781	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Sr Utility Rate Analyst	PR2590	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Victim Asst Specialist	PR2600	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Sr Warrant/Identification Tech	PS5190	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Sr Water Dispatch Representative	CL5270	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Sr Water Systems Mechanic	ST5350	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr Water Systems Technician	TC5540	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr. Business Process Analyst	PR3010	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Stagehand	ST5360	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Stagehand Crewleader	ST5371	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Stock Clerk	CL5280	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Survey Superintendent	MG1601	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Survey Technician	TC5550	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Systems Administrator	PR2641	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
Technical Services Coordinator	MG1611	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Teen Court Coordinator	TC5721	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
TPW Superintendent	MG1621	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Traffic Control Supervisor	PS5201	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Traffic Control Technician	PS5210	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Traffic Services Worker	ST5380	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Traffic Systems Crewleader	ST5390	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Traffic Systems Supervisor	PR2661	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Traffic Systems Technician I	ST5400	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Traffic Systems Technician II	ST5410	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Training Specialist	PR2670	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Translator	PR5790	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Transportation Manager	MG1681	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Transportation/Public Wks Dir	DH1171	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Treasury Supervisor	PR2691	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Turbine Operator	TC5780	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Utility Line Technician	TC5560	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Veterinarian	PR2910	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Veterinary Technician	TC5570	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Victim Assistance Coordinator	PR2711	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Victim Assistance Specialist	PR5040	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Video Producer/Director	PR5050	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Volunteer Coordinator	TC5740	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Volunteer Services Coordinator	PR5780	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Warrant/Identification Supv	PR2751	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Warrant/Identification Tech	PS5220	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Water Conservation Manager	MG1651	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Water Customer Relations Mgr	PR2761	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Water Director	DH1181	E	310	71.06	147,812	82.61	171,831	94.16	195,851	105.71	219,870	117.25	243,889
Water Dispatch Representative	CL5300	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Water Quality Manager	MG1661	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Water Systems Mechanic I	ST5430	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Water Systems Mechanic II	ST5440	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Water Systems Sampler	TC5580	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Water Systems Specialist	TC5591	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Water Systems Superintendent	MG1671	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Water Systems Supv	PR2781	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Water Systems Technician I	TC5600	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Water Systems Technician II	TC5610	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Web Designer	PR2790	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247

* Job Family Description is located in Job Code

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

** Quartiles

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile.

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	26.70	55,536								
Police Assistant Chief	1006	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Fire Trainee	1026	N	Y17	19.19	39,915								
Fire Assistant Chief	1027	E	Y08	76.30	158,714	79.36	165,064	82.41	171,414	85.46	177,763	88.52	184,113
Police Deputy Chief	1530	E	306	56.77	118,082	66.00	137,270	75.22	156,458	84.45	175,646	93.67	194,835
Fire Deputy Chief	1532	N	Y07	67.92	141,266	70.63	146,914	73.35	152,562	76.06	158,210	78.78	163,858
Police Commander	1564	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Fire Director	AD1011	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst City Auditor	AD1021	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst City Secretary	AD1031	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Code Compliance Dir	AD1041	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Finance Director	AD1051	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Human Resources Director	AD1061	E	306	56.77	118,082	66.00	137,270	75.22	156,458	84.45	175,646	93.67	194,835
Asst IT Solutions Director	AD1071	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Asst Library Director	AD1081	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Municipal Court Svcs Director	AD1091	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Park/Recreation Director	AD1101	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Development Services Dir	AD1111	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Police Director	AD1121	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Property Mgmt Director	AD1131	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Pub Facilities/Events Dir	AD1141	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Trans/Public Works Dir	AD1151	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
Assistant Water Director	AD1161	E	307	59.27	123,283	68.90	143,316	78.53	163,350	88.17	183,383	97.80	203,417
City Marshal	AD1171	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Clerk Of Municipal Court	AD1181	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Deputy City Attorney	AD1191	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Asst Neighborhood Svcs Dir	AD1221	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Econ Dev Director	AD1231	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Aviation Director	AD1241	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Diversity & Inclusion Dir	AD1251	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Police Oversight Deputy Direct	AD1261	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253
Asst Planning/Data Analytics Director	AD1271	E	305	54.27	112,880	63.09	131,223	71.91	149,566	80.73	167,910	89.54	186,253

