



CITY OF FORT WORTH, TEXAS

FY2022

RECOMMENDED ANNUAL BUDGET
AND PROGRAM OBJECTIVES



As required by section 102.005 (b) of the Texas Local Government Code, the City of Fort Worth is providing the following statement on this cover page of its proposed budget:

This budget will raise more total property taxes than last year's budget by \$42,924,585.00 or 7.19%, and of that amount \$24,063,165.00 is tax revenue to be raised from new property added to the tax roll this year.

The amounts above are based on the City's proposed fiscal year 2022 tax rate of \$0.73250 per \$100 of assessed valuation. The City's fiscal year 2021 tax rate (the current tax rate) is \$0.74750 per \$100 of assessed valuation.

GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 1, 2020

Christopher P. Morill

Executive Director

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Organizational Information

Organizational Information

Budget Development Staff

CITY OF FORT WORTH, TEXAS Recommended ANNUAL OPERATING BUDGET FISCAL YEAR 2022

Mattie Parker

Mayor

David Cooke

City Manager

Jay Chapa

Deputy City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

Valerie Washington

Assistant City Manager

Data Analytics Staff

Mark McAvoy, Director, Planning and Data Analytics Department

Pamela Kacmarynski, Acting Assistant Director, Budget and Analysis Division

Loraine Coleman, Budget Manager

Ashley Clement, Senior Budget Analyst

Juanita Jimenez, Senior Budget Analyst

Becky Miles, Budget Analyst I

Lucas Mann, Budget Analyst II

Sydney Sexton, Budget Analyst II

Danielle Pickle, Sr. Business Process Analyst

Rodney Arnold, Business Process Analyst II

Ambra Pira, Budget Analyst II

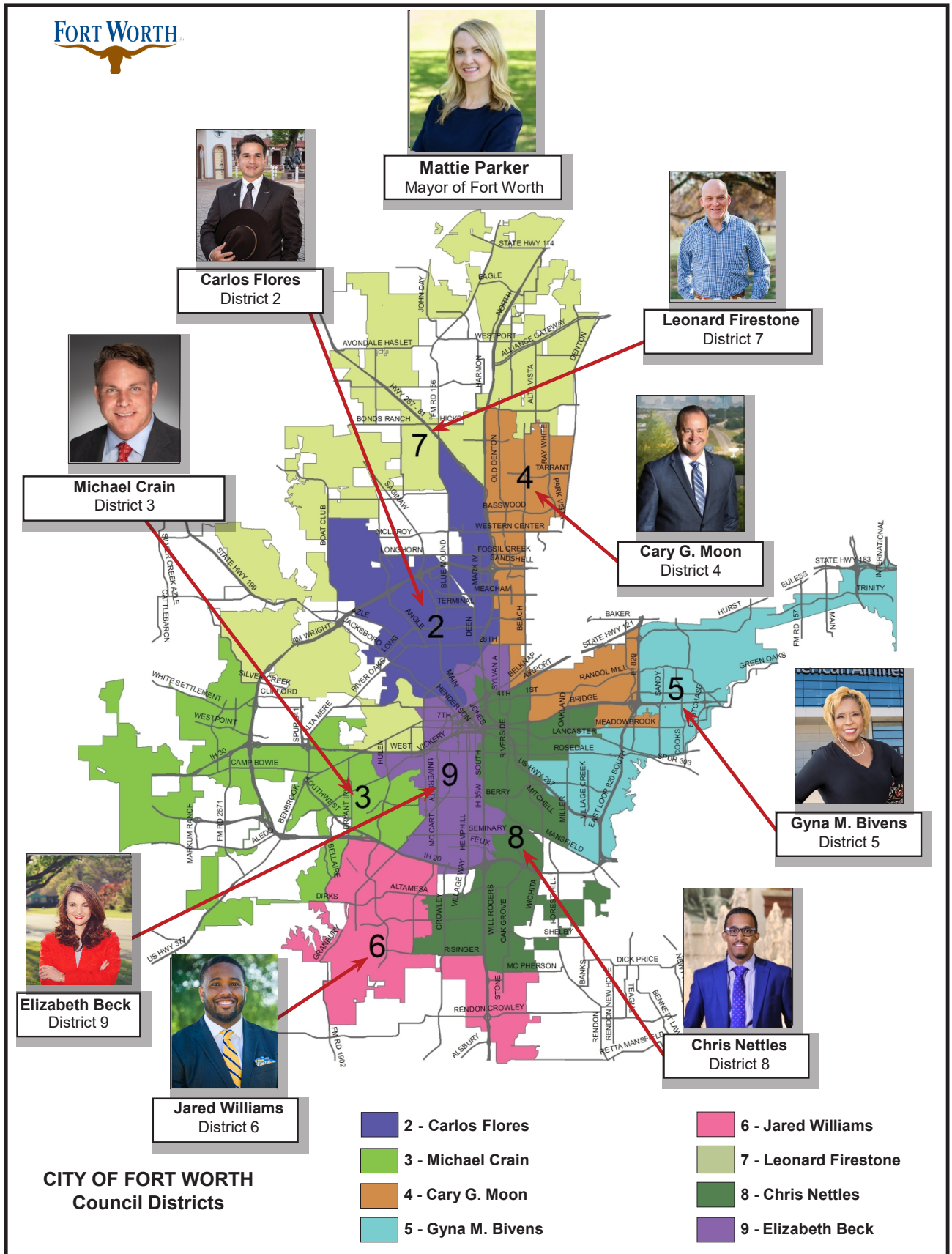
Katie Combs, Budget Analyst I

Zoe Gao, Budget Analyst I

Jennifer Snyder, Senior Administrative Assistant

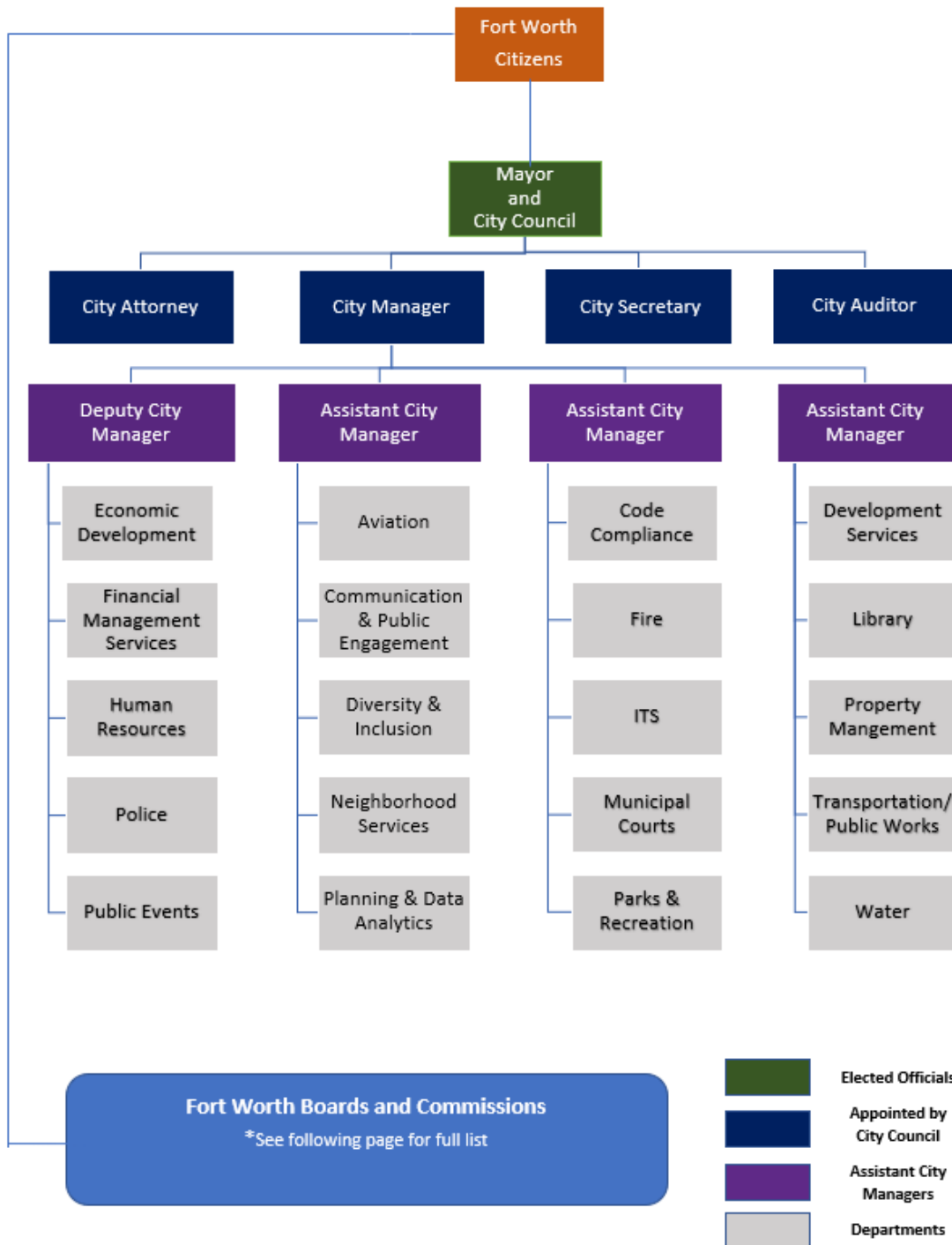
Organizational Information

City Council District Map



Organizational Information

City Organization Chart



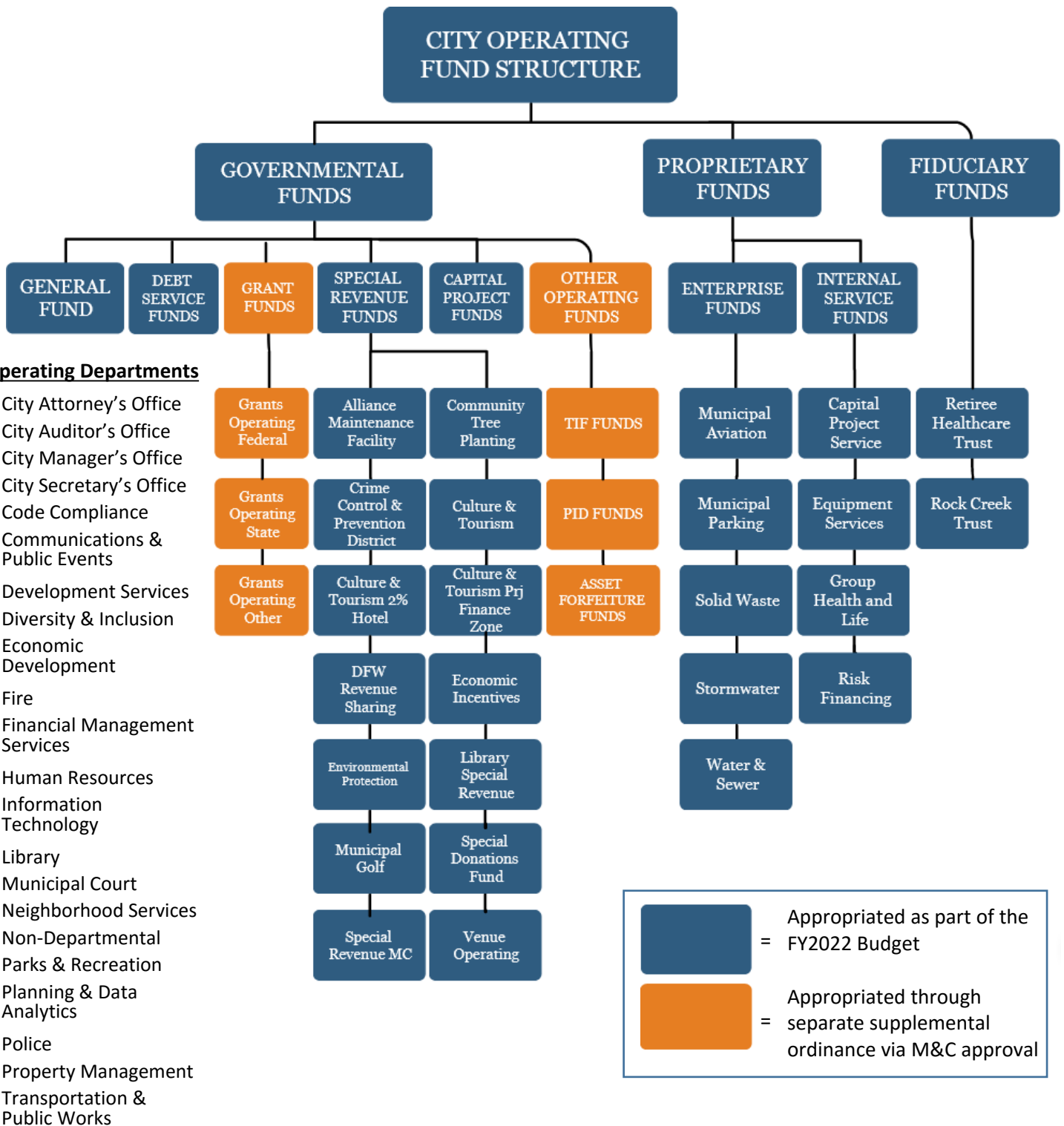
Organizational Information

List of Fort Worth Boards & Commissions

- Animal Shelter Advisory
- Animal Shelter Task Force
- Art Commission
- 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
- Downtown Design Review Board
- Employees' Retirement Fund Board of Trustees Pension
- Fort Worth Alliance Airport Board of Adjustment
- Fort Worth Alliance Airport Zoning Commission
- Fort Worth Housing Solutions
- Fort Worth Human Relations Commission
- Fort Worth Pedestrian and Bicycling Advisory Commission
- Historic and Cultural Landmarks Commission
- Human Relations Commission - Mayor's Committee on Persons with Disabilities
- Library Advisory Board
- Metropolitan Area EMS Authority
- Park and Recreation Advisory Board
- Tarrant County 911 Emergency Assistance District Board
- Trinity Metro Board of Directors (Formally Fort Worth Transportation Authority)
- Urban Design Commission
- Zoning Commission

Organizational Information

Total City Operating Budget Organizational Chart



Organizational Information

Executive Message

Executive Message

City Strategic Vision

Mission

Working together to build a strong community.

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

Vision

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

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

Values

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

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

Our Objectives

There are four objectives that guide our city:

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

Executive Message

The FY2022 Recommended Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. Also, it addresses the city’s financial health for not only the upcoming year but well into the future. While the city focuses on citywide challenges and opportunities, the budget process is centered on a broader, organizationally focused decision-making process. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

OVERVIEW

The FY2022 Recommended Budget totals nearly \$2.1 billion, which includes 7,538 authorized positions (AP) and consists of 20 different operating departments (excluding Non-Departmental) plus four appointed officials’ offices across multiple funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds. Of the total budget, 40 percent, or \$832 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning, development, public libraries, and general management of the city. The remaining 60 percent, or \$1.2 billion, will fund the operations of the other funds noted above.

This document presents a summary view of the department recommended budgets by fund.

GENERAL FUND REVENUES

The economic outlook for Fort Worth is encouraging with property and sales tax revenue, along with fee income, continuing to grow.

General Fund Revenue Budget			
Adopted	Recommended	Percent	Dollar
<u>FY2021</u>	<u>FY2022</u>	<u>Change</u>	<u>Change</u>
\$782,064,035	\$831,855,824	6.37%	\$49,791,789

Property Tax

The city receives the majority of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2021 showed an increase in the City’s property tax base. In comparison to the July 2020 certified property tax roll, the July 2021 certified property tax roll reflected a 9.4 percent growth in adjusted net taxable property value, mostly due to new construction.

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 FY2022, the city’s combined property tax rate is to be lowered to \$0.7325 per \$100 of assessed valuation, with the collection rate remaining at 98.25 percent. Based on the O&M levy rate of \$0.5850 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$476 million in

Executive Message

revenue for FY2022. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$120 million, which will allow the repayment of all current and proposed debt obligations.

Sales Tax

Sales tax collections are the second major revenue component. In developing the FY2021 budget last year, the city took a cautious approach to formulating sales tax projections. Fort Worth has continued to show resiliency where consumers have sustained spending which generate sales tax receipts. This consumer behavior pushed sales and use tax collections to exceed the original assumptions for last fiscal year. Due in part to this recent activity, and lifting of restrictions due to the COVID-19 pandemic, the FY2022 budgeted sales tax is shown with a fairly significant increase as compared to last year. In addition to the rise in recent collections over the original expectations, Fort Worth is still leading the way in population growth, as the 12th largest city in the United States, and is still growing. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local economy, to determine tax revenue for FY2021. Based on this evaluation and FY2021 year-end budget projections, tax revenue is expected to increase in FY2022 8.70%, or \$14.6M, from budgeted FY2021 sales tax and is budgeted at \$182,885,742.

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
Adopted	Recommended	Percent	Dollar
<u>FY2021</u>	<u>FY2022</u>	<u>Change</u>	<u>Change</u>
\$782,064,035	\$831,855,824	6.37%	\$49,791,789

For FY2022 General Fund expenditures are held in line with revenues. The city strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also addressing safety concerns for operations as a direct result of COVID-19. 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 policing.

Salary and Benefits Changes. The following salary and benefits changes are included in the FY2022 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.
- Pay for performance for general employees is reinstated and budgeted at four percent, after being discontinued in FY2021 (Ranges 0-5% with anticipated cost of 3%)

Processes and Policies

Processes and Policies

Readers' Guide to the Budget

Purpose

The budget summarizes all public service programs provided by the City of Fort Worth. The operating budget represents the annual plan for the allocation of resources for the period of October 1, 2021, to September 30, 2022 (Fiscal Year 2022). Amounts are shown to the whole dollar, so there may be slight variances.

Introductory Information

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

Summary Information

In this section, revenue and expenditure summaries are provided for the total City of Fort Worth operating budget. Also, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2022 Operating Budget.

Department and Fund Pages

Operating Department and Fund Summaries

Each department and fund displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2020 actual results, the FY2021 adopted budget and adjusted budget, and the FY2022 Recommended budget.

Authorized Positions

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

Full-time Equivalent Positions

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

Department/Fund Purpose and Goals

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

Processes and Policies

FY2022 Discussion

This section highlights the major changes from the prior year's budget to the FY2022 budget. This ranges from organizational changes to service enhancements to drivers of major changes from the prior year. This section is intended to let the reader know what has significantly changed from the prior year.

Horizon Issues

This section identifies opportunities or challenges the department may be facing in the future as well as key issues, policy changes, regulatory, or legislative changes. These changes may result in noticeable budget, operational, program, or service level impacts. The opportunities and challenges presented are intended to give the reader an understanding of what the department and city will be facing in the upcoming years and communicates the prerequisite for areas such as expanded programs or essential functions.

Summary of Services and Performance Measures

This section contains key performance indicators and service levels. Comparison is made between FY2020 actuals, FY2021 estimates, and FY2022 target and desired target.

Processes and Policies

Budget Process

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 timelines for the process, including the date of submission of departmental requests, budget work sessions, and public hearings that lead to the final adoption of the budget.

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

City Council Authorization / Appropriation

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

City Manager's Authorization

For those funds for which annual budgets are adopted, appropriations are budgeted and controlled on a functional basis and are amended as necessary during the fiscal year. The city manager is authorized to transfer budgeted amounts within designated funds through delegated authority. Revisions that alter the total appropriations of any fund and department that is not covered through delegated authority must be approved by the City Council.

Budget Implementation & Monitoring

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

The city conducts comprehensive forecasts of revenues and expenditures for the fifth and eighth month of the fiscal year. This forecast is used to assist in budget development, budget monitoring, and performance

Processes and Policies

management. Based on the results of the forecast, the city manager may direct the necessary actions to maintain a balanced budget in the current fiscal year or adjust recommendations in the subsequent budget.

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

Processes and Policies

Budget Calendar

February 8 - 26, 2021: City Manager's Office Budget Prep Approved

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

February 22 – June 4: 5-Year CIP Development, Entry, and Review (2022-2026)

- Review current 5-Year CIP and update/Change existing years and add 2026
- Executive level review and feedback for CIP development

February 24 – September 30: Business Performance Plan Development

- Departments review and update BPP and update for FY2022
- Departments review and update Key Performance Indicators (KPI)
- Executive level review and provides feedback on KPIs

March 8 – April 16: Develop FY2021 Month 5 Forecast

- Departments develop Month 5 Forecast FY2022 operating budget
- Departments forecast revenue and expenses for the end of FY2021
- Executive level review Month 5 Forecast

March 25: FY2022 Budget Kickoff

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

March 29 – June 30: FY2022 Budget Development

- Enter Department Requested – matching adjusted budget
- Executive level review and approval for 2022 Budget development

April 5 – July 30: FY2022 Revenue Manual

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

June 7 – July 17: Develop FY2021 Month 8 Forecast

- Departments develop Month 8 Forecast FY2022 operating budget
- Departments submit plans to cover any budget shortage for FY2021
- Executive level review Month 8 Forecast and finalize FY2021 budget changes due to forecast
- Create Wind-up M&C based on Month 8 Forecast

June 23 – June 28: Budget Blitz – FY2022 CMO Budget Review

- Departments present FY2022 decision packages to the Executive level to review

July 6 – July 17: CMO Budget Review – Decision Package Consideration

- Review FY2022 Proposed Budget
- Review and approve decision package requests

Processes and Policies

July 25 – 30: Certified Tax Roll Received

- Receive certified appraisal values
- Determine impact on budget development

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

August 3: City Manager Delivers Recommended 5-Year Capital Improvement Program

- Presentation of the City Manager's Recommended FY2022-2026 Capital Improvement Program to the City Council

August 10: City Manager Delivers Recommended Annual Budget

- Presentation of the City Manager's Recommended FY2022 Annual Budget to the City Council (includes a presentation of CCPD funding application)

September 14: Public Hearing

- Public hearing on the city budget; Public hearing on the tax rate; and approve proposed fee changes

September 21: FY2022 Operating and CIP Budget and Tax Rate Adoption

- City Council considers FY2022 Budget for adoption
- City Council adopts tax rate for FY2022
- Action establishes split between operating/debt service tax rates

November 2: Adopted Operating Budget & Published 5-Year Capital Improvement Program

- Fiscal Year 2022 Adopted Operating Budget Book is published
- Fiscal Year 2022-2026 5-Year CIP is published

October – November: Year-end Finalization of FY2021

- Verify all transactions were completed for FY2021 both Operating and Capital
- Confirm all M&C's have been completed and processed for FY2021
- Executive level Year-End Financial review and address any concerns/provide feedback

Processes and Policies

Fund Structure

Purpose

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

Governmental Fund Types

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

General Fund:

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

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

Internal Service Funds:

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

Processes and Policies

Fiduciary Fund Types

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

Processes and Policies

Budgeting Philosophy and Basis of Budgeting

Budgeting Philosophy

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

The City's framework for fiscal decision-making is a comprehensive set of Financial Management Policy Statements. As required by charter, the City adopts an annual balanced budget for which the level of expenditures for each department or fund may not legally exceed the appropriations for that department or fund. The budget is prepared in a manner that reflects the full cost of providing services. Estimated beginning fund balance/net position, estimated 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 inaccurate, necessary corrections will be completed to bring the budget into balance.

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

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

Basis of Budgeting

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

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

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

Processes and Policies

Financial Policies

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

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

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

Operating Budget

Per city charter, the city shall operate under an annual balanced budget whereby the sum of net revenues and appropriated fund balance equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce more revenue than is necessary. The city shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses. The city's annual budget shall be adopted by September 21, 2021 and shall be effective for a fiscal period beginning October 1, 2021 and ending September 30, 2022

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	10.00%
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Special Revenue Funds: (Fund Balance)

Crime District	16.67%
Culture/Tourism	16.67%
Environmental	16.67%
Municipal Golf	16.67%

Enterprise Funds: (Working Capital)

Municipal Airport	25.00%
Municipal Parking	25.00%
Solid Waste	25.00%
Stormwater	25.00%
Water and Sewer	25.00%

Enterprise Funds: (Days Cash on Hand)

Municipal Airport	100 Days
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Processes and Policies

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

Internal Service Funds: (Working Capital)

Capital Projects Service	3.00%
Fleet and Equipment Service	3.00%
Group Health Insurance	16.67%
Risk Financing	16.67%

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.

Processes and Policies

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.

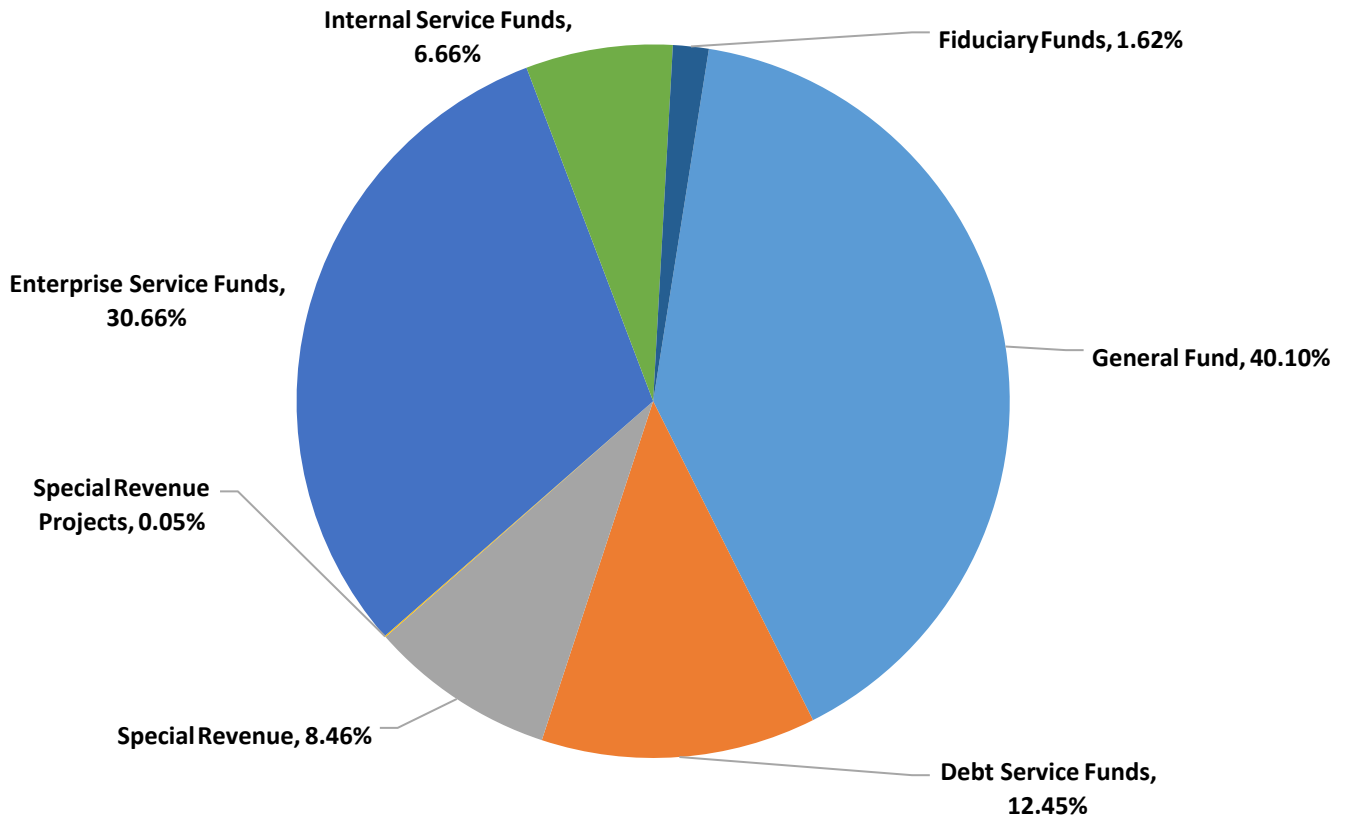
Budget Highlights

Budget Highlights

Total Revenue by Fund

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
General Fund	756,597,232	782,064,035	787,688,838	831,855,824	49,791,789	6.37%
Debt Service Funds	397,672,792	259,382,212	525,502,338	258,358,166	(1,024,046)	-0.39%
Special Revenue	156,387,898	164,458,053	157,987,459	175,432,495	10,974,442	6.67%
Special Revenue Projects	(4,495,618)	500,000	795,753	1,086,135	586,135	117.23%
Enterprise Service Funds	609,658,661	610,341,831	616,830,672	635,941,315	25,599,484	4.19%
Internal Service Funds	137,614,603	134,635,079	135,135,079	138,195,003	3,559,924	2.64%
Fiduciary Funds	28,547,400	33,159,914	33,159,914	33,558,393	398,479	1.20%
Total Operating Funds	\$2,081,982,970	\$ 1,984,541,124	\$ 2,257,100,054	\$ 2,074,427,331	\$89,886,207	4.53%

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.

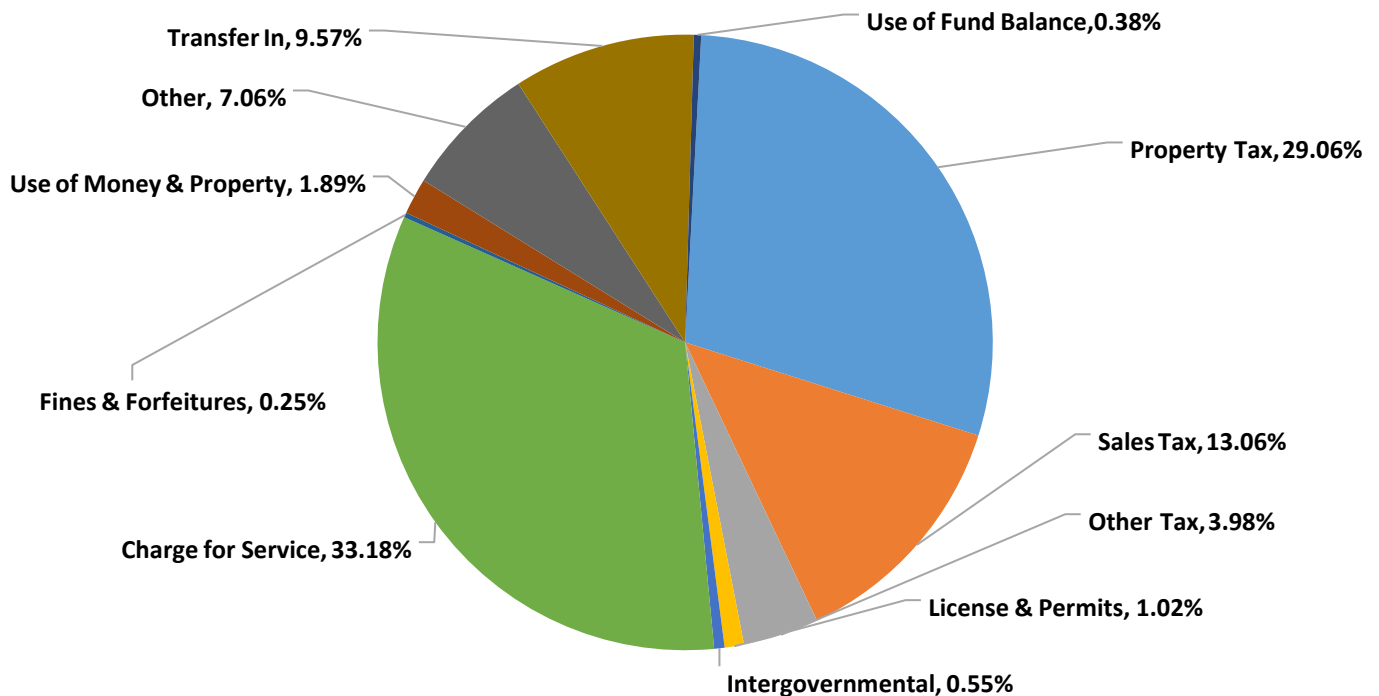


Budget Highlights

Total Revenue by Source

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 CMO Recommended	Change from Adopted	
					Amount	%
Property Tax	543,395,647	563,848,802	563,848,802	602,793,914	38,945,112	6.91%
Sales Tax	244,958,633	247,462,090	247,462,090	270,880,391	23,418,301	9.46%
Other Tax	70,186,942	86,744,689	82,450,592	82,639,749	(4,104,940)	-4.73%
License & Permits	18,976,220	19,099,239	19,099,239	21,073,968	1,974,729	10.34%
Intergovernmental	10,274,433	12,083,191	7,626,674	11,317,195	(765,996)	-6.34%
Charge for Service	674,137,509	664,915,611	668,048,632	688,225,336	23,309,725	3.51%
Fines & Forfeitures	4,421,809	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	49,580,669	33,532,213	35,361,338	39,288,095	5,755,882	17.17%
Other	141,603,280	142,383,492	139,987,336	146,514,279	4,130,787	2.90%
Transfer In	324,447,827	202,779,595	435,596,454	198,502,713	(4,276,882)	-2.11%
Use of Fund Balance	-	6,271,781	52,198,475	7,969,359	1,697,578	27.07%
Total Revenues	\$ 2,081,982,970	\$ 1,984,541,124	\$ 2,257,100,054	\$ 2,074,427,331	\$89,886,207	4.53%

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.