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Chief Judge	AP1011	E	400	Set by Agreement									
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Manager	AP1041	E	400	Set by Agreement									
City Secretary	AP1051	E	400	Set by Agreement									
Deputy Chief Judge	AP1061	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Hearing Officer	AP1070	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Municipal Judge	AP1080	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Account Technician	CL5010	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Administrative Technician	CL5020	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Customer Service Info Spec	CL5030	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Customer Service Rep I	CL5040	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Customer Service Rep II	CL5050	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Data Reporting Technician	CL5060	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Food & Beverage Attendant	CL5070	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Golf Shop Attendant	CL5080	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Legal Assistant	CL5090	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Library Page	CL5100	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Municipal Court Clerk II	CL5110	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Office Assistant	CL5120	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Parts Expediter	CL5130	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Payroll Technician	CL5140	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Property Control Specialist	CL5160	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Public Information Coordinator	CL5170	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Public Information Specialist	CL5180	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sales Associate	CL5200	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Account Technician	CL5210	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Customer Service Rep	CL5220	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Data Reporting Technician	CL5230	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Food & Beverage Attendant	CL5240	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Municipal Court Clerk	CL5250	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Property Control Specialist	CL5260	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Water Dispatch Representative	CL5270	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Stock Clerk	CL5280	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Quality Improvement Specialist	CL5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Water Dispatch Representative	CL5300	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Municipal Court Clerk I	CL5310	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Golf Shop Attendant	CL5320	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Deputy Water Director	DD1011	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Deputy Human Resources Director	DD1111	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Deputy Park & Recreation Dir	DD1211	E	308	61.94	128,839	72.01	149,775	82.07	170,711	92.14	191,647	102.20	212,583
Aviation Director	DH1011	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Chief Financial Svcs Officer	DH1021	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Code Compliance Director	DH1041	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Economic Development Director	DH1051	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Fire Chief	DH1061	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Human Resources Director	DH1071	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
IT Solutions Director	DH1081	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Library Director	DH1091	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Municipal Court Services Dir	DH1101	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Neighborhood Services Director	DH1111	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Park & Recreation Director	DH1121	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Development Services Director	DH1131	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Police Chief	DH1141	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Property Management Director	DH1151	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Public Facilities/Events Dir	DH1161	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Transportation/Public Wks Dir	DH1171	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Water Director	DH1181	E	310	71.06	147,812	82.61	171,831	94.16	195,851	105.71	219,870	117.25	243,889
Commun/Public Engagement Dir	DH1191	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Diversity & Inclusion Dir/CEO	DH1211	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Planning & Data Analytics Director	DH1221	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Environmental Services Director	DH1231	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Police Oversight Director	DH1301	E	309	66.74	138,822	77.59	161,381	88.43	183,939	99.28	206,498	110.12	229,057
Asst City Manager	EX1011	E	312	80.12	166,646	93.14	193,726	106.16	220,806	119.18	247,886	132.20	274,966
Deputy City Manager	EX1021	E	317	108.63	225,955	126.28	262,672	143.94	299,390	161.59	336,108	179.24	372,825
Chief Communications Officer	EX1031	E	311	75.39	156,801	87.64	182,281	99.89	207,762	112.14	233,242	124.39	258,722
Chief Transformation Officer	EX1041	E	312	80.12	166,646	93.14	193,726	106.16	220,806	119.18	247,886	132.20	274,966
Administrative Services Mgr	MG1011	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Airport Operations Manager	MG1021	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Architectural Services Manager	MG1031	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asst Clerk of the Court	MG1041	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Audit Manager	MG1061	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Billing & Accounting Manager	MG1071	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Botanic Garden Superintendent	MG1081	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Budget Manager	MG1091	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Assistant Building Official	MG1101	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Business Development Manager	MG1111	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Chief Helicopter Pilot	MG1131	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Chief of Staff	MG1141	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Code Compliance Superintendent	MG1151	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Community Services Manager	MG1161	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Compliance and Planning Manager	MG1171	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Construction Manager	MG1181	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Construction Superintendent	MG1191	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Contract Services Admin	MG1201	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Customer Service Administrator	MG1211	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Customer Service Manager	MG1221	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
District Superintendent	MG1231	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Emergency Management Coord	MG1241	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Employee Labor Relations Mgr	MG1251	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Engineering Manager	MG1261	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Environmental Program Manager	MG1271	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Facilities Superintendent	MG1291	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Field Operations Supt	MG1301	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Financial Services Manager	MG1311	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Fleet Superintendent	MG1321	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Forensic Division Manager	MG1331	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Gas Well Manager	MG1341	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Grants Manager	MG1351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Human Relations Administrator	MG1361	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Human Relations Manager	MG1371	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Human Resources Manager	MG1381	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Human Services Manager	MG1391	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
IT Solutions Manager	MG1401	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
Lease Manager	MG1421	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Librarian Manager	MG1431	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Nature Center Manager	MG1441	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Neighborhood Develop Manager	MG1451	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Performance Administrator	MG1461	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Performance Manager	MG1471	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Planning Manager	MG1481	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Police Employment Services Mgr	MG1491	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Public Safety Support Manager	MG1501	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Purchasing Manager	MG1511	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Real Property Manager	MG1521	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Records Manager	MG1531	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Regulatory/Environmental Admin	MG1541	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Property & Casualty Manager	MG1551	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Sr Administrative Services Mgr	MG1561	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Sr Asst City Attny Sect Chief	MG1571	E	618	61.74	128,414	71.00	147,676	80.26	166,938	89.52	186,200	98.78	205,462
Sr IT Solutions Manager	MG1581	E	713	55.86	116,197	64.24	133,627	72.62	151,056	81.00	168,486	89.38	185,916
Sr Management Analyst	MG1591	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Survey Superintendent	MG1601	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Technical Services Coordinator	MG1611	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
TPW Superintendent	MG1621	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Development Support Administra	MG1631	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Water Conservation Manager	MG1651	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Water Quality Manager	MG1661	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Water Systems Superintendent	MG1671	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Transportation Manager	MG1681	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
HRIS Manager	MG1691	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
Lean Administrator	MG1711	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Business Process Manager	MG1731	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
Energy Manager	MG1741	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Diversity and Inclusion Mgr	MG1761	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Education Strategy Manager	MG1771	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Asst Forensic Division Manager	MG1781	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Capital Projects Manager	MG1791	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Senior Purchasing Manager	MG1801	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
School Crossing Guard Pgm Mgr	MG1811	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Accountant	PR1010	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Accounting Services Supervisor	PR1021	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Administrative Svc Coordinator	PR1030	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Airport Operations Supervisor	PR1041	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Deputy Chief of Staff	PR1050	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Asst City Attorney I	PR1060	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Asst City Attorney II	PR1070	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Asst Facilities Superintendent	PR1091	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Asst Field Operations Supv	PR1101	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Asst Public Safety Support Mgr	PR1111	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Asst TPW Superintendent	PR1121	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Asst Water Systems Supt	PR1131	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Athletic Coordinator	PR1141	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Auditor	PR1150	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Budget Analyst I	PR1160	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Budget Analyst II	PR1171	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Business Develop Coord	PR1180	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Buyer I	PR1190	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Cable Services Supervisor	PR1200	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Call Center Analyst	PR1210	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Centralized PD Payroll Coord	PR1220	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Chief Deputy City Marshal	PR1240	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Chief Prosecutor	PR1250	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