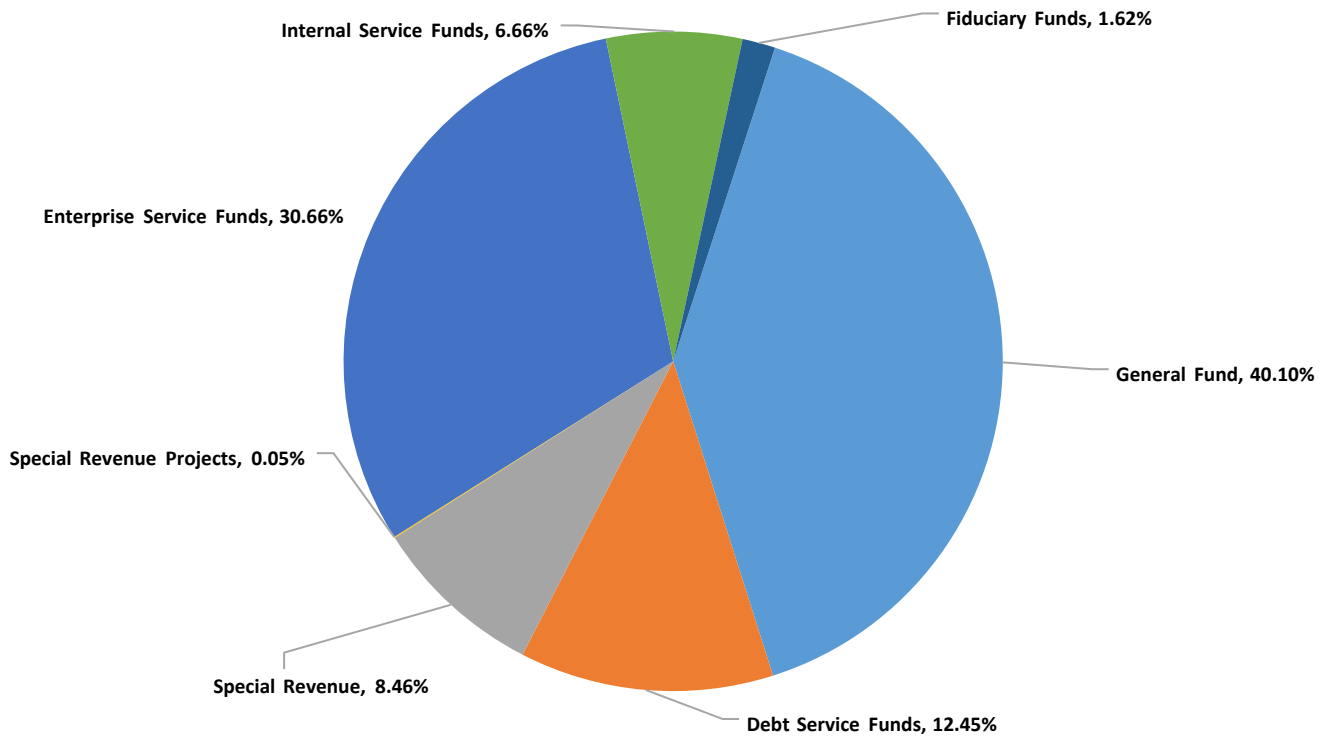


Budget Highlights

Expenditures by Fund

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 CMO Recommended	Change from Adopted	
					Amount	%
General Fund	740,414,395	782,064,035	787,688,838	831,855,824	49,791,789	6.37%
Debt Service Funds	406,645,996	259,382,212	525,502,338	258,358,166	(1,024,046)	-0.39%
Special Revenue	152,765,182	164,458,053	157,987,459	175,432,495	10,974,442	6.67%
Special Revenue Projects	1,688,475	500,000	768,578	1,086,135	586,135	117.23%
Enterprise Service Funds	590,415,518	610,341,831	616,830,672	635,941,315	25,599,484	4.19%
Internal Service Funds	124,858,388	134,635,079	135,135,079	138,195,003	3,559,924	2.64%
Fiduciary Funds	27,904,192	33,159,914	33,159,914	33,558,393	398,479	1.20%
Total Operating Funds	\$2,044,692,147	\$1,984,541,124	\$2,257,072,879	\$2,074,427,331	\$89,886,207	4.53%

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.

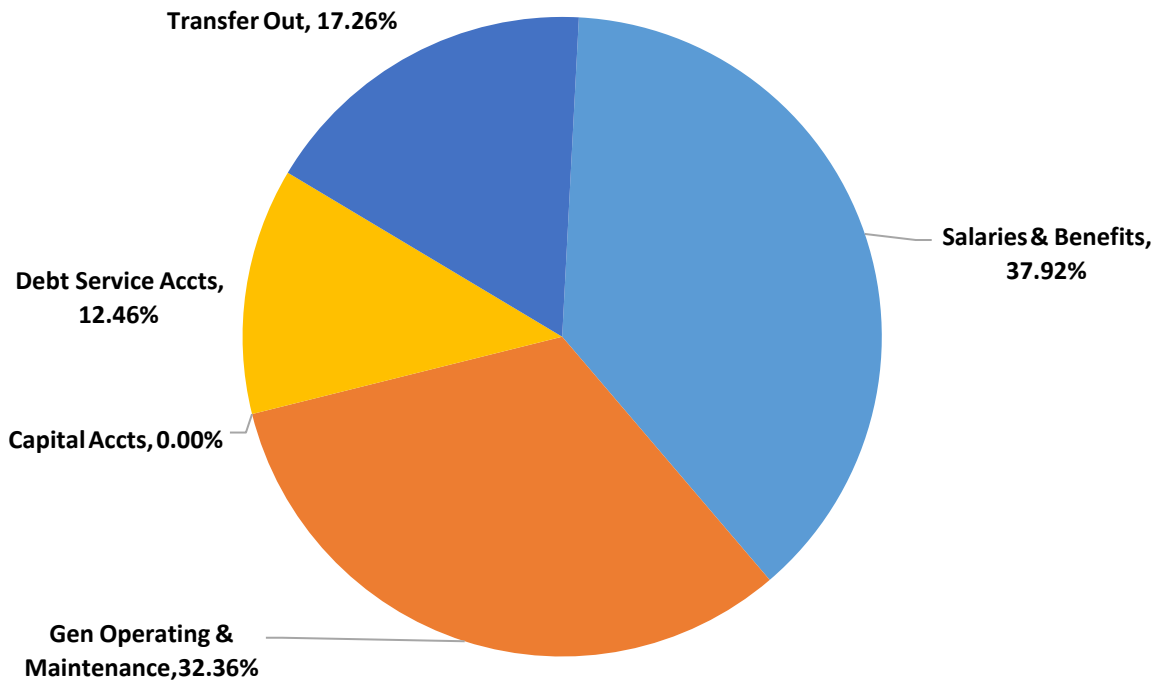


Budget Highlights

Expenditures by Type

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 CMO Recommended	Change from Adopted Amount	%
Salaries & Benefits	715,265,813	757,300,778	757,466,701	792,245,047	34,944,269	4.61%
Gen Operating & Maintenance	588,090,291	647,821,642	649,617,936	676,078,444	28,256,802	4.36%
Capital Accts	27,225	178,000	162,000	-	(178,000)	-100.00%
Debt Service Accts	407,529,846	256,761,197	528,278,341	260,313,928	3,552,731	1.38%
Transfer Out	359,920,851	336,576,272	340,266,138	360,670,730	24,094,458	7.16%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Contribution to Fund Balance	-	13,329,777	7,939,726	13,919,429	589,652	4.42%
Project Budget Account	-	-	768,578	-		
Total Expenses	\$2,044,692,147	\$1,984,541,124	\$2,257,072,879	\$2,074,427,331	\$89,886,207	4.53%

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

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	32,817,018	7.31%
Sales Tax	166,266,554	168,248,455	168,248,455	182,885,742	14,637,287	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	(2,333,193)	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	1,984,189	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	(13,090)	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	(358,913)	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	2,839,805	458.08%
Other	2,685,748	2,511,365	2,511,866	2,243,643	(267,722)	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,546,821	684,497	1.68%
Total Revenues	756,597,232	782,064,035	784,772,945	831,855,824	49,791,789	6.37%
Use of Fund Balance	-	-	2,915,893	-	-	0.00%
Salaries & Benefits	533,949,819	567,742,853	567,526,111	592,632,146	24,889,293	4.38%
Gen Operating & Maintenance	166,969,069	183,502,321	185,421,136	199,815,123	16,312,802	8.89%
Capital Accts	-	178,000	162,000	-	(178,000)	-100.00%
Debt Service Accts	2,221,773	2,231,625	2,231,625	2,231,625	-	0.00%
Transfer Out	63,415,614	55,835,778	59,774,507	65,977,177	10,141,399	18.16%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Total Expenses	740,414,395	782,064,035	787,688,838	831,855,824	49,791,789	6.37%
Appropriations Clearing Acct	-	-	-	-	-	0.00%
Contr To Fund Bal/Net Position	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 16,182,837	\$ -	\$ -	\$ -	\$ -	0.00%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	18,115,116	4,447,182	4,447,182	3,074,790	(1,372,392)	-30.86%
Transfer In	268,717,309	138,417,728	370,093,390	132,439,156	(5,978,572)	-4.32%
Total Revenues	397,672,792	257,809,037	489,484,699	256,586,167	(1,222,870)	-0.47%
Use of Fund Balance	-	1,573,175	36,017,639	1,771,999	198,824	12.64%
Capital Accts	17,850	-	-	-	-	-
Debt Service Accts	402,751,025	252,638,368	523,105,512	254,610,273	1,971,905	0.78%
Transfer Out	3,877,121	-	-	2,975,650	2,975,650	0.00%
Total Expenses	406,645,996	252,638,368	523,105,512	257,585,923	4,947,555	1.96%
Contribution to Fund Balance	-	6,743,844	2,396,826	772,243	(5,971,601)	-88.55%
Revenues Over(Under) Expenses	\$ (8,973,204)	\$ -	\$ -	\$ -	\$ -	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

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	23,113,102	32,465,030	28,170,933	30,693,283	(1,771,747)	-5.46%
License & Permits	5,250	15,500	15,500	5,500	(10,000)	-64.52%
Intergovernmental	8,511,545	11,297,805	6,797,805	10,844,899	(452,906)	-4.01%
Charge for Service	14,561,076	13,212,461	12,936,003	15,353,439	2,140,978	16.20%
Fines & Forfeitures	7,322	-	-	-	-	0.00%
Use of Money & Property	7,848,309	11,569,140	10,874,373	13,023,761	1,454,621	12.57%
Special Assesments	-	-	-	-	-	0.00%
Other	12,347,230	8,324,743	5,720,350	10,060,902	1,736,159	20.86%
Transfer In	11,301,985	3,661,133	3,661,133	4,274,394	613,261	16.75%
Total Revenues	156,387,898	159,759,447	147,389,732	172,250,827	12,491,380	7.82%
Use of Fund Balance	-	4,698,606	10,597,727	3,181,668	(1,516,938)	-32.28%
Salaries & Benefits	58,048,540	63,474,796	63,972,454	67,960,461	4,485,665	7.07%
Gen Operating & Maintenance	46,665,876	54,827,119	54,613,317	63,353,798	8,526,679	15.55%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	123,891	123,891	123,891	123,891	-	0.00%
Transfer Out	47,926,876	43,638,228	37,842,937	38,924,988	(4,713,240)	-10.80%
Total Expenses	152,765,182	162,064,034	156,552,599	170,363,138	8,299,104	5.12%
Contribution to Fund Balance	-	2,394,019	1,434,860	5,069,357	2,675,338	111.75%
Revenues Over(Under) Expenses	\$ 3,622,716	\$ -	\$ -	\$ -	\$ -	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 Projects: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	(5,551,986)	-	-	-	-	0.00%
Intergovernmental	(34,028)	300,000	(547,212)	-	(300,000)	-100.00%
Charge for Service	769,175	200,000	1,485,057	-	(200,000)	-100.00%
Use of Money & Property	388,386	-	710,601	523,751	523,751	0.00%
Other	3,317	-	207,736	548,984	548,984	0.00%
Transfer In	(70,482)	-	91,197	13,400	13,400	0.00%
Total Revenues	(4,495,618)	500,000	1,947,378	1,086,135	586,135	117.23%
Use of Fund Balance	-	-	276,645	-	-	0.00%
Salaries & Benefits	247,345	114,993	-	-	(114,993)	-100.00%
Gen Operating & Maintenance	661,754	385,007	-	1,086,135	701,128	182.11%
Capital Accts	9,375	-	-	-	-	0.00%
Transfer Out & Other	770,000	-	-	-	-	0.00%
Project Budget Account	-	-	768,578	-	-	0.00%
Total Expenses	1,688,475	500,000	768,578	1,086,135	586,135	117.23%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ (6,184,092)	\$ -	\$ 1,455,445	\$ -	\$ -	0%

Note: Special Revenue Projects includes the Library Special Revenue Fund, Municipal Court Special Revenue, and the Special Purpose Fund.

Budget Highlights

Enterprise Funds: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	1,069,458	1,430,391	1,430,391	1,430,931	540	0.04%
Charge for Service	576,291,988	564,794,387	566,914,387	584,595,245	19,800,858	3.51%
Use of Money & Property	15,348,812	12,002,654	12,002,654	14,322,777	2,320,123	19.33%
Other	12,706,177	12,288,152	12,288,152	12,445,988	157,836	1.28%
Transfer In	4,242,227	19,826,247	20,876,247	20,218,279	392,032	1.98%
Total Revenues	609,658,661	610,341,831	613,511,831	633,013,220	22,671,389	3.71%
Use of Fund Balance	-	-	3,318,841	2,928,095	2,928,095	0.00%
Salaries & Benefits	99,648,899	103,000,193	103,000,193	107,985,990	4,985,797	4.84%
Gen Operating & Maintenance	246,274,496	268,553,866	268,780,154	269,544,255	990,389	0.37%
Debt Service Accts	2,433,157	1,767,313	2,817,313	1,773,714	6,401	0.36%
Transfer Out	242,058,967	236,467,878	241,764,305	252,022,056	15,554,178	6.58%
Total Expenses	590,415,518	609,789,250	616,361,965	631,326,015	21,536,765	3.53%
Contribution to Fund Balance	-	552,581	468,707	4,615,300	4,062,719	735.23%
Revenues Over(Under) Expenses	\$ 19,243,143	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Internal Service Funds: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	43,886,927	43,630,298	43,630,298	44,987,575	1,357,277	3.11%
Use of Money & Property	5,609,168	3,893,295	3,893,295	3,883,269	(10,026)	-0.26%
Other	87,765,759	87,099,323	87,099,323	89,225,899	2,126,576	2.44%
Transfer In	352,749	12,163	12,163	10,663	(1,500)	-12.33%
Total Revenues	137,614,603	134,635,079	134,635,079	138,107,406	3,472,327	2.58%
Use of Fund Balance	-	-	500,000	87,597	87,597	0.00%
Salaries & Benefits	23,245,772	22,851,242	22,851,242	23,391,129	539,887	2.36%
Gen Operating & Maintenance	99,740,342	111,149,449	111,399,449	114,033,015	2,883,566	2.59%
Transfer Out	1,872,274	634,388	884,388	770,859	136,471	21.51%
Total Expenses	124,858,388	134,635,079	135,135,079	138,195,003	3,559,924	2.64%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 12,756,216	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	597,186	-	-	569,525	569,525	0.00%
Use of Money & Property	1,855,166	1,000,005	1,000,005	1,000,005	-	0.00%
Other	26,095,048	32,159,909	32,159,909	31,988,863	(171,046)	-0.53%
Total Revenues	28,547,400	33,159,914	33,159,914	33,558,393	398,479	1.20%
Use of Fund Balance	-	-	-	-	-	0.00%
Salaries & Benefits	125,438	116,701	116,701	275,321	158,620	135.92%
Gen Operating & Maintenance	27,778,754	29,403,880	29,403,880	28,246,118	(1,157,762)	-3.94%
Total Expenses	27,904,192	29,520,581	29,520,581	30,095,864	575,283	1.95%
Contribution to Fund Balance	-	3,639,333	3,639,333	3,462,529	(176,804)	-4.86%
Revenues Over(Under) Expenses	\$ 643,208	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Operating Funds: Financial Summary

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	543,395,647	563,848,802	563,848,802	602,793,914	38,945,112	6.91%
Sales Tax	244,958,633	247,462,090	247,462,090	270,880,391	23,418,301	9.46%
Other Tax	70,186,942	86,744,689	82,450,592	82,639,749	(4,104,940)	-4.73%
License & Permits	18,976,220	19,099,239	19,099,239	21,073,968	1,974,729	10.34%
Intergovernmental	10,274,433	12,083,191	7,626,674	11,317,195	(765,996)	-6.34%
Charge for Service	674,137,509	664,915,611	668,048,632	688,225,336	23,309,725	3.51%
Fines & Forfeitures	4,421,809	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	49,580,669	33,532,213	35,361,338	39,288,095	5,755,882	17.17%
Special Assesments	-	-	-	-	-	0.00%
Other	141,603,280	142,383,492	139,987,336	146,514,279	4,130,787	2.90%
Transfer In	324,447,827	202,779,595	435,596,454	198,502,713	(4,276,882)	-2.11%
Total Revenue	2,081,982,970	1,978,269,343	2,204,901,579	2,066,457,972	88,188,629	4.46%
Use of Fund Balance	-	6,271,781	52,198,475	7,969,359	1,697,578	27.07%
Salaries & Benefits	715,265,813	757,300,778	757,466,701	792,245,047	34,944,269	4.61%
Gen Operating & Maintenance	588,090,291	647,821,642	649,617,936	676,078,444	28,256,802	4.36%
Capital Accts	27,225	178,000	162,000	-	(178,000)	-100.00%
Debt Service Accts	407,529,846	256,761,197	528,278,341	260,313,928	3,552,731	1.38%
Transfer Out	359,920,851	336,576,272	340,266,138	360,670,730	24,094,458	7.16%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Project Budget Account	-	-	768,578	-	-	0.00%
Total Expenses	2,044,692,147	1,971,211,347	2,249,133,153	2,060,507,902	89,296,555	4.53%
Appropriations Clearing Acct	-	-	-	-	-	0.00%
Contr To Fund Bal/Net Position	-	13,329,777	7,939,726	13,919,429	589,652	4.42%
Revenues Over(Under) Expenses	\$ 37,290,822	\$ -	\$ 27,175	\$ -	\$ -	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.

Budget Highlights

User Fee Authorization and Overview

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

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

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

The following tables reflect fee changes for FY2022 and are effective October 1st, 2021. Fee changes are based on market comparisons and evaluation of cost to deliver services.

General Fund		
Library Department		
Fee Title	New Fee Amount	Description of Change
ILL Fees	\$3.00	New Fee
Code Compliance Department		
Fee Title	New Fee Amount	Description of Change
Boarding Fee	\$15.00	Increase of \$3.00 per day
Park and Recreation Department		
Fee Title	New Fee Amount	Description of Change
Rec Center Senior – Resident Day Pass	\$5.00	Decrease of \$2.00 per person
Rec Center Senior – Non-Resident Day Pass	\$10.00	Decrease of \$4.00 per person
Rec Center Military Day Pass	\$6.00	Increase of \$6.00 per person
Rec Center Employee Day Pass	\$5.00	Increase of \$5.00 per person
Rec Center Military Membership Day Pass	\$30.00	Increase of \$30.00 per person
Rec Center Employee – Family Membership Day Pass	\$75.00	Increase of \$75.00 per person
Rec Center Employee – Additional Family Membership Day Pass	\$11.00	Increase of \$11.00 per person
Rec Center Fitness – Day Pass	\$10.00	Decrease of \$5.00 per person
FW@6 Membership	\$10.00	New Fee
Military – Silver - Monthly	\$8.00	New Fee
Special Populations - Gold - Special Populations - Monthly	\$14.00	Decrease of \$2.00 per person
Military - Gold - Monthly	\$20.00	New Fee
Military – Silver – Monthly	\$12.00	New Fee
Employee Family - Gold - Monthly	\$39.00	New Fee
Employee Family - Silver - Monthly	\$22.00	New Fee
Park and Recreation Department		

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Employee Family - Bronze- Monthly	\$15.00	New Fee
Employee Family Additional - Gold - Monthly	\$10.00	New Fee
Employee Family Additional - Silver - Monthly	\$6.00	New Fee
Employee Family Additional - Bronze- Monthly	\$3.00	New Fee
Fitness Yearly Pass – Employee Family Gold	\$405.00	New Fee
Special Populations - Gold - Special Populations - Yearly	\$110.00	Decrease of \$10 per person
Fitness Yearly Pass – Employee Family Silver	\$240.00	New Fee
Fitness Yearly Pass – Employee Family Bronze	\$157.00	New Fee
Military - Gold - Yearly	\$158.00	New Fee
Military - Silver- Yearly	\$95.00	New Fee
Military – Bronze - Yearly	\$63.00	New Fee
Employee Family Additional - Gold - Yearly	\$82.00	New Fee
Employee Family Additional – Silver - Yearly	\$75.00	New Fee
Employee Family Additional - Bronze - Yearly	\$22.00	New Fee
Family Additional - Silver - Yearly	\$60.00	Decrease of \$5.00 per person
Family Additional - Bronze- Yearly	\$30.00	Decrease of \$8.00 per person
18-hole cart rental	\$15.70	Increase of \$0.92 per rental
9-hole cart rental	\$7.85	Increase of \$0.46 per rental
River Weekday Morning 18-hole Green Fee	\$24.00	Increase of \$1.00 per rental
River Weekday Mid-Day 18-hole Green Fee	\$17.00	Increase of \$1.00 per rental
River Weekend/Holiday Morning 18-hole Green Fee	\$24.00	Increase of \$1.00 per rental
River Weekend/Holiday Mid-Day 18-hole Green Fee	\$17.00	Increase of \$1.00 per rental
Hills Weekday Morning 18-hole Green Fee	\$19.00	Increase of \$1.00 per rental
Hills Weekday Morning Sr 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Hills Weekday Morning Jr 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Hills Weekday Mid-Day 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
18-hole cart rental	\$15.70	Increase of \$0.92 per rental
9-hole cart rental	\$7.85	Increase of \$0.46 per rental
Weekday Morning 18-Hole Green Fee	\$31.00	Increase of \$1.00 per rental
All Senior Days & Times 18-Hole Green Fee	\$22.00	Increase of \$2.00 per rental
All Junior Days & Times 18-hole Green Fee	\$22.00	Increase of \$2.00 per rental
Weekday Mid-Day 18-hole Green Fee	\$23.00	Increase of \$1.00 per rental
Weekday Evening 18-hole Green Fee	\$16.00	Increase of \$1.00 per rental
Friday Morning 18-hole Green Fee	\$33.00	Increase of \$1.00 per rental
Friday Mid-Day 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Weekend / Holiday Morning 18-hole Green Fee	\$45.00	Increase of \$2.00 per rental
Weekend / Holiday Mid-Day 18-hole Green Fee	\$33.00	Increase of \$1.00 per rental
Weekday Morning 18-hole Green Fee Range	\$20 - \$25	New Fee Range
Weekday Morning Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Morning Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Mid-Day 18-hole Green Fee Range	\$14 - \$20	New Fee Range
Weekday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range

Park and Recreation Department

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$20 - \$25	New Fee Range
Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Evening 18-hole Green Fee Range	\$15 - \$20	New Fee Range
Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
River Weekday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range
River Weekday Morning Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Morning Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Evening 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekday Evening Sr 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekday Evening Jr 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekend/Holiday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Morning Jr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$25 - \$35	New Fee Range
River Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Evening 18-hole Green Fee Range	\$20 - \$25	New Fee Range
River Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
Hills Weekday Morning 18-hole Green Fee Range	\$19 - \$25	New Fee Range
Hills Weekday Morning Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Morning Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Hills Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Hills Weekend/Holiday Morning Jr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Hills Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$19 - \$25	New Fee Range
Hills Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Evening 18-hole Green Fee Range	\$14 - \$20	New Fee Range
Hills Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekday Morning Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Morning Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Mid-Day 18-hole Green Fee Range	\$20 - \$30	New Fee Range

Park and Recreation Department

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Weekday Mid-Day Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Mid-Day Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Evening 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekday Evening Sr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekday Evening Jr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Friday Morning Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Friday Morning Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Friday Mid-Day 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Mid-Day Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Mid-Day Jr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Evening 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Evening Sr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Evening Jr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekend/Holiday Morning 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Morning Jr 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Evening 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range

Municipal Airports Fund

Aviation Department

Fee Title	New Fee Amount	Description of Change
Consumer Price Index (CPI)	0.03% increase	Cost of Living Increase
Box Hangar Fee	\$1,215	New Fee
License Fee	\$100	New Fee

Culture and Tourism Fund

Public Events Department

Fee Title	New Fee Amount	Description of Change
Will Rogers Coliseum	\$4,000	Market Increase
Will Rogers Coliseum – Move-in/Move-out	\$2,000	Market Increase
Will Rogers Coliseum – Rehearsal	\$2,000	Market Increase
Texas Room	\$8,500	Market Increase
Texas Room – Move-in/Move-out	\$4,250	Market Increase
James L West Arena Move-in/Move-out	\$500	Market Increase
John Justin Arena	\$2,200	Market Increase
John Justin Arena – Move-in/Move-out/Exercise	\$1,100	Market Study
Veterinary Office	\$50	New Fee
Holiday Rate	125% of standard rates	Market Study
North Red Lot	\$5,000	New Fee.
North Red Lot – Move-In/Move-out	\$1,500	New Fee.
West Lot	\$3,000	New Fee.
West Lot – Move-in/Move-out	\$1,500	New Fee.

Public Events Department

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Amon G Carter Garage	\$3,000	New Fee.
Amon G Carter Garage – Move-in/Move-out	\$1,500	New Fee
South Red Lot	\$2,000	New Fee
South Red Lot – Move-in/Move-out	\$1,500	New Fee
Equestrian Garage (Upper or Lower Level)	\$2,000	New Fee
Equestrian Garage (Upper or Lower Level) - Move-In/Move-Out	\$2,000	New Fee
Yellow Lots (A, B or C)	\$2,500	New Fee.
Yellow Lots (A, B or C) - Move-In/Move-Out	\$1,250	New Fee
8-Channel Mixer	\$75	New Fee
Podium	\$20	Market Study
Speaker on a Stick (2)	\$75	Market Study
Metal Bleachers	\$250	Market Study
Arena Facilities Standard Rate	\$8,160	Market Study
Ballroom Standard Rate	\$5,100	Market Study
Ballroom A Standard Rate	\$2,250	Market Study
Ballroom B Standard Rate	\$2,550	Market Study
Ballroom C Standard Rate	\$2,250	Market Study
Exhibit Hall Standard Rate	\$22,400	Market Study
Exhibit Hall A Standard Rate	\$6,650	Market Study
Exhibit Hall B Standard Rate	\$3,060	Market Study
Exhibit Hall C Standard Rate	\$3,060	Market Study
Exhibit Hall D Standard Rate	\$3,060	Market Study
Exhibit Hall E Standard Rate	\$3,060	Market Study
Exhibit Hall F Standard Rate	\$3,060	Market Study
Exhibit Annex 1-4 Standard Rate	\$5,100	Market Study
WG Events Plaza Standard Rate	\$1,025	Market Study
Meeting Room 100 Standard Rate	\$305	Market Study
Meeting Room 101 Standard Rate	\$305	Market Study
Meeting Room 102 Standard Rate	\$305	Market Study
Meeting Room 103AB Standard Rate	\$610	Market Study
Meeting Room 104 Standard Rate	\$305	Market Study
Meeting Room 105 Standard Rate	\$305	Market Study
Meeting Room 106 Standard Rate	\$305	Market Study
Meeting Room 107 Standard Rate	\$305	Market Study
Meeting Room 108 Standard Rate	\$305	Market Study
Meeting Room 109 Standard Rate	\$305	Market Study
Meeting Room 110AB Standard Rate	\$610	Market Study
Meeting Room 111 Standard Rate	\$305	Market Study
Meeting Room 112 Standard Rate	\$305	Market Study
Meeting Room 113 Standard Rate	\$305	Market Study
Meeting Room 114 Standard Rate	\$305	Market Study
Meeting Room 120 Standard Rate	\$305	Market Study
Meeting Room 121ABCDEF Standard Rate	\$1,830	Market Study
Meeting Room 122 Standard Rate	\$305	Market Study
Meeting Room 200 Standard Rate	\$305	Market Study
Meeting Room 201ABC Standard Rate	\$915	Market Study
Meeting Room 202ABCD Standard Rate	\$1,220	Market Study
Public Events Department		

Budget Highlights

Fee Title	New Fee Amount	Description of Change
Meeting Room 203ABC Standard Rate	\$915	Market Study
Meeting Room 204AB Standard Rate	\$610	Market Study
Tables 8x30 Non-Skirted	\$15	Market Study
Tables 8x18 Non-Skirted	\$15	Market Study
Tables 60" Rounds	\$15	Market Study
Tables 72" Rounds	\$15	Market Study
Stanchions	\$10	Market Study
Bike Barricades	\$15	Market Study
Corded Microphone	\$20	Market Study
Video In-the-Box	\$1,500	Market Study
Tables Skirted	\$30	Market Study
Labor for Video In-the-Box	\$75	Market Study

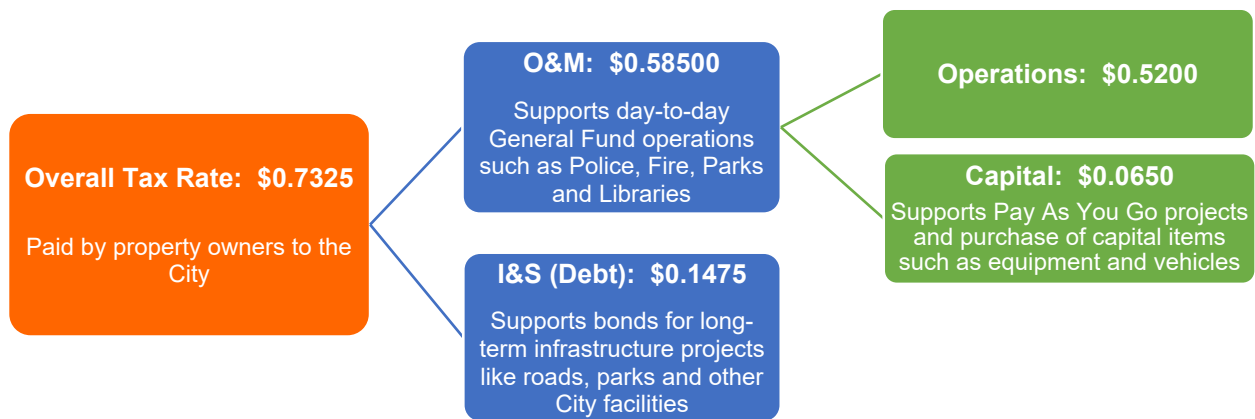
Budget Highlights

General Fund Revenue Highlights

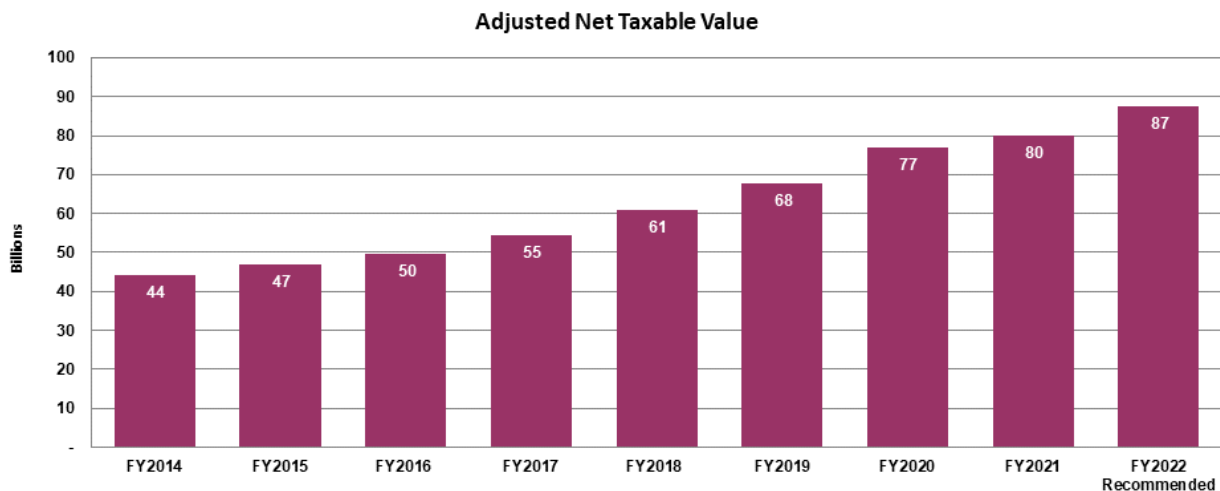
Property Taxes

The FY2022 Recommended Budget lowers the city's property tax rate from \$0.7475 per \$100 net taxable valuation to \$0.7325 per \$100 net taxable valuation. The total appraised value of the city's property tax roll increased \$7.1 billion, or 6.48%, from the July 2020 certified roll to the July 2021 certified roll. Adjusted Net Taxable Value (which is the net taxable value plus an estimate of value of incomplete properties and properties under protest), increased \$7.5 billion, or 9.4%, in the same time period across all properties within the City of Fort Worth. Adjusted Net Taxable Value is the basis for the city's property tax revenue calculation.