City Forester	PR1261	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Customer Solutions Analyst	PR1270	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Code Compliance Supervisor	PR1281	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Communication Coordinator	PR1290	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Communications Specialist	PR1300	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Community Center Coordinator	PR1311	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Community Center Supervisor	PR1321	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Computer Forensic Examiner	PR1330	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Conservation Specialist	PR1340	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Construction Inspection Supv	PR1351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Contract Compliance Specialist	PR1360	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Crime Analyst	PR1370	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Crime Lab Qa Coordinator	PR1380	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Criminal Intelligence Analyst	PR1390	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Cross Connection Tech Supv	PR1401	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Customer Service Supervisor	PR1411	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Data Reporting Supervisor	PR1421	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Database Administrator	PR1430	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Deputy Court Clerk	PR1441	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Development Inspection Supv	PR1451	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Development Project Coord	PR1460	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Economic Development Manager	PR1471	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Economic Development Spec	PR1480	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Emergency Management Officer I	PR1490	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Emergency Mgmt Officer II	PR1500	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Environmental Supervisor	PR1511	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Facilities Supervisor	PR1521	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
FD Protection Specialist	PR1530	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Field Operations Supervisor	PR1541	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Financial Reporting Coord	PR1551	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Fleet Supervisor	PR1561	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Forensic Scientist II	PR1570	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Golf Professional	PR1580	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Governmental Affairs Liaison	PR1591	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985
Graduate Engineer	PR1600	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Grants Specialist	PR1610	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Ground Transportation Coord	PR1620	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Housing Development Manager	PR1631	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Housing Program Supervisor	PR1641	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
HRIS Specialist	PR1650	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Human Relations Coordinator	PR1660	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Human Relations Investigator	PR1670	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Human Resources Analyst	PR1680	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Human Resources Coordinator	PR1690	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Human Services Coordinator	PR1700	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Infrastructure QC Specialist	PR1710	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Instrumentation/Elect Supv	PR1721	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
IT Auditor	PR1730	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
IT Business Planner I	PR1740	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Business Planner II	PR1750	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
IT Business Systems Coordinator	PR1760	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Information Security Anlyst	PR1770	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Programmer/Analyst II	PR1790	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
IT Project Consultant	PR1800	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
IT Solutions Supervisor	PR1811	E	707	30.97	64,414	35.61	74,076	40.26	83,738	44.90	93,400	49.55	103,062
IT Tech Support Analyst II	PR1830	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
Laboratory Supervisor	PR1841	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Land Agent	PR1850	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Park Planner	PR1860	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Landscape Architect Manager	PR1871	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Librarian Supervisor	PR1891	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Management Analyst I	PR1900	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Management Analyst II	PR1911	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Natural Scientist	PR1930	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Natural Scientist Supervisor	PR1941	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Neighborhood Develop Coord	PR1950	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Develop Project Facilitator	PR1951	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Neighborhood Develop Spec	PR1960	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Police Public Information Ofcr	PR1961	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Parking Operations Manager	PR1971	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Parts/Materials Supervisor	PR1981	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Payroll Supervisor	PR1991	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
PeopleSoft Systems Admin	PR2010	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Performance Analyst	PR2020	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Planner	PR2030	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Plans Examiner Supervisor	PR2041	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Police Employment Specialist	PR2051	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Professional Engineer	PR2070	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Program Support Division Admin	PR2080	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Property Control Supervisor	PR2111	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Asst City Attorney/Prosecutor	PR2120	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Public Education Prgm Coord	PR2130	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Purchasing Supervisor	PR2151	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Quality Control Specialist	PR2160	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Records Analyst	PR2170	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Regional Librarian Supervisor	PR2191	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Registered Architect	PR2210	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Property & Casualty Adjuster II	PR2230	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sales and Events Manager	PR2240	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Accountant	PR2260	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Administrative Asst	PR2270	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Sr Assistant City Attorney	PR2280	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Sr Auditor	PR2290	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Budget Analyst	PR2300	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Buyer	PR2310	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Capital Projects Officer	PR2320	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Sr Chemist	PR2330	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Contract Compliance Spec	PR2341	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Emergency Management Officer	PR2351	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Environmental Specialist	PR2360	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Forensic Scientist III	PR2370	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Human Rel Investigator	PR2391	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Human Resources Analyst	PR2400	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr IT Business Planner	PR2420	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Sr IT Programmer/Analyst	PR2430	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Sr IT Tech Support Analyst	PR2440	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
Landscape Architect	PR2450	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Librarian	PR2461	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Sr Microbiologist	PR2470	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr PeopleSoft Systems Admin	PR2490	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
Sr Planner	PR2501	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Professional Engineer	PR2510	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Sr Project Controls Specialist	PR2521	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Public Events Manager	PR2531	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Sr Records Analyst	PR2540	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Property & Casualty Adjuster	PR2561	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Sales and Events Manager	PR2571	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Sr Utility Rate Analyst	PR2590	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Sr Victim Asst Specialist	PR2600	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Systems Administrator	PR2641	E	709	37.47	77,941	43.09	89,632	48.71	101,323	54.33	113,014	59.95	124,705
Traffic Systems Supervisor	PR2661	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Training Specialist	PR2670	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Treasury Supervisor	PR2691	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Victim Assistance Coordinator	PR2711	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Warrant/Identification Supv	PR2751	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Water Customer Relations Mgr	PR2761	E	614	43.26	89,975	49.75	103,471	56.23	116,968	62.72	130,464	69.21	143,960
Security Coordinator	PR2771	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Water Systems Supv	PR2781	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Web Designer	PR2790	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Asst City Atty/DFW Airprt Atty	PR2800	E	617	56.48	117,488	64.96	135,111	73.43	152,734	81.90	170,357	90.38	187,980
Neighborhood Services Manager	PR2811	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Forensic Supervisor	PR2821	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Garden Center Coordinator	PR2831	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
IT Change Management Analyst	PR2840	E	707	30.97	64,414	35.61	74,076	40.26	83,738	44.90	93,400	49.55	103,062
Latent Print Supervisor	PR2851	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Program Coordinator	PR2861	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Crime Analyst	PR2871	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Sr Land Agent	PR2880	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Signal Systems Supervisor	PR2891	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Veterinarian	PR2910	E	615	47.28	98,343	54.37	113,094	61.46	127,846	68.56	142,597	75.65	157,348
Historic Site Supervisor	PR2921	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Asst Historic Site Supervisor	PR2931	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Sr Facilities Planner	PR2941	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
AMI Administrator	PR2951	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Senior Quality Control Special	PR2961	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Safety Officer	PR2970	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Planner-Scheduler	PR2980	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Process Control Systems Spc	PR2990	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Business Process Analyst II	PR3000	E	708	34.07	70,855	39.17	81,484	44.28	92,112	49.39	102,740	54.50	113,368
Sr. Business Process Analyst	PR3010	E	710	41.22	85,735	47.40	98,595	53.58	111,455	59.77	124,316	65.95	137,176
Accounts Payable Coordinator	PR3023	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Payroll Coordinator	PR3032	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
HR Business Partner	PR3040	E	613	39.58	82,319	45.51	94,666	51.45	107,014	57.39	119,362	63.32	131,710
Forensic Scientist I	PR3050	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Forensic Scientist IV	PR3051	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Neighborhood Prgm Coordinator	PR3060	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Assistant to the City Manager	PR4430	E	616	51.68	107,491	59.43	123,615	67.18	139,738	74.93	155,862	82.69	171,985