In keeping with City Management goals to maintain/lower the property tax rate, there is a reduction to the tax rate for FY2022. The rate is lowered to \$0.7325, with the operating and maintenance (O&M) rate of \$0.5850 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 below.



As a result of both new construction and increases in existing values, the city is projected to collect \$39.2 million more in General Fund property tax revenue compared to FY2021. The next graph shows the ten-year property tax trend.

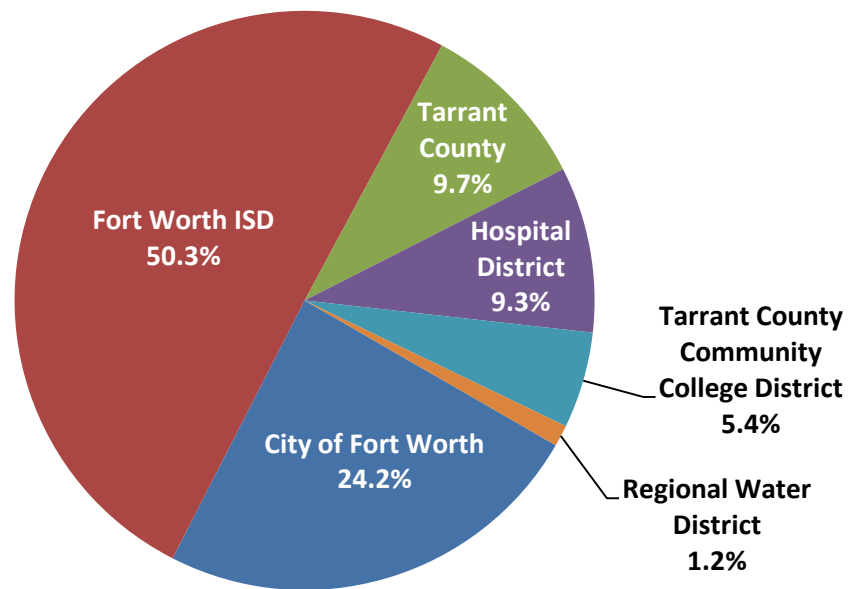


According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$216,539 in 2021. Assuming the home is located within the Fort Worth Independent School

Budget Highlights

District and Tarrant County jurisdictions, the taxes are estimated to be \$5,246. Rates are based on current rates for each taxing entity and will be updated in the adopted documents, once each local taxing entity has adopted new rates for FY2022. The chart below demonstrates how taxes are shared among the taxing entities.

Where Your Property Tax Dollars Go



The estimate of the FY2022 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2021. The assumed collection rate remains at 98.25% for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council.

The most significant exemptions approved by the City Council are:

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

The city continues to incorporate the changes introduced by Senate Bill 2 and 2019 Property Tax Reform, as approved during the 86th Texas Legislature in 2019. The major change for municipalities limits the cap on revenue growth at 3.5% on existing value. This budget will raise property taxes by \$42,924,585. Of that amount, \$24,063,165 is taxes raised from new construction added to the tax roll this year.

Budget Highlights

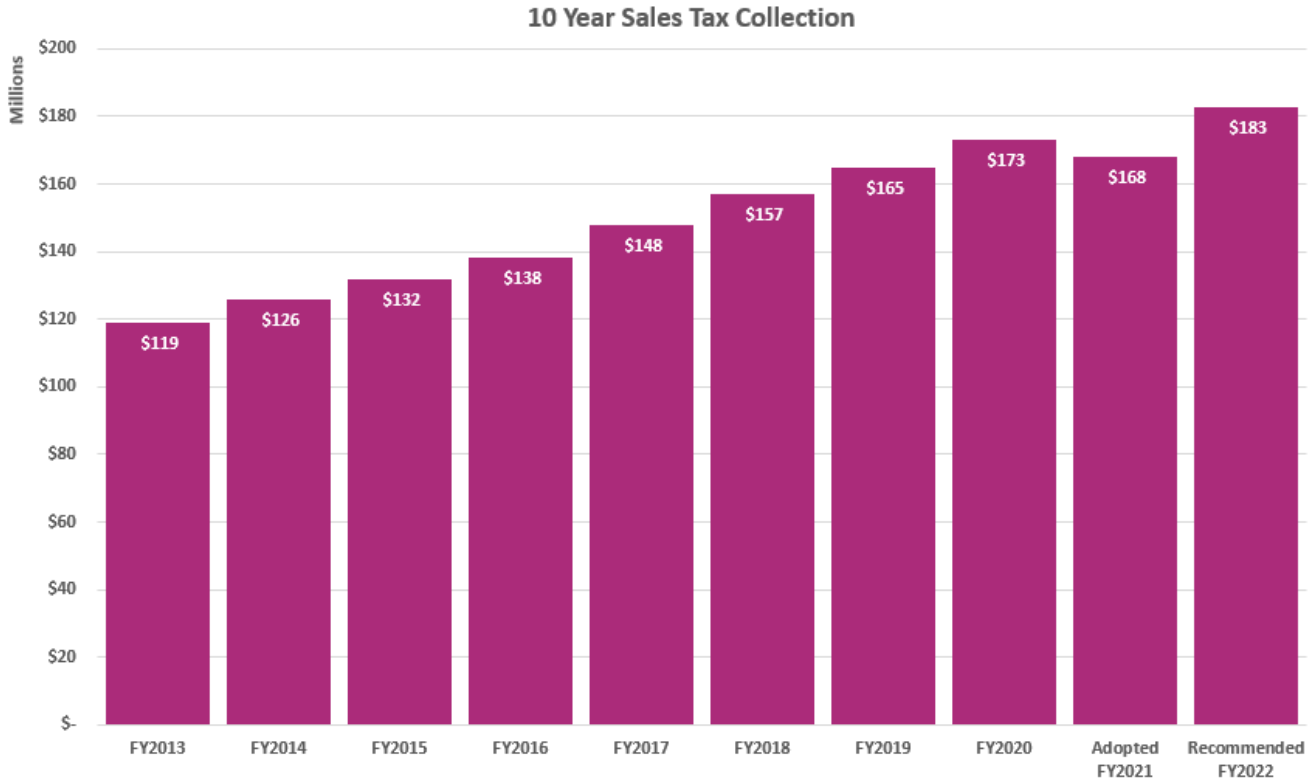
The table below indicates the loss of taxable value for various exemptions from the certified roll, as well as calculations for budgeted revenue:

Total Appraised Value	\$116,686,701,862
Less	
Disabled Veteran	\$567,743,718
Over 65	\$1,620,845,255
Disabled/Over 65	\$45,746,475
Homestead	\$7,024,489,959
Disabled Person	\$108,509,948
Inventory	\$3,602,834,907
Solar / Wind Power	\$480,078
Pollution Control	\$4,707,206
Foreign Trade Zone	\$728,156,454
Historic Sites	\$32,125,025
Prorated Absolute	\$0
Community Housing Development	\$110,213,884
Abatement Value Loss	\$210,029,832
Nominal Value Accounts	\$8,291,787
Freeze Taxable (Denton/Parker)	\$11,449,131
Homestead Cap	\$0
Transfer Adjustment TAD	\$1,154,792
Misc Personal Property	\$298,984,390
Absolute Exemptions	\$11,710,951,239
Property Damaged by Disaster	\$5,001,206
Sub-Total Exemptions	\$26,091,715,286
Net Taxable Value	\$90,594,986,576
Less	
Total Appraised Value of Properties Under Protest	\$5,589,477,506
Total Appraised Value of Incomplete Properties	\$1,674,902,075
Net Taxable Value (Certified)	\$83,330,606,995
Plus	
Est. Minimum value of protest properties	\$3,102,219,311
Est. Minimum Taxable Value of Incomplete Properties	\$941,102,642
Adjusted Net Taxable Value	\$87,373,928,947
Tax Rate per \$100 of Value	\$0.73250
Total Tax Levy	\$640,014,030
Less	
Collection Rate	98.25%
Estimated Collection of Levy	\$628,813,784
Less	
Less Levy Lost due to Frozen	(\$11,160,492)
Less Estimated TIF Contribution	(\$21,610,735)
Budgeted Revenue	\$596,042,557

Sales Tax

Sales Tax Revenue from the city's one-cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$182.9M. Due to COVID-19, decline rather than growth was expected for 2021. However, FY2021 preliminary year end projections are showing collections exceeding the original estimates developed for the year. Original expectations for FY2021 were \$168.2M and the fiscal year-end preliminary projection is up \$8.2M for a total of \$176.4M. FY2022's expectation of \$182.9M is an increase of \$14.7M or 8 percent from the FY2021 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collection grew from \$111M in 2012 to the original anticipated Budget Highlights amount of \$168M in FY2021. The estimated amount of \$182.8M for FY2022 represents a 53.69 percent growth over the last ten years.

Budget Highlights



Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller’s Office and growth of the city has influenced growth in the past and is leading the current and future performance of sales tax. This growth pattern was originally projected to taper through FY2022, however the most recent collections are proving to be more resilient than originally anticipated. Sales Tax activity is expected to continue to pick up in FY2022 and be a bit more stable than FY2020 or FY2021.

Other Taxes

Other Taxes includes revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2022 Recommended Budget includes a reduction of \$2.33M, or -4.3%, in Other Taxes. While Franchise Fee – Major TCOM revenue is budgeted to increase by \$1.15M (50.1%), Franchise Fee – Minor TCOM reduced by \$2.04M (-66.7%). Additionally, Cable Franchise Fee revenue decreased by \$1.30M (-26.0%). These reductions in revenue are primarily due to Texas Senate Bills 1152 and 1004, which prevent payment of multiple franchise fees on existing network lines, and which set a maximum amount per network node.

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 \$1.98M, or 11.2%, from the FY2021 budget. The main driver for the increased revenue is the increase of Building Permit revenue at \$1.79M, or 19.7%.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to decrease by approximately \$13K, or 2.7%, from the FY2021 budget. This reduction is entirely attributable to a drop in Intrgv Rev – DFW Airport.

Budget Highlights

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 decreasing \$359K, or 0.8%, from the FY2021 budget. This is due primarily to a decrease in Registration revenue of \$492K, or 40.3%.

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 decrease by approximately \$198K, or 3.7%, from the FY2021 budget. These reductions are driven by a decrease in Traffic Fines of \$136K, or 4.4%, and reflect a trend of decreased fine revenue over the past few years.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Revenues in this category are projected to increase by approximately \$2.84M, or 458.1%, from the FY2021 budget. This major change is driven by increased Lease Revenue of \$2.78M, or 1,747.4%, due to acquisition of a new City Hall which features several offices leased to private entities.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to decrease by \$268K, or 10.7%, from the FY2021 budget. This reduction is a result of departments breaking out Miscellaneous Revenue into new/other accounts, some of which are under different revenue sections.

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 approximately \$684K, or 1.7%, from the FY2021 budget. This change was primarily due to an increase in the Transfer from Water/Sewer of \$751,895, or 2.6%, which is received as a street rental fee from the Water department.

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalent (FTE)			
	Adopted FY2020	Adopted FY2021	Recommended FY2022	A.P. Transfer	A.P. Add/Del	Adopted FY2020	Adopted FY2021	Recommended FY2022	FTE Change
General Fund Departments									
City Attorney's Office	53.00	50.00	50.00	-	-	53.00	50.00	50.00	0.00
City Auditor's Office	19.00	19.00	19.00	-	-	17.96	17.96	17.96	0.00
City Manager's Office	24.00	24.00	26.00	-	2.00	24.00	24.00	26.00	2.00
City Secretary's Office	15.00	15.00	15.00	-	-	15.00	15.00	15.00	0.00
Code Compliance	245.00	245.00	245.00	-	-	244.50	244.50	244.50	0.00
Communication & Public Engagement	42.00	42.00	42.00	-	-	42.00	42.00	42.00	0.00
Development Services	161.00	173.00	183.00	3.00	7.00	161.00	172.75	182.75	10.00
Diversity and Inclusion	9.00	15.00	14.00	-	(1.00)	7.64	13.89	12.89	6.25
Economic Development	19.00	13.00	13.00	1.00	(1.00)	19.00	13.00	13.00	0.00
Financial Management Services	87.00	91.00	89.00	(1.00)	(1.00)	86.00	90.00	88.50	(1.50)
Fire	1,002.00	1,002.00	1,003.00	-	1.00	1,001.25	1,001.25	1,002.25	0.00
Human Resources	33.00	36.00	37.00	-	1.00	32.18	34.43	35.43	1.00
Information Technology Solutions	164.00	159.00	158.00	(1.00)	-	160.38	157.98	156.98	(1.00)
Library	276.00	264.00	255.00	(1.00)	(8.00)	242.32	232.85	228.16	(4.69)
Municipal Court	147.00	139.00	132.00	-	(7.00)	147.00	139.00	132.00	(7.00)
Neighborhood Services	131.00	127.00	127.00	-	-	67.48	64.88	64.88	0.00
Park & Recreation	578.00	566.00	573.00	-	7.00	340.95	337.95	344.43	6.48
Planning and Data Analytics	28.00	27.00	28.00	1.00	-	25.75	27.00	28.00	1.00
Police*	1,941.00	1,915.00	1,918.00	-	3.00	1,917.56	1,891.56	1,894.56	(21.86)
Property Management	94.00	94.00	100.00	(2.00)	8.00	83.82	83.82	87.37	3.55
Transportation & Public Works	249.00	227.00	228.00	-	1.00	238.55	216.55	220.80	4.25
General Fund Total	5,317.00	5,243.00	5,255.00	-	12.00	4,927.34	4,870.37	4,887.46	17.09

*Restated AP count from FY2021 Adopted book.

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

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalent (FTE)			
	Adopted FY2020	Adopted FY2021	Recommended FY2022	A.P. Transfer	A.P. Add/Del	Adopted FY2020	Adopted FY2021	Recommended FY2022	FTE Change
Governmental Funds									
Botanic Gardens Spec Rev Fund	70.00	-	-	-	-	63.94	-	-	0.00
Community Tree Planting	-	-	-	-	-	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	297.00	337.00	358.00	-	21.00	292.38	324.98	345.98	21.00
Culture and Tourism Fund	142.00	135.00	135.00	-	-	142.00	135.00	135.00	0.00
Environmental Protection Fund	24.00	24.00	24.00	-	-	21.82	21.82	21.82	0.00
Grant Funds*	136.00	137.00	151.00	-	14.00	136.42	149.92	156.66	6.74
Municipal Court Special Revenue	-	1.00	1.00	-	-	-	1.00	1.00	0.00
Municipal Golf Fund	81.00	81.00	81.00	-	-	53.03	53.03	53.03	0.00
Red Light Enforcement Fund	-	-	-	-	-	-	-	-	0.00
Special Purpose Fund	1.00	-	-	-	-	1.00	-	-	0.00
Library Special Revenue Fund	2.00	1.00	-	(1.00)	-	2.00	1.00	-	(1.00)
Capital Project Funds	7.00	7.00	11.00	-	4.00	61.13	60.82	65.52	4.70
Governmental Fund Totals	760.00	723.00	761.00	(1.00)	39.00	778.12	751.97	783.41	31.44
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund*	113.00	112.00	112.00	-	-	110.70	110.95	110.95	0.00
Solid Waste Fund	116.00	116.00	116.00	-	-	116.00	116.00	116.00	0.00
Municipal Parking Fund	18.00	18.00	18.00	-	-	18.00	18.00	18.00	0.00
Municipal Airports Fund	27.00	27.00	28.00	-	1.00	26.48	26.48	27.48	1.00
Water and Sewer Fund	998.00	999.00	1,001.00	-	2.00	972.13	975.55	976.05	0.50
Enterprise Funds Totals	1,272.00	1,272.00	1,275.00	-	3.00	1,243.31	1,246.98	1,248.48	1.50

Budget Highlights

Internal Service Funds

Fleet and Equipment Services Fund	114.00	107.00	107.00	-	-	115.80	108.80	108.80	0.00
Capital Projects Service Fund	114.00	114.00	114.00	-	-	114.00	114.00	114.00	0.00
Group Health & Life Insurance Fund	11.00	10.00	10.00	-	-	9.65	8.80	7.75	(1.05)
Risk Financing Fund	17.00	15.00	15.00	-	-	17.00	15.00	15.00	0.00
Retiree Healthcare Trust	-	-	-	-	-	1.35	1.20	2.25	1.05
Internal Service Funds Totals	256.00	246.00	246.00	-	-	257.80	247.80	247.80	0.00

Total All Funds	7,605.00	7,484.00	7,537.00	(1.00)	54.00	7,206.57	7,117.12	7,167.15	50.03
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*Restated AP count from FY2021 Adopted book.

Governmental Funds

General Fund

General Fund Statement

FUND PURPOSE AND GOALS

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

Under the City's Financial Management Policy Statements (FMPS) and 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 and Debt Service Fund.