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
District Director I	PR4440	E	607	23.21	48,278	26.69	55,520	30.17	62,762	33.66	70,003	37.14	77,245
Chemist	PR5010	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Librarian	PR5020	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Microbiologist	PR5030	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Victim Assistance Specialist	PR5040	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Video Producer/Director	PR5050	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Safety Coordinator	PR5080	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Energy Compliance Analyst	PR5090	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Airport Project Coordinator	PR5110	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Asset Management Specialist	PR5120	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Fleet Analyst	PR5130	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Gas Lease Analyst	PR5140	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Project Controls Specialist II	PR5150	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Asst Emergency Mgmt Coordinato	PR5161	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Sr Executive Asst to City Mgmt	PR5170	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Buyer II	PR5190	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Sr IT Info Security Analyst	PR5201	E	711	45.19	93,991	51.97	108,090	58.74	122,189	65.52	136,287	72.30	150,386
Property & Casualty Adjuster I	PR5210	E	609	27.73	57,677	31.89	66,328	36.05	74,980	40.21	83,631	44.37	92,282
Food & Beverage Coordinator	PR5221	E	611	33.13	68,905	38.10	79,240	43.07	89,576	48.03	99,912	53.00	110,247
Records Administrator	PR5230	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Senior Legal Assistant	PR5231	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
District Director II	PR5240	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Facilities Coordinator	PR5770	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Volunteer Services Coordinator	PR5780	E	610	30.31	63,041	34.85	72,497	39.40	81,953	43.95	91,410	48.49	100,866
Translator	PR5790	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
IT Solutions Architect	PR5800	E	712	50.33	104,682	57.88	120,385	65.43	136,087	72.98	151,789	80.52	167,492
Sr Financial Reporting Analyst	PR5810	E	612	36.21	75,314	41.64	86,611	47.07	97,908	52.50	109,205	57.93	120,502
Airport Operations Officer	PS5010	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Animal Control Officer	PS5020	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Code Compliance Officer	PS5030	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Communication Shift Supv	PS5041	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Deputy City Marshal II	PS5050	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Intoxilyzer Operator	PS5070	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Latent Print Examiner	PS5080	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Latent Print Technician	PS5090	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Parking Compliance Technician	PS5100	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Polygraph Examiner	PS5120	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Public Safety Communicator I	PS5130	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Public Safety Communicator II	PS5140	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Security Guard	PS5150	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Code Compliance Officer	PS5160	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Deputy City Marshal	PS5171	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Public Safety Communicator	PS5180	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Warrant/Identification Tech	PS5190	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Traffic Control Supervisor	PS5201	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Traffic Control Technician	PS5210	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Warrant/Identification Tech	PS5220	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Security Supervisor	PS5231	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Firearms Technician	PS5240	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Public Safety Communicator III	PS5250	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Civilian Response Specialist	PS5270	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Sr Airport Operations Officer	PS5280	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Deputy City Marshal I	PS5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Civilian Response Spclst	PS5300	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Animal Shelter Technician	ST5010	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Arborist II	ST5020	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Auto Body Repairer	ST5030	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Code Compliance Technician	ST5040	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Community Center Aide	ST5050	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Courier	ST5060	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Cross Connection Technician	ST5070	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Custodian	ST5080	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Environmental Technician	ST5090	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Equipment Operator	ST5100	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Field Operations Crewleader	ST5110	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Field Services Representative	ST5120	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Fleet Crewleader	ST5130	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Fleet Mechanic I	ST5140	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Fleet Mechanic II	ST5150	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Gardener	ST5160	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Greenhouse Attendant	ST5170	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Helicopter Mechanic	ST5180	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Maintenance Worker	ST5190	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Pesticide Applicator	ST5200	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Property Control Attendant	ST5210	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Protective Gear Specialist	ST5220	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Public Events Attendant	ST5230	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Signs Fabricator	ST5250	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Skilled Trades Technician I	ST5260	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Skilled Trades Technician II	ST5270	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Auto Body Repairer	ST5280	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Equipment Operator	ST5290	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Field Services Representative	ST5300	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Fleet Mechanic	ST5310	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Gardener	ST5320	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Maintenance Worker	ST5330	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Sr Skilled Trades Technician	ST5340	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Water Systems Mechanic	ST5350	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Stagehand	ST5360	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Stagehand Crewleader	ST5371	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Traffic Services Worker	ST5380	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Traffic Systems Crewleader	ST5390	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Traffic Systems Technician I	ST5400	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Traffic Systems Technician II	ST5410	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Water Systems Mechanic I	ST5430	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Water Systems Mechanic II	ST5440	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Senior Arborist	ST5450	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Signal Systems Technician I	ST5460	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Signal Systems Technician II	ST5470	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Signal Systems Crewleader	ST5480	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sports Field Monitor	ST5490	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Natural Resource Technician	ST5500	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Arborist I	ST5510	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Meter Services Technician I	ST5520	N	505	17.62	36,643	19.82	41,223	22.02	45,804	24.22	50,384	26.43	54,964
Meter Services Technician II	ST5530	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Sr Meter Services Technician	ST5540	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Equine Care Specialist	ST5550	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Administrative Assistant	TC5010	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Asst Golf Professional	TC5020	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Asst Parts/Materials Supv	TC5030	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Combination Inspector	TC5040	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Construction Inspector I	TC5050	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Construction Inspector II	TC5060	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Consumer Health Specialist	TC5070	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Contract Compliance Technician	TC5080	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Development Inspection Spclst	TC5090	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Electronics Technician	TC5100	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Eligibility Specialist	TC5110	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Engineering Technician I	TC5120	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Engineering Technician II	TC5130	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Environmental Specialist	TC5140	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Facilities Planner	TC5150	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Fleet Coordinator	TC5160	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Gas Well Inspector	TC5170	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Graphic Artist	TC5180	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Helicopter Pilot	TC5190	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Housing Rehabilitation Tech I	TC5200	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Housing Rehabilitation Tech II	TC5210	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Human Services Specialist	TC5220	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Instrumentation/Elect Tech	TC5230	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
IT Communications Technician	TC5240	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
IT Help Desk Technician	TC5250	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT Operations Specialist	TC5260	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT PC Support Specialist	TC5270	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
IT Services Specialist	TC5280	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Jury Coordinator	TC5300	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Library Assistant	TC5310	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Media Services Specialist	TC5330	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Operation and Maintenance Tech	TC5340	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Planning Assistant	TC5350	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Plans Examiner	TC5360	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Public Events Coordinator	TC5370	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Security Systems Technician	TC5380	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Combination Inspector	TC5400	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Construction Inspector	TC5410	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Consumer Health Specialist	TC5420	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Engineering Technician	TC5430	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Sr Graphic Artist	TC5440	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Instrumentation/Elect Tech	TC5451	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Communications Tech	TC5460	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr IT Help Desk Technician	TC5470	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Operations Specialist	TC5480	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Sr IT Telecommunications Technician	TC5500	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Loan Services Rep	TC5510	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Plans Examiner	TC5520	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Sr Survey Technician	TC5530	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Water Systems Technician	TC5540	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Survey Technician	TC5550	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Utility Line Technician	TC5560	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Veterinary Technician	TC5570	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Water Systems Sampler	TC5580	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Water Systems Specialist	TC5591	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Water Systems Technician I	TC5600	N	507	20.44	42,518	23.00	47,833	25.55	53,147	28.11	58,462	30.66	63,777
Water Systems Technician II	TC5610	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
IT Tech Support Analyst I	TC5620	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Project Assistant	TC5640	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Asst Data Reporting Supv	TC5651	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
IT Programmer/Analyst I	TC5670	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Public Education Specialist	TC5680	N	512	29.61	61,595	33.31	69,294	37.02	76,994	40.72	84,693	44.42	92,393
Recreation Programmer	TC5690	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Human Services Specialist	TC5700	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Sr Recreation Programmer	TC5710	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Teen Court Coordinator	TC5721	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Volunteer Coordinator	TC5740	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Business Process Analyst I	TC5750	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714
Emergency Ops Center Tech	TC5760	N	510	25.55	53,143	28.74	59,785	31.94	66,428	35.13	73,071	38.32	79,714

**City of Fort Worth
FY2024 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Purchasing Assistant	TC5770	N	509	23.72	49,335	26.68	55,501	29.65	61,668	32.61	67,835	35.58	74,002
Turbine Operator	TC5780	N	508	22.02	45,800	24.77	51,525	27.52	57,249	30.28	62,974	33.03	68,699
Sr Turbine Operator	TC5781	N	513	31.93	66,422	35.93	74,725	39.92	83,028	43.91	91,331	47.90	99,634
Parking Meter Technician I	TC5790	N	503	15.45	32,136	17.28	35,944	19.11	39,753	20.94	43,561	22.77	47,370
Parking Meter Technician II	TC5791	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207
Instrumentation/Elect Apprentice I	TC5800	N	504	16.45	34,216	18.47	38,418	20.49	42,621	22.51	46,823	24.53	51,026
Assistant Aquatics Supervisor	TC5801	N	511	27.52	57,244	30.96	64,400	34.40	71,556	37.84	78,711	41.28	85,867
Instrumentation/Elect Apprentice II	TC5810	N	506	18.98	39,471	21.35	44,405	23.72	49,339	26.09	54,273	28.46	59,207

* Job Family Description is located in Job Code

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

** Quartiles

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile.

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)
Temporary Classifications**

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Athletics Program Assistant	PT5100	N	n/a	15.45									
Fire Cadet	PT5150	N	n/a	15.45									
Fire Rehab Aide	PT5500	N	500	15.45									
Golf Cart Attendant	PT5360	N	n/a	15.45									
Head Lifeguard	PT5160	N	n/a	17.75									
Intern	PT5400	N	n/a	Varies									
Lifeguard	PT5200	N	n/a	15.45									
Literacy Support Specialist	PT5450	N	n/a										
Medical Technician	PT5420	N	n/a	15.45									
Natural Scientist Assistant	PT5340	N	n/a	15.45									
Next Gen. Ambassador	PT5440	N	n/a										
Police Cadet	PT5230	N	n/a										
Police Reserve (volunteer)	PT5240	N	n/a										
Pool Attendant	PT5250	N	n/a	15.45									
Pool/Lifeguard Manager	PT5260	N	n/a	19.25									
Recreation Assistant	PT5390	N	n/a	15.45									
Recreation Instructor	PT5380	N	n/a	15.45									
Site Supervisor	PT5370	N	n/a	15.45									
Video Technician	PT5350	N	n/a										
Village Creek Manager	PT5430	E	n/a										
Youth Counselor	PT5350	N	n/a										

**City of Fort Worth
FY2024 Salary Schedule (by Job Title)**

Mayor, Council and Council Aide

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E			25,000								
District Director I	PR4440	E	607	23.21	48,278	26.69	55,520	30.17	62,762	33.66	70,003	37.14	77,245
District Director II	PR5240	E	608	25.37	52,768	29.17	60,684	32.98	68,599	36.79	76,514	40.59	84,430
Mayor	MC1031	E			29,000								
Mayor Pro Tem	MC1041	E			25,000								

CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2023-2024

RANK Grade/Job Code	Years from Commission	Step	56 Hour Schedule						
			Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
FIREFIGHTER Y01/1032	Start	1	2,530	5,482	65,784	22.59	30.03	33.89	11.30
	1	2	2,655	5,753	69,033	23.71	30.03	35.56	11.85
	2	3	2,788	6,041	72,487	24.89	30.03	37.34	12.45
	3	4	2,928	6,343	76,121	26.14	30.03	39.21	13.07
	4	5	3,166	6,859	82,313	28.27	30.03	42.40	14.13
	5	6	3,323	7,201	86,407	29.67	31.16	44.51	14.84
	6	7	3,323	7,201	86,407	29.67	31.16	44.51	14.84
	7	8	3,323	7,201	86,407	29.67	31.16	44.51	14.84
	8	9	3,323	7,201	86,407	29.67	31.16	44.51	14.84
	9	10	3,421	7,412	88,940	30.54	32.07	45.81	15.27
	14	11	3,517	7,621	91,447	31.40	32.97	47.11	15.70
ENGINEER Y02/1031	Start	1							
	1	2							
	2	3	3,364	7,288	87,455	30.03	33.96	45.05	15.02
	3	4	3,532	7,653	91,831	31.54	33.96	47.30	15.77
	4	5	3,638	7,883	94,595	32.48	34.11	48.73	16.24
	5	6	3,638	7,883	94,595	32.48	34.11	48.73	16.24
	6	7	3,638	7,883	94,595	32.48	34.11	48.73	16.24
	7	8	3,638	7,883	94,595	32.48	34.11	48.73	16.24
	8	9	3,638	7,883	94,595	32.48	34.11	48.73	16.24
	9	10	3,745	8,113	97,358	33.43	35.10	50.15	16.72
	14	11	3,850	8,341	100,096	34.37	36.09	51.56	17.19
LIEUTENANT Y03/1030	Start	1							
	1	2							
	2	3							
	3	4							
	4	5	3,804	8,241	98,893	33.96	37.85	50.94	16.98
	5	6	3,993	8,650	103,806	35.65	37.85	53.47	17.82
	6	7	3,993	8,650	103,806	35.65	37.85	53.47	17.82
	7	8	3,993	8,650	103,806	35.65	37.85	53.47	17.82
	8	9	3,993	8,650	103,806	35.65	37.85	53.47	17.82
	9	10	4,109	8,902	106,825	36.68	38.52	55.03	18.34
	14	11	4,225	9,154	109,843	37.72	39.61	56.58	18.86

40 Hour Schedule						
Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
2,530	5,482	65,784	31.63	42.05	47.44	15.81
2,655	5,753	69,033	33.19	42.05	49.78	16.59
2,788	6,041	72,487	34.85	42.05	52.27	17.42
2,928	6,343	76,121	36.60	42.05	54.89	18.30
3,166	6,859	82,313	39.57	42.05	59.36	19.79
3,323	7,201	86,407	41.54	43.62	62.31	20.77
3,323	7,201	86,407	41.54	43.62	62.31	20.77
3,323	7,201	86,407	41.54	43.62	62.31	20.77
3,323	7,201	86,407	41.54	43.62	62.31	20.77
3,421	7,412	88,940	42.76	44.90	64.14	21.38
3,517	7,621	91,447	43.96	46.16	65.95	21.98
3,364	7,288	87,455	42.05	47.54	63.07	21.02
3,532	7,653	91,831	44.15	47.54	66.22	22.07
3,638	7,883	94,595	45.48	47.75	68.22	22.74
3,638	7,883	94,595	45.48	47.75	68.22	22.74
3,638	7,883	94,595	45.48	47.75	68.22	22.74
3,638	7,883	94,595	45.48	47.75	68.22	22.74
3,638	7,883	94,595	45.48	47.75	68.22	22.74
3,745	8,113	97,358	46.81	49.15	70.21	23.40
3,850	8,341	100,096	48.12	50.53	72.18	24.06
3,804	8,241	98,893	47.54	52.99	71.32	23.77
3,993	8,650	103,806	49.91	52.99	74.86	24.95
3,993	8,650	103,806	49.91	52.99	74.86	24.95
3,993	8,650	103,806	49.91	52.99	74.86	24.95
3,993	8,650	103,806	49.91	52.99	74.86	24.95
4,109	8,902	106,825	51.36	53.93	77.04	25.68
4,225	9,154	109,843	52.81	55.45	79.21	26.40

NOTES:
 Across the Board Increases (ATBs) Pay Raise Percentage
 FY 2022-2023 5.00% Effective First Full Pay Period after October 1, 2022 for FY 2022-2023
 FY 2023-2024 3.10% Effective First Full Pay Period after October 1, 2023 for FY 2023-2024
 FY 2024-2025 3.00% Effective First Full Pay Period after October 1, 2024 for FY 2024-2025
 FY 2025-2026 3.00% Effective First Full Pay Period after October 1, 2025 for FY 2024-2026

Start = Upon graduation from training academy, Step 1 = 1st anniversary of Commission Date, Step 2 = 2nd anniversary of Commission Date, etc.
 Assistant Chiefs and Deputy Chiefs are not on a Step Plan. The Fire Chief determines the pay amount anywhere between the minimum and maximum of the Pay Range
 Assistant Chief and Deputy Chief salary ranges change according to the Across the Board Increases (ATB) Pay Raise Percentage as stated above.