The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2022, the city is recommending a property tax rate of \$0.7325 per \$100 of assessed valuation, which is \$0.015 lower than FY2021. Approximately \$0.5850, or 79.86%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 20.14%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, performed better than anticipated throughout much of FY2021, and is projected to be \$8.2M over the established budget. Sales tax in FY2022 is expected to return to more normal growth and be more stable than FY2020 or FY2021.

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 \$123,885,511. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

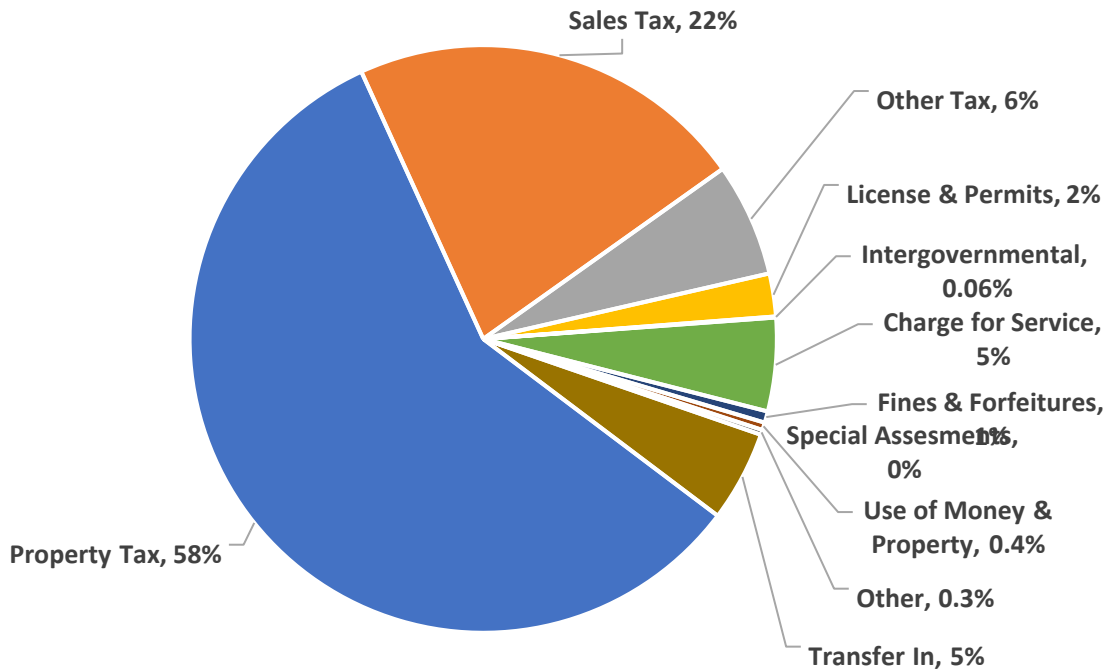
Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's Planning & Data Analytics Department determines the administrative service charges which are due to the General Fund annually. These 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 5,256 authorized positions, 17 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

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 CMO Recommended	Change from FY2021 (%)
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	7.31%
Sales Tax	166,266,554	168,248,455	168,248,455	182,885,742	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	458.08%
Special Assesments	-	-	-	-	0.00%
Other	2,685,748	2,511,365	2,511,866	2,243,643	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,546,821	1.68%
Revenue	\$756,597,232	\$782,064,035	\$787,688,838	\$831,855,824	6.37%



General Fund

Ad Valorem Property Tax Comparison

COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	Adopted FY2019	Adopted FY2020	Adopted FY2021	Recommended FY2022
Adjusted Net Taxable Value	\$67,362,207,443	\$76,994,164,245	\$79,878,186,534	\$87,373,928,947
Tax Rate	0.7850	0.7475	0.7475	0.7325
Operating & Maintenance (O&M)	0.6300	0.5950	0.5950	0.5850
Debt Service (I&S)	0.1550	0.1525	0.1525	0.1475
Total Levy	\$528,793,328	\$575,531,378	\$597,089,444	\$640,014,030
Collection Rate	98.50%	98.50%	98.25%	98.25%
Total Collection of Levy	\$520,861,428	\$566,898,407	\$586,640,379	\$628,813,784
Estimated Levy Lost due to Frozen TIF Contributions	(6,192,252) (\$22,976,696)	(7,892,432) (\$17,736,974)	(9,335,929) (\$20,507,004)	(11,160,492) (\$21,610,735)
Budgeted Revenues				
General Fund (O&M)	\$395,989,067	\$430,842,884	\$443,203,318	\$476,020,336
General Debt Fund (I&S)	<u>\$97,425,882</u>	<u>\$110,426,117</u>	<u>\$113,594,128</u>	<u>\$120,022,221</u>
Subtotal Current Property Taxes	\$493,414,949	\$541,269,001	\$556,797,446	\$596,042,557
OTHER PROPERTY TAXES				
Vehicle Inventory	\$267,600	\$221,440	\$221,440	\$197,422
Delinquent Property Taxes (O&M)	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,001
Delinquent Property Taxes (I&S)	\$850,000	\$850,000	\$850,000	\$550,000
Interest/Penalty Charges (O&M)	\$2,101,356	\$2,101,356	\$2,101,356	\$2,101,356
Interest/Penalty Charges (I&S)	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
Subtotal Other Property Taxes	\$7,318,956	\$7,272,796	\$7,272,796	\$6,948,779
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$401,958,023	\$436,765,680	\$449,126,114	\$481,919,115
Debt Service Taxes (I&S)	<u>\$98,775,882</u>	<u>\$111,776,117</u>	<u>\$114,944,128</u>	<u>\$121,072,221</u>

General Fund

General Fund Revenue and Expenditures

	FY2020	FY2021	FY2021	FY2022	Change from
	Final	Adopted	Adjusted	CMO Recommended	FY2021 (%)
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	7.31%
Sales Tax	166,266,554	168,248,455	168,248,455	182,885,742	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	458.08%
Other	2,685,748	2,511,365	2,511,866	2,243,643	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,546,821	1.68%
Total Revenues	\$756,597,232	\$782,064,035	\$787,688,838	\$831,855,824	6.37%
Use of Fund Balance	-	-	-	-	0.00%
City Attorney Department	7,506,842	7,272,031	7,272,031	7,452,544	2.48%
City Auditor Department	1,937,545	2,037,214	2,037,214	2,131,447	4.63%
City Managers Office Dept	10,256,160	9,620,740	9,885,779	9,825,648	2.13%
City Secretary Department	1,653,251	1,697,045	1,809,505	1,926,202	13.50%
Code Compliance Dept	20,525,730	24,041,375	24,041,375	25,691,223	6.86%
Communications & Public Engage	3,877,465	4,350,749	4,350,749	4,645,717	6.78%
Development Services	17,435,416	19,488,637	19,488,637	19,635,405	0.75%
Diversity & Inclusion Dept	1,046,794	1,711,907	1,830,261	2,089,083	22.03%
Economic Development Dept	31,226,562	29,276,264	29,276,264	41,451,007	41.59%
Financial Management Dept	11,595,811	12,122,281	12,154,781	12,572,064	3.71%
Fire Department	156,530,944	169,139,998	171,644,922	174,944,776	3.43%
Human Resources Department	4,614,378	5,479,148	5,479,148	5,754,584	5.03%
IT Solutions Department	18,096,216	15,293,580	15,964,493	17,537,956	14.68%
Library Department	19,870,646	22,295,293	22,295,293	22,900,585	2.71%
Municipal Court Department	14,177,650	14,417,298	14,417,298	14,846,205	2.97%
Neighborhood Services Dept	9,903,252	10,381,782	10,381,782	11,149,184	7.39%
Non-Departmental	1,145,000	10,477,998	10,365,538	13,828,302	31.97%
Park and Recreation Department	51,749,689	54,383,140	54,383,140	55,722,945	2.46%
Planning & Data Analytics Dept	6,235,314	6,499,712	6,499,712	8,735,579	34.40%
Police Department	262,434,881	272,987,345	273,207,127	282,394,377	3.45%
Property Management Dept	21,033,490	21,992,417	23,805,708	25,920,591	17.86%
Transportation & Public Works	67,561,357	67,098,081	67,098,081	70,700,400	5.37%
Total Expenses	740,414,395	782,064,035	787,688,838	831,855,824	6.37%
Appropriations Clearing Acct	-	-	-	-	
Contribution to Fund Balance	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 16,182,837	\$ -	\$ -	\$ -	0.00%

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

General Fund

City Attorney

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Intergovernmental	457,926	364,186	364,186	351,096	(13,090)	-3.59%
Other	22	-	-	-	-	0.00%
Revenue	\$ 457,948	\$ 364,186	\$ 364,186	\$ 351,096	\$ (13,090)	-3.59%
Salaries & Benefits	7,088,600	6,751,557	6,751,557	6,934,342	182,785	2.71%
Gen Operating & Maintenance	418,241	520,474	520,474	518,202	(2,272)	-0.44%
Expenses	\$ 7,506,842	\$ 7,272,031	\$ 7,272,031	\$ 7,452,544	\$ 180,513	2.48%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	50.00	50.00	50.00	50.00	-	-
Capital Funds	-	-	4.00	4.00	4.00	4.00
Total	50.00	50.00	54.00	54.00	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

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

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

The Transactional Division is comprised of three sections: Real Estate and 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.

General Fund

FY2022 DISCUSSION

The FY2022 AP increases by four positions that include one Litigation Attorney, two transactional attorneys and a support staff position. These positions will be charged 100% to capital funds and will assist in increasing staff response time to better help the City reach its core value goals.

HORIZON ISSUES

An increase in construction contracts and real estate transactions due to the growth of the city and the implementation of the Capital Improvement Program has resulted in the need to dedicate additional attorneys to these areas.

The creation of new departments continues to increase the work load for attorneys as each department develops its own scope of work. Additional programs and functions have been added in almost every city department. Each of these programs and functions require legal review and advice.

The number of public information requests handled by the City Attorney's Office has increased 22% between 2015 – 2020, with a high in FY20 of 1,339 requests handled by the department. This number is expected to continue to grow in the upcoming years. The increase in Public Information Requests has a direct impact on the already heavy workload of departmental support staff.

The number of contracts the City has entered into and filed at the City Secretary's Office has increased by 88.5% and will continue to increase as the city's population grows and with the change in purchasing procedures that requires a contract rather than purchase orders for any purchase that has a service component. The increase in contracts resulting from the American Rescue Plan Act will continue to create additional contracts and more legal work for our attorneys.

Municipal Court duties shifted to the Prosecutors continues to create additional work for our office. Also, the number of criminal discovery requests at Municipal Court continues to increase. Despite the decrease in the citations filed, the prosecutors and support staff must spend an inordinate amount of time complying with discover requests.

There has been an increase in the number of condemnation cases which are labor intensive and must meet statutory requirements. In 2013 the City filed two condemnations; none in 2014; two in 2015; five in 2016; five in 2017; one in 2018; and none in 2019. Between the end of 2020 and April 2, 2021, the City Council has authorized sixteen condemnations. This trend is expected to continue.

The Employment Section will need to devote a majority of its time and resources to the defense of three whistleblower lawsuits brought by one attorney which are ongoing. These cases require significantly more work than most employment cases require, due to the voluminous pretrial discovery and evidentiary hearings; additional work will be required over the next year.

Internal Affairs (IA) is adding 6 new sergeants and will begin processing all disciplinary matters, significantly increasing IA's cases. IA regularly asks questions of the CAO about investigations and seeks review of personnel complaints and suspension letters; with the IA's increase in volume the City Attorney's Office volume will likely increase.

General Fund

There has been a marked increase in matters involving land use issues. Changes in 2017 to the annexation statute required a change to the City's annexation policy and requires additional legal agreements to be negotiated and executed with persons annexing into the City, all of which results in a need to dedicate more resources to these issues. There continues to be an increase in the amount of lawsuits related to Code Compliance and zoning which has shifted attorney responsibilities to accommodate the litigation and diverted resources from other work.

An increase in complex developer projects that cross multi-departmental lines and that do not have a single City project manager often necessitates that the attorneys act as the communications coordinator, inter-departmental liaison, meeting leader, and, at times, to perform a role that comes close to project management.

Human Resources adopted a more formal process for Americans with Disabilities Act accommodation requests, which includes legal review of the denial letters and the supporting documentation, giving advice to HR and the departments regarding whether the decision was likely to be upheld, and advising on the language of the denial letters. In light of the tighter budget constraints on the horizon, more departments will likely choose to deny the requests, so our workload in this area will likely increase.

The number of employment law claims continues to increase, requiring other litigation attorneys to take on employment law related issues and lawsuits which takes away resources from other areas. With the hiring of an outside vendor to manage complaints, the department expects an increase in FMLA and ADA complaints needing review. Also, departments are increasingly relying on the employment attorneys to investigate, evaluate, and provide guidance related to anticipated disciplinary actions and to provide additional supervisory training.

There has been a steep increase in the number of torts cases with the number of pending cases almost doubling in less than three years. In the last quarter of 2018, there were sixteen torts cases pending; there were twenty-four cases pending in the last quarter of 2019; there were twenty-nine cases pending in the last quarter of 2020 and currently there are thirty-one cases pending for 2021. This is a 93.75% increase in three years.

There is an increasing need for more support staff, each support staff assists 2 or 3 attorneys and increases in attorney work load transfers to an increase in support staff workload. Support staff in the Litigation Division perform paralegal work without paralegal pay. The increase in contracts affects the Transactional Division support staff, including the review of contracts, contract compliance language, performing the necessary research to assure that the corporations are in good standing as well as other contract basics prior to being sent for attorney review. Support staff also assist with purchasing duties, time and attendance, Human Resources Coordinator and Medical Records custodian duties, safety duties, and reception duties.

With mandatory e-filing, the department's continued implementation of an electronic file-management tool, and use and reliance on technology continuing to grow, this results in increased work load to administer technology and train, maintain, and analyze department technology needs.

General Fund

City Auditor

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,775,254	1,864,140	1,867,240	1,947,390	83,250	4.47%
Gen Operating & Maintenance	162,291	173,074	169,974	184,057	10,983	6.35%
Expenses	\$ 1,937,545	\$ 2,037,214	\$ 2,037,214	\$ 2,131,447	\$ 94,233	4.63%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	19.00	17.96	19.00	17.96	19.00	17.96
Total	19.00	17.96	19.00	17.96	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

FY2022 DISCUSSION

The FY2022 Recommended Budget includes a funding for automated audit work paper software for the department. In addition, the Peer Review was scheduled in FY2020, but had to be delayed due to the coronavirus.

General Fund

City Manager's Office DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other	34,248	-	-	-	-	0.00%
Use of Fund Balance	-	-	265,039	-	-	0.00%
Revenue	\$ 34,248	\$ -	\$ 265,039	\$ -	\$ -	0.00%
Salaries & Benefits	4,833,153	4,996,582	4,996,582	5,396,287	399,705	8.00%
Gen Operating & Maintenance	5,423,008	4,624,158	4,226,396	4,429,361	(194,797)	-4.21%
Transfer Out & Other	-	-	662,801	-	-	0.00%
Expenses	\$ 10,256,160	\$ 9,620,740	\$ 9,885,779	\$ 9,825,648	\$ 204,908	2.13%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	24.00	24.00	26.00	26.00	2.00	2.00
Grant Funds	-	-	-	-	-	-
Total	24.00	24.00	26.00	26.00	2.00	2.00

Note: Restated.

DEPARTMENT PURPOSE AND GOALS

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

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements. Additionally, the City's educational strategies initiative is housed in CMO Administration. The primary function of the Education Strategies division is to leverage the City of Fort Worth's resources towards improving education and developing a more competitive workforce by establishing strategic partnerships and collaborating with various school districts, businesses, social service agencies, and community institutions.

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

The Police Oversight Monitor Division is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability of and public trust in Fort Worth law enforcement. It is responsible for

General Fund

the review of FWPD policies, procedures and patterns related to police interaction with the community, the monitoring of administrative investigations, inquiries and uses of force to ensure they are handled fairly and equitably while identifying patterns in its reviews and recommending policy and procedure changes. It monitors the recruitment process to ensure fairness and equitable treatment. The Division also conducts ongoing community-police engagement activities with the goal of understanding diverse perspectives and identifying solutions for how to best improve community-police relations. It collects data and conducts analyses identifying patterns and trends as well as provides periodic reports on the Division's activities, initiatives, auditing and review of FWPD policies, procedures and practices. The Police Monitor continues to serve as a community resource that works to improve trust between the police and citizens.

The Directions Home Division is responsible for funding programs to reduce homelessness and increase permanent supportive housing (PSH) in the City of Fort Worth.