Rate calculations:
 40 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.
 56 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.

Step Hourly Rate: The hourly rate of a step in a pay schedule (56 or 40 hour).
 Step Hourly OT: The overtime (OT) rate which is 1.5x the Step Hourly Rate.
 Step HOF: The holiday overtime rate for Fire ranks paid at 1/2 of the Step Hourly Rate for persons working on a City recognized Holiday.

**CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2023-2024**

RANK Grade/Job Code	Years from Commission	Step	56 Hour Schedule						
			Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
CAPTAIN Y04/1029	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7	4,240	9,186	110,227	37.85	43.25	56.78	18.93
	7	8	4,451	9,644	115,728	39.74	43.25	59.61	19.87
	8	9	4,451	9,644	115,728	39.74	43.25	59.61	19.87
	9	10	4,581	9,926	119,106	40.90	43.25	61.35	20.45
	14	11	4,710	10,205	122,459	42.05	44.16	63.08	21.03
BATTALION CHIEF Y05/1028	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7							
	7	8							
	8	9	4,844	10,495	125,939	43.25	48.51	64.87	21.62
	9	10	5,234	11,341	136,096	46.74	49.07	70.10	23.37
	14	11	5,382	11,661	139,934	48.05	50.46	72.08	24.03
DEPUTY CHIEF Y07/1532	Minimum		5,433	11,772	141,266	48.51	54.50	72.77	24.26
	Maximum		6,302	13,655	163,858	56.27	59.08	84.40	28.13
ASSISTANT CHIEF Y08/1027	Minimum								
	Maximum								
TRAINEES Y17/1026		1	1,535	3,326	39,915	13.71		20.56	6.85

Per Pay Period	Monthly	Annual	40 Hour Schedule			
			Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
4,240	9,186	110,227	52.99	60.55	79.49	26.50
4,451	9,644	115,728	55.64	60.55	83.46	27.82
4,451	9,644	115,728	55.64	60.55	83.46	27.82
4,581	9,926	119,106	57.26	60.55	85.89	28.63
4,710	10,205	122,459	58.87	61.82	88.31	29.44
4,844	10,495	125,939	60.55	67.92	90.82	30.27
5,234	11,341	136,096	65.43	68.70	98.15	32.72
5,382	11,661	139,934	67.28	70.64	100.91	33.64
5,433	11,772	141,266	67.92	76.30	101.87	33.96
6,302	13,655	163,858	78.78	82.72	118.17	39.39
6,104	13,226	158,714	76.30			
7,081	15,343	184,113	88.52			
1,535	3,326	39,915	19.19		28.78	9.59

NOTES:
 Across the Board Increases (ATBs) Pay Raise Percentage
 FY 2022-2023 5.00% Effective First Full Pay Period after October 1, 2022 for FY 2022-2023
 FY 2023-2024 3.10% Effective First Full Pay Period after October 1, 2023 for FY 2023-2024
 FY 2024-2025 3.00% Effective First Full Pay Period after October 1, 2024 for FY 2024-2025
 FY 2025-2026 3.00% Effective First Full Pay Period after October 1, 2025 for FY 2024-2026
 Start = Upon graduation from training academy, Step 1 = 1st anniversary of Commission Date, Step 2 = 2nd anniversary of Commission Date, etc.
 Assistant Chiefs and Deputy Chiefs are not on a Step Plan. The Fire Chief determines the pay amount anywhere between the minimum and maximum of the Pay Range
 Assistant Chief and Deputy Chief salary ranges change according to the Across the Board Increases (ATB) Pay Raise Percentage as stated for the current Fiscal Year as stated above.
 Rate calculations: 40 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.
 56 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.

Step Hourly Rate: The hourly rate of a step in a pay schedule (56 or 40 hour)
 Step Hourly OT: The overtime (OT) rate which is 1.5x the Step Hourly Rate.
 Step HOF: The holiday overtime rate for Fire ranks paid at 1/2 of the Step Hourly Rate for persons working on a City recognized Holiday.

**City of Fort Worth
Police Civil Service Classifications**

FY 2023/2024

Key	Title	Base Pay Step 1	1st Year 2	2nd Year 3	3rd Year 4	4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X03	Police Officer	32.66	34.28	36.00	37.80	39.68	40.67	41.69	42.73	43.80	45.98	48.37
X04	Police Corporal 4 Years					43.81	44.90	46.02	47.17	48.35	50.77	53.39
X07	Police Sergeant 7 Years						49.51	50.75	52.01	53.31	55.98	58.83
X08	Police Lieutenant 10 Years								57.31	58.74	61.68	64.86
X09	Police Captain 13 Years									64.79	68.03	71.49

1. NOTES

Across the Board (ATB) Pay Raise Percentages:

FY 2020/2021	ATB Effective Pay Period Beginning 26, or December 5, 2020:	4.00%
FY 2021/2022	ATB Effective the first full pay period after October 1, 2021:	2.287%
FY 2022/2023	ATB Effective the first full pay period after October 1, 2022:	2.00%
FY 2023/2024	ATB Effective the first full pay period after October 1, 2023:	2.00%

Tax Calculation

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Fort Worth	817/392-1234
Taxing Unit Name	Phone (area code and number)
100 Fort Worth Trail	fortworthtexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 111,008,693,111
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 7,942,615,421
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 103,066,077,690
4.	Prior year total adopted tax rate.	\$ 0.672500 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 14,124,037,526
	B. Prior year values resulting from final court decisions:.....	- \$ 12,286,439,849
	C. Prior year value loss. Subtract B from A. ³	\$ 1,837,597,677
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 5,183,615,275
	B. Prior year disputed value:.....	- \$ 1,036,723,054
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 4,146,892,221
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 5,984,489,898

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 109,050,567,588
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 353,453
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 9,429,135</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,355,714,262</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,365,143,397
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 3,229,612</p> <p>B. Current year productivity or special appraised value:..... - \$ 6,567</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 3,223,045
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,368,719,895
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,666,861,440
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 105,014,986,253
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 706,225,782
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 17,897,876
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 724,123,658
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 117,353,239,390</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 3,105,971,269</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 114,247,268,121

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... § <u>2,396,152.841</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + § <u>1,870,624,683</u></p> <p>C. Total value under protest or not certified. Add A and B. § <u>4,266,777,524</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	§ <u>7,743,834,786</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	§ <u>110,770,210,859</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	§ <u>9,808</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	§ <u>3,864,291,727</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	§ <u>3,864,301,535</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	§ <u>106,905,909,324</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	§ <u>0.677346</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	§ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	§ <u>0.525000</u> /\$100
29.	<p>Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	§ <u>109,050,567,588</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 572,515,479
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 14,215,139
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 13,696,027
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 519,112
	E. Add Line 30 to 31D.	\$ 573,034,591
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 106,905,909,324
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.536017 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.536017 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.536017 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.554777 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 187,938,902</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 1,746,750</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 186,192,152</p>	\$ 186,192,152
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 12,402,239
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 173,789,913
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.83 %</p> <p>C. Enter the 2022 actual collection rate. 100.12 %</p> <p>D. Enter the 2021 actual collection rate. 99.98 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> <p>100.00 %</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 173,789,913
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 110,770,210,859
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.156892 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.711669 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 110,770,210,859
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.677346 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.677346 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.711669 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.711669 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 110,770,210,859
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.711669 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.766391 /\$100 \$ 0.087346 /\$100 \$ 0.679045 /\$100 \$ 0.672500 /\$100 \$ 0.006545 /\$100 \$ 102,768,168,033 \$ 6,726,176
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.799846 /\$100 \$ 0.089934 /\$100 \$ 0.709912 /\$100 \$ 0.712500 /\$100 \$ -0.002588 /\$100 \$ 88,090,681,332 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.822434 /\$100 \$ 0.059634 /\$100 \$ 0.762800 /\$100 \$ 0.732500 /\$100 \$ 0.030300 /\$100 \$ 77,100,843,322 \$ 23,361,555
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 30,087,731 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.027162 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.738831 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.536017 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 110,770,210,859
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.000451 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.156892 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.693360 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁸

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.672500 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 105,014,986,253
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 106,905,909,324
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.738831</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.677346 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.738831 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68
- De minimis rate.** \$ 0.693360 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶ Steven Kirk
 Printed Name of Taxing Unit Representative

sign here ▶ Steven Kirk
 Taxing Unit Representative

August 5, 2024
 Date

Glossary and Acronyms

Glossary and Acronyms

Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided as a reference.

Account: A seven-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues, and expenditures/expenses. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis of Accounting: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.

Activity: Activities are the major tasks performed to create outputs. One or more activities could be deemed critical for achieving *Council goals*.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

Agency Fund: A fund is normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Annual Financial Report (AFR): Previously known as the Comprehensive Annual Financial Report until FY 2021, this document is a thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The AFR is presented in three sections: 1. introductory section – includes a transmittal letter with a financial overview, discussion of the overall economy, and organization charts of the entity. 2. Financial Section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. The statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

Appraisal Cap: Limitation on value increases of residential homesteads from year to year.

Appraised Value: Either the market value or value is determined by using another method of valuation according to the Property Tax Code Chapter 23.

Appropriation: A legal authorization made by the City Council that permits the city to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for city officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Assessor: A person either elected or appointed by the governing body that calculates taxes and prepares the tax bills.

Glossary and Acronyms

Audit: A comprehensive examination of how an organization's resources were utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Authorized Position (A.P.): A position included in the budget document, authorized by the City Council as part of the total authorized strength of a department. Positions are specifically approved by designated classification titles and corresponding salary levels, based on an analysis by the Human Resources Department of the tasks to be performed.

Balanced Budget: A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, the basis of accounting relates to the timing of the measurements made, regardless of the nature of the measurement, through either the cash method or the accrual method.

Benchmark: A standard or point of reference against which processes, results, or data may be compared or assessed. Benchmarks may be internal or external.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period (i.e., a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

Budget Calendar: The schedule of key dates or milestones which the city departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the city staff to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the Budget Document that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager. The Budget Message is also referred to as the City Manager's Message or Budget Transmittal Letter.

Budgetary Control: The control or management of a governmental unit or enterprise with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is comprised of budgeted funds.

Business Plan: A department-level plan; in this plan, departments outline each division's Service Areas and associated key performance indicators and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.

Business Unit Department: A numerical code that details financial responsibility for revenues and expenditures. The center specifically shows the department-division-section for operating funds, department-fund-project for bond funds, and department-project for grants and other capital project funds.

Glossary and Acronyms

Capital Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, infrastructure, improvements other than buildings, and land. In the private sector, these assets are referred to most often as "property," "plant," and "equipment."

Capital Expenditures: Expenditures resulting in the acquisition of, or in addition to, the government's general capital assets.

Capital Improvement Program (CIP): A program that describes the capital projects and associated funding sources the city intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a section of the budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large-scale remodeling.

Capital Projects Fund: A governmental fund established to account for resources used for the acquisition of large capital improvements and non-reoccurring expenses other than those acquisitions accounted for in proprietary or trust funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

Cash Management: Refers to the management of the cash that is necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

Categories: A basis for distinguishing types of expenditures; the three major categories used by the City of Fort Worth are: salary & benefits, general operating & maintenance, capital, debt service, and transfer out & other. Below provides more detail on these three with the addition of capital and debt service:

- * **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
- * **General Operating & Maintenance** includes items such as the following:
 - **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, vehicle fleet maintenance services, per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
 - **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
 - **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.

Glossary and Acronyms

- **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- * **Capital** is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- * **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
 - Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- * **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

Certificate of Obligation: Debt that local government may use to fund public works without voter approval unless 5 percent of qualified voters within the jurisdiction petition for an election on the spending in question. The debt is supported by property taxes or other local revenues and is often issued to take advantage of lower interest rates.

Collector: A person who collects and accounts for the property taxes for the taxing unit.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed when a requisition is issued through the Purchasing Division of the city.

Community Indicator: Use of citizen survey response data to evaluate city progress toward *Council goals*. Community indicators can be used as *key performance indicators* for strategic-level *objectives*, but they must be used in coordination with internal measures.

Contribution to Fund Balance: Refers to the allocation of money from revenues received during the fiscal year in a Governmental Fund that the city receives, does not expend, and carries forward for future use.

Contribution to Net Position: Refers to the allocation of money from revenues received during the fiscal year in a Proprietary or Fiduciary Fund that the city receives, does not expend and carries forward for future use.

Core Objective: The broad, continuous goals of the city as identified in the management plan. Core objectives are established to assist departments in aligning their activities with Council goals.

Council Goals: Goals set by City Council, based on citizen input, that all management plan core objectives, department objectives, programs, and initiatives strive to attain.

Current Taxes: Taxes that are levied and due within one year.

Debt: An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

Debt Rate: For all taxing units, the debt rate portion of the voter-approval tax rate is the current year's debt payments divided by the current year's property values. The debt rate may rise as high as necessary to cover debt expenses.