The City launched its official Reading Instruction Program during the summer of 2019 as a component of the Camp Fort Worth Summer Day Camp. The Program, targets children from 5-9 years of age. It is hosted at nineteen community Centers, two Mobile Recreation Sites and one non-City site. The Program also works in partnership with Read Fort Worth, which includes the Fort Worth Independent School District, business community, local foundations, and community non-profits.

FY2022 DISCUSSION

The City Manager's Office completed a reorganization which allowed the department to better align services and provide transparency of where resources are committed. These changes included the creation of a Police Oversight Monitor Division. As part of this reorganization, one position was transferred from the Municipal Court to the Police Oversight Monitor Division. Additionally, the management of the Human Relations Division staff along with associated allocations were transferred to the newly created Diversity and Inclusion Department.

Re-allocated General Fund dollars provide for the continuation of the City's Reading Instruction Program as a component of the City of Fort Worth Summer Day Camp. To sustain the Program going forward, funding was added to the Park & Recreation Department and the Neighborhood Services Department for the reclass of 24 Recreation Assistants to Recreation Instructors. These Instructors will plan, execute, and evaluate the reading instruction component at a site-based level.

The CMO FY2022 AP count was increased by two positions to include an Education Strategies Manager and Communications Director.

HORIZON ISSUES

Building on the success of Read Fort Worth, Mayor Parker is leading the City toward a comprehensive city-wide plan for quality early childhood education. This effort is focused on enhancing access to quality early childhood education ages 0 to 5 in every neighborhood in Fort Worth. Partnerships for this effort include: area foundations, early education providers, local ISDs, charter schools, Tarrant County Commissioners Court, Workforce Solutions of Tarrant County, Tarrant County College and others.

Across the country as in Fort Worth, many children are not reading on grade level. COVID 19 is anticipated to have an adverse impact on learning, education and reading in particular. Therefore, the City's role as a partner in providing reading instruction is even more critical as parents look for ways to bridge the learning gap.

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Continuing to build on the partnership with Read Fort Worth, Education Strategies operates under its leadership and guidance in a collective impact approach. Recognizing that early education, 0-5 years of age, is fundamental to academic success, the City's specific effort builds on its success and is focused on third grade reading to assure that 100% of FWISD 3rd grade students will be reading on grade level by FY2025. The Reading Instruction Program is only one avenue to building a strong, skilled workforce that will attract corporations and businesses to Fort Worth as referenced in the City's Economic Development Department. It's important to note that the City's education strategies are aligned with FWISD through Read Fort Worth and other partners.

It should be noted problems that exist within law enforcement may be systemic but are underreported because law enforcement conduct tends to affect people less likely to complain. When members of marginalized groups complain, the problem may appear to be an aberration when it is actually commonplace. Unless there is staff and time to track the outcomes even court proceedings, oversight agencies like the Police Oversight Monitor Division may not be aware of key implications of possible law enforcement misconduct. Such data can be of use in effecting improved training, clearer policy and reducing risk liability related to law enforcement.

Recently, the Police Oversight Monitor Division was requested to review and advise on applicable policies, procedures and practices of other areas of CFW law enforcement, who may interface with law enforcement or have a law enforcement component and still come under the auspice of City government outside of the Fort Worth Police Department. Such collaboration will create unity via interactions with community members and consider collaborative data that can be of use in effecting better training, clearer policy and reducing overall risk and liability. The accountability of all CFW law enforcement is key to ensure consistency in how Fort Worth communities perceive and interact with law enforcement.

Through community-police collaborations and survey results, the Police Oversight Monitor Division realizes that more work is needed to improve on relationships and build trust in law enforcement in the City's more marginalized communities. Further the City's role in ensuring that these same communities have access and information to resources available to them should be a top priority. The Police Oversight Monitor Division desires to work with affected stakeholders in improving the information sharing in those communities, so that more proactive and informative police interaction becomes prevalent. Furthermore, the Police Oversight Monitor Division believes that the creation of a mediation program to alternatively handle complaints by community members against law enforcement will be a key tool to effecting positive and culturally sensitive change in how community and law enforcement interact. As a result, financial resources are needed to support these key efforts. To help fill the staffing void, the Division partnered with Texas A&M School of Law to bring on Legal Interns to research promising police policies and procedures and outreach ideas as well as draft guidance documents, policies and procedures that serve as recommendations. The Division received a one-year grant to support part-time, temporary employment of two Legal Interns focused on a restorative justice mediation program between community members and police that was initially proposed in CY2020. The Division has collaborated with FWPD and other key officials regarding the first mediation program of this kind, and now it is in the process of creating draft templates, policies, procedures and practices to continue to move forward. It has also established relationships with outside community, county and educational partners to create a pool of mediators; however, there will be a fiscal and personnel impact.

The data compilation and analyses component are inherently important to identify trends, patterns and circumstances in order to address root causes and systemic challenges within law enforcement that will allow the Police Oversight Monitor Division to recommend solutions including problem solving measures. The Division examines complaints, investigations and uses of force patterns that might provide opportunities for law enforcement and community to reduce complaints, incidents and injuries. Following the identification of such patterns, the Police Oversight Monitor Division and law enforcement jointly can undertake problem-solving to

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determine the reason(s) for any patterns and whether there are opportunities to eliminate or reduce root causes. Where feasible, these projects should involve both affected officers and the community.

The Police Oversight Monitor Division needs to ensure that all formal mechanisms are put in place to ensure full, independent collaboration between it and law enforcement, including full, unfettered access to law enforcement personnel and records. Through a written agreement, the format to be agreed upon for the timely exchange of information and efficient coordination between the Departments will be essential. The Division is committed to ensure this formal mechanism is put in place in the fiscal year to ensure accountability.

The Division has two additional goals that should be accomplished in the fiscal year. They include the production of its annual report, which has been delayed due to workload and staffing shortage. Additionally, with the Mayor and Council's approval, the creation of the City's first police accountability board would be a notable accomplishment. The Police Oversight Monitor Division has collaborated with community and City leaders on the recommendations to create such a board. Those recommendations will be presented to the Mayor and City Council in August/September 2021. The Board will require administrative support that should be addressed in the current Division's budget.

City leadership also continues promoting strong partnerships to execute on the Fort Worth Economic Development Strategic Plan completed in FY2017. This plan involves every sector of the community and remains a top priority to attract and retain top talent, bring high-paying jobs to Fort Worth, promote the City of Fort Worth on a larger stage both domestically and internationally. Mayor Price promoted the City on several international trips to London, Paris, Brussels and Mexico City.

The most important horizon issue facing the Government Relations Department will be the 87th State Legislative Session that is set to begin in January of 2021. This session is predicted by key lobbyist, the Texas Municipal League and even some state officials to be another tough session for local governments. State capitol watchers are making this prediction due to the continued assault on local governments.

Moreover, since the State of Texas will be \$5 billion to \$8 billion short going into the 87th Session, the state will be looking to make major budget cuts and other revenues to offset this shortage.

The impact on city services could be substantial depending on the actions by the state legislature during the session. The state legislature has the ability to reduce the level of revenues that a city can generate in order to pay for core services and programming requested by the citizens of Fort Worth. Moreover, the legislature will attempt to pass bills to prevent local governments from protecting the people within its' city limits by passing bills to impose additional restrictions and limitations on local governments without any consideration for the consequences of their actions.

In addition, there will be major attempts to eliminate local government charters, home rule authorities, local government protections and rule-making authority within local governments.

City staff will be required to defeat and curtail any bad legislation that will be detrimental to the city Charter, ordinances, policies and comprehensive plans as adopted by the Mayor and Council.

During the legislative process, city staff will be required to protect the current funding received from the state and engage opportunities to seek additional funding that will enhance the mayor and city council's ability to govern.

General Fund

Directions Home will build on the success of permanent supportive housing projects such as Casa de Esperanza and New Leaf Community Services in order to develop 150 additional units of permanent supportive housing through a combination of Directions Home general capital funds, Fort Worth Housing Finance Corporation Funds and HOME-ARP funds. Directions Home continues to respond to the changing needs of the homeless system due to COVID and COVID-funding.

General Fund

City Secretary

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	14,349	14,368	14,368	14,368	-	0.00%
Other	210	428	428	428	-	0.00%
Revenue	\$ 14,559	\$ 14,796	\$ 14,796	\$ 14,796	\$ -	0.00%
Salaries & Benefits	1,426,594	1,437,297	1,437,297	1,537,680	100,383	6.98%
Gen Operating & Maintenance	226,657	259,748	372,208	388,522	128,774	49.58%
Expenses	\$ 1,653,251	\$ 1,697,045	\$ 1,809,505	\$ 1,926,202	\$ 229,157	13.50%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	15.00	15.00	15.00	15.00	15.00
Total	15.00	15.00	15.00	15.00	-	-

DEPARTMENT PURPOSE AND GOALS

The City Secretary, appointed by the City Council, is responsible for the supervision of the City Secretary’s Office, which includes the Records and Information Management Office, the M&C Center, as well as the Elections division. The City Secretary’s Office serves as a coordinator for City Council meetings and records and maintains all of the official City Council documents.

The Department also coordinates the City Council’s boards and commissions appointment process and maintains the records relating to these appointments. The City Secretary serves as the Election Administrator for all city-held elections. The City Secretary’s Office also coordinates the Public Official Ethics Ordinance and serves as the official repository for associated document filings and campaign filings.

The Department is responsible for the publication of official notice requirements, the posting of all meeting notice requirements and for the update and distribution of the city’s Code of Ordinances. The Department provides support services to various corporation boards, including the Crime Control and Prevention District Board.

The Department serves as a central repository for a wide variety of official municipal records, contracts and other information. The staff performs research and responds to requests for information from the City Council, city staff and citizens.

The Department administers the city’s Public Information Act (“the Act”) request program by working with the City Attorney’s Office and responsive departments to receive, track, and respond to requests under the Act.

The Records and Information Management Office advises and facilitates the creation, maintenance, retention, access and disposition of all city records and works with the Information Technology Solutions Department to deploy and manage enterprise information management solutions among city departments.

General Fund

The Mayor and Council Communication Center (M&C Center) coordinates with the CMO and all departments to produce council agendas and packets.

FY2022 DISCUSSION

There is a 49% increase in General O&M due an increase in a Government QA contract for the Information Request Portal. A portion of these costs will be offset by fees collected in the portal.

HORIZON ISSUES

To capitalize on the successful transition of Council and Boards and Commissions to a virtual platform, the City Secretary's Office plans on further increasing functionality by incorporating a hybrid WebEx meeting environment. This will require additional technology and staff time.

Continued implementation and leveraging of the robust workflow of the city-wide Enterprise Information Management System (EIMS) as more and more of our processes become natively digital.

Continued improvement of citizen participation in the Council meetings to account for those who do not want to attend in person.

General Fund

Code Compliance

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	2,176,887	2,412,680	2,412,680	2,424,743	12,063	0.50%
Charge for Service	2,410,455	2,654,284	2,654,284	2,540,302	(113,982)	-4.29%
Other	171,365	27,397	27,397	125,733	98,336	358.93%
Transfer In	1,770,379	1,816,804	1,816,804	1,821,222	4,418	0.24%
Revenue	\$ 6,529,087	\$ 6,911,165	\$ 6,911,165	\$ 6,912,000	\$ 835	0.01%
Salaries & Benefits	15,234,287	17,838,456	17,838,456	18,927,891	1,089,435	6.11%
Gen Operating & Maintenance	4,829,443	6,040,919	6,040,919	6,763,332	722,413	11.96%
Capital Accts	-	162,000	162,000	-	(162,000)	-100.00%
Transfer Out & Other	462,000	-	-	-	-	0.00%
Expenses	\$ 20,525,730	\$ 24,041,375	\$ 24,041,375	\$ 25,691,223	\$1,649,848	6.86%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	244.50	245.00	244.50	-	-
Grant Funds	5.00	7.68	5.00	7.68	-	-
Environmental Protection	24.00	21.82	24.00	21.82	-	-
Solid Waste	116.00	116.00	116.00	116.00	-	-
Total	390.00	390.00	390.00	390.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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

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

FY2022 DISCUSSION

FY2022 Recommended Budget includes full-year personnel funding and operating funding for the new North animal shelter. With recovery from COVID still ongoing there are certain aspects of revenue that are still unknown.

Code Compliance shows an increase of 358% of Other Revenue which comes from a transfer from Solid Waste.

HORIZON ISSUES

Consumer Health and Multi-Family Fee evaluations are needed to continue to support the current level of services and address future growth/service demand as outlined in the FY2019 staffing study.

General Fund

Communication and Public Engagement

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,395,563	3,571,019	3,571,019	3,844,402	273,383	7.66%
Gen Operating & Maintenance	481,902	779,730	779,730	801,315	21,585	2.77%
Expenses	\$ 3,877,465	\$ 4,350,749	\$ 4,350,749	\$ 4,645,717	\$ 294,968	6.78%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	42.00	42.00	42.00	42.00	-	-
Total	42.00	42.00	42.00	42.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

The program’s key initiatives are to:

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

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

General Fund

FY2022 DISCUSSION

CPE shows a 7% increase in Salaries and Benefits due to an increase in regular employee salaries.

General Fund

Development Services

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	13,888,392	13,302,609	13,302,609	15,425,946	2,123,337	15.96%
Charge for Service	3,749,445	6,450,866	6,450,866	6,270,350	(180,516)	-2.80%
Other	738,657	772,452	772,452	737,348	(35,104)	-4.54%
Transfer In	528,892	754,654	754,654	15,000	(739,654)	-98.01%
Revenue	\$ 18,905,386	\$ 21,280,581	\$ 21,280,581	\$ 22,448,644	\$1,168,063	5.49%
Salaries & Benefits	12,968,266	14,622,304	14,622,304	15,952,517	1,330,213	9.10%
Gen Operating & Maintenance	4,267,150	4,866,333	4,846,333	3,682,888	(1,183,445)	-24.32%
Transfer Out & Other	200,000	-	20,000	-	-	0.00%
Expenses	\$ 17,435,416	\$ 19,488,637	\$ 19,488,637	\$ 19,635,405	\$ 146,768	0.75%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	173.00	172.75	183.00	182.75	10.00	10.00
Grant Funds	1.00	1.00	1.00	1.00	-	-
Total	174.00	173.75	184.00	183.75	10.00	10.00

DEPARTMENT PURPOSE AND GOALS

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

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

The Development Coordination Division is comprised of five sections. The Developer Contract section is responsible for managing contracts for the developer 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 Transportation Impact Fee section is responsible for managing the city's Transportation Impact Fee program by coordinating Public/Private Partnerships, updating the Impact Fee ordinance and related studies, the calculation/assessment of transportation impact fees, consideration of discounts, review of transportation impact analysis (TIA) and management of Transportation Impact fee credit agreements and credit pools. The Project Facilitation section is charged with helping expedite 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 still met.

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The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acts as a liaison with IT for projects and technology products. The Platting Section administers the city's subdivision regulations and implements the city's annexation policy.

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

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

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

FY2022 DISCUSSION

The department continues to seek ways to improve the customer experience and is negotiating areas that may benefit from further consolidation. The City-wide permitting system now houses permits from a total of 8 departments for a one-stop shopping experience. New permit types are added regularly and we continue to strive for excellence in customer service. In response to COVID-19, new customer service "booths" were built with safety partitions and added technology to allow comprehensive intake and greater efficiency for the customer. Each booth houses a subject matter expert ready to consult with our walk-in customers.

The FY2022 AP increases by ten (10) and includes the addition of (1) seven positions to meet growing demands for customer service, project facilitation, engineering, Urban Forestry and Finance; (2) one position transferred from the IT Solutions Department, and (3) two positions transferred from the Property Management Department.

HORIZON ISSUES

The Development Services Department foresees a continued demand to meet expected service levels and expanded growth with the need for enhanced/improved and more robust technology.

The demands for form-based codes, design overlays, historic districts, and conservation districts will continue along with requests for annexation, special district modifications, and municipal boundary adjustments. As the city continues to grow and diversify, ordinances need updating and integration to meet the demand for urban development types. Strategically adding capacity to the roadway network also becomes more critical, driving the need for adequate professional staff dedicated to proactive solutions and program management. The Department continues to see steady growth in permits and the number of inspections each year while striving to meet ideal turnaround times and customer service satisfaction ratings.

General Fund

Diversity and Inclusion

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	11	-	-	-	-	0.00%
Use of Fund Balance	-	-	118,354	-	-	0.00%
Revenue	\$ 11	\$ -	\$ 118,354	\$ -	\$ -	0.00%
Salaries & Benefits	735,904	1,440,250	1,443,365	1,491,209	50,959	3.54%
Gen Operating & Maintenance	310,890	271,657	386,896	597,874	326,217	120.08%
Expenses	\$ 1,046,794	\$ 1,711,907	\$ 1,830,261	\$ 2,089,083	\$ 377,176	22.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	13.89	14.00	12.89	(1.00)	(1.00)
Grant Funds	6.00	6.61	7.00	7.61	1.00	1.00
Total	21.00	20.50	21.00	20.50	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

The Civil Rights Enforcement Division works to provide equitable treatment and justice for all under the law by providing education on, and enforcement of, the civil rights of Fort Worth residents in employment, housing,

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places of public accommodation, and in City programs and services in compliance with the Human Relations Ordinance (Chapter 17 of City Code).

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

FY2022 DISCUSSION

In an effort to increase the City's effectiveness in meeting its annual business equity goals, the proposed FY2022 budget includes funding in the amount of \$25,950.00 to gain access to the National Supplier Clearinghouse directories of certified Business Equity Firms through the B2GNow Business Equity Management System. The budget also includes two chamber contracts (\$253,008) transferred from Economic Development.

The FY22 AP count includes a funding change to one position from the General Fund to Grants.

HORIZON ISSUES

Horizon issues for current programming include succession planning, reliance on grant funding, and continued demands on the Department's limited staffing to fulfill essential functions and meet community expectations.

Succession Planning: Several individuals in key positions in Civil Rights Enforcement are due to retire in the next 2-4 years. In fact, more than 40% of Enforcement staff members are eligible for retirement in the next 3-5 years. The Department anticipates challenges in recruiting experienced staff to supervise the staff that conducts investigations into complaints of discrimination, as well as those conducting the actual investigations. Recruiting potential employees with this particular type of experience can be very challenging.

Reliance on Grant Funding: The Civil Rights Enforcement Division's reliance on federal funding is a serious concern. Organizational changes at the U.S. Department of Housing and Urban Development and the U.S. Equal Employment Opportunity Commission, as well as policy changes related to the criteria for processing employment and housing complaints has impacted the organization in the past and is expected to continue to do so. Unanticipated governmental shutdowns, and reductions in federal funding, have a significant impact on the ability of this Division to handle caseloads, and pay payroll and program costs.

Availability of Staffing to Perform Essential Functions: With the creation of the new Department of Diversity and Inclusion, the community has high expectations to see substantive change in the equitable delivery and provision of city services and social justice. However, when the Department was created only one new position was added and two positions (one of which is part-time) were reprogrammed, to carry out equity analysis and support activities necessary to reduce and eliminate racial disparity gaps in the key areas of criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the Race and Culture Task Force Recommendations. It is also the same three individuals responsible for the development and implementation of a city-wide equity policy. The limited staffing available to support this important work is not sufficient to provide the high quality, effective and timely policies, programs, and activities necessary to successfully meet community expectations.

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Economic Development DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	137,512	147,341	147,341	147,341	-	0.00%
Other	13,100	9,702	9,702	9,702	-	0.00%
Transfer In	676,584	676,584	676,584	819,963	143,379	21.19%
Revenue	\$ 827,196	\$ 833,627	\$ 833,627	\$ 977,006	\$ 143,379	17.20%
Salaries & Benefits	2,482,141	1,573,071	1,573,071	1,674,939	101,868	6.48%
Gen Operating & Maintenance	26,430,584	26,492,552	26,492,552	34,084,175	7,591,623	28.66%
Transfer Out & Other	2,313,837	1,210,641	1,210,641	5,691,893	4,481,252	370.16%
Expenses	\$ 31,226,562	\$ 29,276,264	\$ 29,276,264	\$ 41,451,007	\$12,174,743	41.59%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	13.00	13.00	13.00	13.00	-	-
Grant Funds	4.00	4.00	4.00	4.00	-	-
Total	17.00	17.00	17.00	17.00	-	-

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 has a commitment to "quality of place" throughout the community. This effort is to support the vision to compete successfully on the national and international stage for creative, high-growth businesses and the talented individuals who fuel them. The Economic Development Department accomplishes this through multiple divisions.

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

The Strategic Development and Revitalization team is responsible for business recruitment and retention, small business support, entrepreneurship initiatives, oversight of the tax increment financing districts (TIF) and public improvement districts (PID), targeted area redevelopment, and administration of component units including the Local Development Corporation. The team is primarily responsible for the implementation of the Economic Development Strategic Plan Initiative which was accepted by City Council in FY2018.

The Department assumed oversight of the Public Improvement Districts during FY2021.

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FY2022 DISCUSSION

The FY2022 AP count includes adjusting funding allocations for several positions in order to address capacity issues, proactively develop economic development leads, and continue progressing on revitalization efforts. This includes eliminating an Administrative Tech position, transferring a Business Development Coordinator position to Grant Funds, and reclassifying an existing Business Development Coordinator into an Economic Development Manager Position. These position adjustments result in approximately \$63k in savings for Salaries & Benefits.

The AP count includes the transfer of one position from the Financial Management Services Department for the PID administration. Overall, these position adjustments result in net zero impact.

General Operations & Maintenance increases by \$7.8M due to economic development program agreement incentives. Additionally, decreases in estimated Hotel Occupancy Tax (HOT) received on behalf of the Omni and Sheraton Hotels directly affects the amount of transfer out due to the Culture and Tourism Fund. This decrease is attributed to ongoing impacts of Covid-19 on the hotel industry.

HORIZON ISSUES

- The long-term impacts of the COVID-19 Pandemic are still unknown but will be significant as we continue to see business closures. The department will continue to work with our partners to support small businesses in Fort Worth recognizing that we will need to look at short-, mid- and long-term strategies.
- Implementation of the Economic Development Strategic Plan has been slowed due to COVID-19 small business relief efforts in FY21. We will be partnering with TIP Strategies to complete a "refresh" of the strategic plan in light of the pandemic and progress to date.
- Capital maintenance at the James E. Guinn Campus, including parking lot replacement, roof and HVAC replacement, will need to be addressed.

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Financial Management Services

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	32,817,018	7.31%
Sales Tax	166,266,554	168,248,455	168,248,455	182,885,742	14,637,287	8.70%
Other Tax	52,602,576	54,269,950	54,269,950	51,916,757	(2,353,193)	-4.34%
License & Permits	473,284	596,030	596,030	498,910	(97,120)	-16.29%
Intergovernmental	178,826	121,200	121,200	121,200	-	0.00%
Charge for Service	11,103,932	11,447,065	11,446,564	12,654,182	1,207,117	10.55%
Other	481,975	498,391	498,892	372,091	(126,300)	-25.34%
Transfer In	34,005,583	35,148,289	35,148,289	35,835,346	687,057	1.95%
Use of Fund Balance	-	-	32,500	-	-	0.00%
Revenue	\$697,763,147	\$719,234,055	\$719,266,555	\$766,005,921	\$46,771,866	6.50%
Salaries & Benefits	8,845,674	9,345,978	9,320,978	9,398,787	52,809	0.57%
Gen Operating & Maintenance	2,750,137	2,776,303	2,833,803	3,173,277	396,974	14.30%
Expenses	\$ 11,595,811	\$ 12,122,281	\$ 12,154,781	\$ 12,572,064	\$ 449,783	3.71%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	91.00	90.00	89.00	88.50	(2.00)	(1.50)
Grant Funds	-	1.00	-	0.50	-	(0.50)
Total	91.00	91.00	89.00	89.00	(2.00)	(2.00)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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

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

FY2022 Discussion

FY2022 AP count decreased by two due to (1) the transfer of one position to Economic Development for the PID administration and (2) the reduction of one position as an offset for the increase in O&M for contract labor payroll funding.

HORIZON ISSUES

The Financial Management Services Department expects to address the following issues in FY2022 and beyond, which result in some level of budgetary and/or operations impact.

- Financial and cyber fraud threats continue to increase in frequency and sophistication resulting in the need for continuous training and awareness on the latest in fraud trends and relevant preventative best practices
- Continue implementation of newly promulgated GASB standards, including the implementation of GASB Statement No. 87, which substantially revises existing standards on lease accounting and financial reporting
- Completing City wide Revised Administrative Regulations for Procurement card purchases, Capital Projects (both Procurement and Accounts Payable), and Revenue Collections
- Working with IT ERP to develop an automatic reporting of cooperative purchases to ensure that the city is receiving the full amount of any earned rebates
- The ongoing work of the City's Payroll Task Force will likely result in substantial changes to the City-wide payroll process, which may have significant operational impacts on all city departments

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- The continued transition of billing and collection activity from departments to central Treasury to improve visibility and oversight into the status of delinquent receivables. It is important to note that central Finance is the billing and collection agent for certain operational departments and success in collecting delinquent accounts requires joint action. Ultimately, the operational departments provide the services and central Finance provides the tools to enable enhanced visibility into what is due to the city
- Post-implementation refinement of Automated Invoice Management (AIM) technology and related business processes to increase the level of vendor invoice processing automation city-wide (note: Construction invoices with retainage withheld are excluded from the project scope at this time). This technology and move to centralizing invoice processing in Central Accounts Payable will bring greater visibility into the status of unpaid invoices while allowing for better cash planning. It is important to note this is a City-wide KPI and is dependent on the operational departments taking appropriate action to ensure their vendor invoices are processed and approved on time to meet the 30-day state law requirement for prompt payment.

General Fund

Fire

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	1,283,702	1,251,105	1,251,105	1,197,314	(53,791)	-4.30%
Charge for Service	981,847	1,253,423	1,258,347	1,344,397	90,974	7.26%
Use of Money & Property	6,900	-	-	-	-	0.00%
Other	445,487	391,416	391,416	337,625	(53,791)	-13.74%
Transfer In	59,501	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	2,500,000	-	-	0.00%
Revenue	\$ 2,777,437	\$ 2,955,445	\$ 5,460,369	\$ 2,938,837	\$ (16,608)	-0.56%
Salaries & Benefits	137,259,040	150,229,801	150,229,801	156,026,175	5,796,374	3.86%
Gen Operating & Maintenance	17,513,349	18,440,966	18,431,628	18,024,885	(416,081)	-2.26%
Transfer Out & Other	1,758,555	469,231	2,983,493	893,716	424,485	90.46%
Expenses	\$156,530,944	\$169,139,998	\$171,644,922	\$174,944,776	\$5,804,778	3.43%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,002.00	1,001.25	1,003.00	1,002.25	1.00	1.00
Grant Funds	13.00	12.48	13.00	12.48	-	-
Total	1,015.00	1,013.73	1,016.00	1,014.73	1.00	1.00

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 43 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 a budget, human resources, payroll, revenue, asset management, and purchasing, along with the information technology needs of the department.

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

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

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

FY2022 DISCUSSION

The FY2022 Recommended Budget includes an increase in revenue to include a new fire service for the interlocal agreements with the cities of Lake Worth, Saginaw, and River Oaks for suburban dispatching services. While overall revenue is increasing for these new initiatives, other revenue streams are slightly decreasing such as mobile fueling permits and building permits.

The FY2022 AP count includes the addition of one position for payroll support. The AP count does not include 24 Fire Trainees.

HORIZON ISSUES

To continue maintaining its place as one of the most progressive and innovative fire departments, some of the long-term opportunities and initiatives the Fire Department will be working towards include:

- Pursuing Fire Department accreditation
- Expanding community risk reduction efforts
- Supporting equity and diversity initiatives
- Improve overall fleet management of fire apparatus
- Planning facility needs and operationalizing new fire stations from the bond program
- Expanding cooperation agreements with adjacent communities for dispatching and emergency management programs
- Enhancing the outdoor warning and mass notification systems
- Using advancements in emergency medical services technology to improve patient outcomes
- Replacing fire department IT capabilities including replacement systems for Commercial Inspections and the Records Management System as well as mobile data computing capabilities
- Identifying and pursuing potential new revenue opportunities

General Fund

Human Resources

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,641,112	3,885,374	3,885,374	4,143,711	258,337	6.65%
Gen Operating & Maintenance	973,266	1,593,774	1,593,774	1,610,873	17,099	1.07%
Expenses	\$ 4,614,378	\$ 5,479,148	\$ 5,479,148	\$ 5,754,584	\$ 275,436	5.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	36.00	34.43	37.00	35.43	1.00	1.00
Group Health and Life Insurance	10.00	8.80	10.00	7.75	-	(1.05)
Retiree Healthcare Trust	-	1.20	-	2.25	-	1.05
Risk Financing	15.00	15.00	15.00	15.00	-	-
Total	61.00	59.43	62.00	60.43	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 being creative in its approaches.

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

FY2022 DISCUSSION

FY2022 will see several changes and expansions of programs. The new Human Resources Business Partner initiative will be expanded to provide a better level of service to department managers and employees. FY2022 will also see significant progress, and change, to the City's HR system as a specific focus is put on stabilizing the Payroll function. Organizational development continues to undergo a restructure to provide better direction and more, comprehensive learning and development opportunities for employees. Finally, the recent implementation of a new Applicant Tracking System, and its Onboarding capabilities, will allow for Human Resources to focus heavily on competing for talent in the current environment and provide a simple, easy use, the ability for candidates to join the organization.

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The FY2022 AP counts include the addition of one position for Time and Labor support to decrease payroll errors that slow down work efficiency.

HORIZON ISSUES

- The competitive environment in finding high-quality candidates for positions
- The rising cost of benefits – healthcare, pension, leave, etc.
- The functionality of electronic systems/ability to automate processes/functions
- Government regulation of pay and benefits
- Health status of employees and retirees

General Fund

Information Technology Solutions

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Intergovernmental	663,877	-	670,913	-	-	0.00%
Charge for Service	12,765,909	12,452,360	12,452,360	12,188,589	(263,771)	-2.12%
Other	175,551	-	-	-	-	0.00%
Revenue	\$ 13,605,336	\$ 12,452,360	\$ 13,123,273	\$ 12,188,589	\$ (263,771)	-2.12%
Salaries & Benefits	18,169,086	17,919,459	17,782,124	18,785,523	866,064	4.83%
Gen Operating & Maintenance	19,890,687	20,232,129	20,369,464	22,551,541	2,319,412	11.46%
Transfer Out & Other	6,178,323	4,568,534	5,239,447	5,001,139	432,605	9.47%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Expenses	\$ 18,096,216	\$ 15,293,580	\$ 15,964,493	\$ 17,537,956	\$ 2,244,376	14.68%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	159.00	157.98	158.00	156.98	(1.00)	(1.00)
Total	159.00	157.98	158.00	156.98	(1.00)	(1.00)

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 information technology is accomplished through services such as planning and project management, administrative support, technical services, software application development, acquisition, and telecommunications.

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

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

IT Solutions is organized into the following functional areas/bureaus: Infrastructure Engineering, Services, and Enterprise.

The Infrastructure Engineering Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations, and Support Services. Platform Technologies provides server and storage

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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's IT systems and infrastructure. Support Services includes desktop and hardware divisions that manage the city's computing functions and devices. This bureau also leverages Help Desk support to provide IT technical assistance and services for all city departments.

The Services Bureau consists of the following divisions: Application Services and Business Analysis & Planning. The Application Services includes application development and implementation of software systems together with computer-aided dispatch (CAD) division for public safety along with database and geographic information systems (GIS) support. The Business Analysis and Planning division provides business analysis and project management to other city departments for technology projects.

The Enterprise Bureau is responsible for the operations and maintenance of the city's ERP System, Security Division, Radio Division, and Finance Division. 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 Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance. The Radio Services Division manages and operates the city's public safety and public works radio systems. The IT Finance team handles financial and budget management functions, allocations, procurement of technology equipment and services for all city departments, mobility procurement and management along with contract administration. This division is also responsible for the human resources-related functions of the department.

FY2022 DISCUSSION

The FY2022 Recommended Budget includes a reduction of one Sr. Business Process Analyst position that was transferred to Development Services.

IT Solutions had an \$2.2M increase in Other Contractuals Services due to an increase in city contracts and addition of transfer contracts.

HORIZON ISSUES

IT Solutions is actively planning strategies for the following horizon issues in FY2022 and beyond:

The strategies will address:

- the continual rise of sophisticated cybersecurity attacks (phishing, ransom, etc).
- planning for the new City Hall
- deployment of the Neighborhood Wi-Fi initiative
- Covid's impact on workforce retention
- Managing remote work on alternating schedules in reduced office space
- Balancing IT resource availability vs. technology needs

General Fund

Library

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	111,187	271,057	271,057	238,903	(32,154)	-11.86%
Fines & Forfeitures	32,581	9,479	9,479	9,479	-	0.00%
Use of Money & Property	590	301	301	301	-	0.00%
Other	16,777	3,810	3,810	3,810	-	0.00%
Revenue	\$ 161,135	\$ 284,647	\$ 284,647	\$ 252,493	\$ (32,154)	-11.30%
Salaries & Benefits	12,925,249	15,241,377	15,241,377	15,532,847	291,470	1.91%
Gen Operating & Maintenance	6,945,397	7,053,916	7,053,916	7,367,738	313,822	4.45%
Expenses	\$ 19,870,646	\$ 22,295,293	\$ 22,295,293	\$ 22,900,585	\$ 605,292	2.71%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	264