Debt Service: The cash that is required for a particular period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

Glossary and Acronyms

Deficit: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period, or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delegated Authority: The City Council authorizes and delegates to the City Manager, or his designee, the authority to transfer appropriations within and among departments and funds, in a cumulative amount not to exceed the total amount appropriated for each purpose. This authority is used for items such as separation pay, contractual services, elections, and training initiatives.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the city that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Effective Rate: The rate that would generate the same amount of levy as last year's rate based on the current year's values. This terminology is now known as the No-New-Revenue Tax Rate.

Effectiveness: A measure of how adequately the intended purpose is accomplished and the intended or expected results are produced.

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds within the City of Fort Worth are established for services such as water and sewer, parking facilities, airports, and solid waste management.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditure.

Exemption: Excluding all or part of property value from taxation.

Expenditure (Governmental Funds): Decreases in the use of net financial resources other than through inter-fund transfer. Expenditures include current operating expenses requiring the present or future use of net current assets; debt service and capital outlays; and intergovernmental grants, entitlements, and shared revenues.

Expenses (Proprietary Funds): Outflow or other depletion of assets or incurrence of liabilities during a specific period that results from the delivery or production of goods, rendering of services, or carrying out other activities that constitute the entity's ongoing major central operations.

External Indicator: External entity data that is used to evaluate city progress toward *Council goals*. External indicators can be used as *key performance indicators* for strategic-level *objectives*, but they must be used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

Fiduciary Funds: Fiduciary funds are used to account for assets that the city holds in trust for the benefit of other specified entities or individuals and that are unavailable for the city's purposes.

Glossary and Acronyms

Financial Resources: Cash and other assets that, in the normal course of operations, will become cash.

Fines and Forfeitures: Refers to payments as a result of or in connection with an alleged violation of the law and includes deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Fort Worth's fiscal year is October 1 through September 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Forecast: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance. The forecast process takes place for months five and eight of the fiscal year for most funds.

Full-Time Equivalent (FTE): Hours worked by one employee on a full-time basis. An FTE is considered to be 2,080 hours on an annual basis which is calculated as eight hours per day in a five-day workweek.

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Accounting: An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes following laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds, and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds, and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. The fund types are general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private-purpose trust, pension trust, investment trust, and agency.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. These principles govern the form and content of the financial statements of an entity and encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. Including not only broad guidelines of general application but detailed practices and procedures, these principles provide a standard by which to measure financial presentations. The primary authoritative body for the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Glossary and Acronyms

General Debt Obligation: Refers to revenues generated from the sale of public securities.

General Debt Service Funds: Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fund: The largest fund within the city that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, libraries, public works, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the debt service portion of the city's property tax, and these bonds are backed by the full faith and credit of the issuing government. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects.

Goal: The result or achievement towards which an effort is directed and intended to accomplish.

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

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

Initiative: A department action or project with a timeline and measurable *outcomes* that pursues a department *objective*. Initiatives are measured by *milestones* which are generally *qualitative*.

Interest and Sinking Fund Tax: Assets and their earnings are earmarked for the retirement of bonds or other long-term liabilities. A fund arising from particular taxes, imposts, or duties, which is appropriated toward the payment of interest and principal on a public loan.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. Examples of these are funds from Tarrant County, the State of Texas, and recovery or reimbursement of indirect costs from federal and state agencies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions, and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Key Performance Indicator (KPI): A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

Glossary and Acronyms

Levy: To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

Licenses and Permits: Payments received in connection with the city's regulatory activities and its review and issuance of permission to undertake an activity or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Maintenance and Operations (M&O): Taxes that are generated by the taxing unit for general expenses.

Major Fund: Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Plan: A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

Milestone: A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

Mission: A statement describing an organization's fundamental purpose.

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Municipal Bonds: Debt securities issued by a state, municipality, or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and most state and local taxes, especially if you live in the state in which the bond is issued.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Position: Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

No-New-Revenue Tax Rate: Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Non-Major Fund: a fund not classified as a major fund (see major fund).

Glossary and Acronyms

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.

Operating Budget: The portion of the budget concerning daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund that records activity on a single fiscal year basis.

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges, for service, and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Statement: The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

Operating Transfers: Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

Other Local Taxes: Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific taxes, hotel occupancy taxes, and communication provider taxes.

Other Revenue: Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

Outcome: The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

Pay-As-You-Go (PAYG) Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance Budget: A budget that focuses on activities rather than line items. Workload and unit cost data are collected to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measure (PM): A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over an interval of time. There are four basic categories of performance measures.

- * Inputs: The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.
- * Outputs: The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
- * Efficiency measures: A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.

Glossary and Acronyms

- * Effectiveness measures: A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets the customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Projected Beginning Fund Balance: Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Beginning Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to be collected and on hand at the beginning of the fiscal period.

Projected Ending Fund Balance: Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Projected Ending Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to have been collected and be on hand at the end of the fiscal period.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proposed Rate: The rate that is under formal consideration by the governing body for the current year.

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

Qualitative Data: Non-numeric information collected through interviews, focus groups, observation, and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

Quantitative Data: Information that is counted, or compared on a scale.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Regular Employees: This is referred to as full-time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- * General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- * Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY".

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Glossary and Acronyms

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

Risk Management: This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

Rollback Rate: This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit. This terminology is now known as the Voter-Approval Tax Rate.

Salary Savings: The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

Sales Tax: Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second-largest revenue source for the General Fund.

Scorecard: A tabular display of department performance measures and initiatives that highlights the current status and overall progress.

Service Charges: Payments received as a result of administrative services such as inspections associated with the issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

Single Audit Report (SAR): An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of the purposes and contents of the report, letter of transmittal, and overview. 2. Auditor's report on internal control over financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Supplemental Appropriation: A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Target: A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or benchmark data.

Tax Levy: The total property taxes imposed in a year.

Tax Rate: The number when multiplied by taxable value gives the amount of tax.

Taxable Value: The appraised value is shown on the appraisal roll minus any applicable exemptions.

Taxing Unit: A local government that levies a property tax.

Total Exemption: An exemption that exempts all of a property's value-form taxation.

Total Taxable Value: The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

Transfers: Amounts transferred from one fund to another.

Trust Funds: A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

Use of Fund Balance: Refers to an allocation of money in a Governmental Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Use of Money and Property: Refers to money generated from the sale, loan, or rental of the city's tangible and intangible assets and includes interest earned on invested cash, short-and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

Use of Net Position: Refers to the allocation of money in a Proprietary or Fiduciary Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Vision: A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

Voter-Approval Tax Rate: A calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

Working Capital: the difference between a company's current assets and its current liabilities.

Glossary and Acronyms

Acronyms

ACEC	American Council of Engineering Companies
AFR	Annual Financial Report
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area

Glossary and Acronyms

FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures, and Equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-Time Equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer Assistance Program
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HOT	Hotel and Motel Occupancy Tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and Sinking
ICMA	International City/County Management Association
ITS	Information Technology Solutions
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance

Glossary and Acronyms

OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works
PAYG	Pay as You Go Capital
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus SEC
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise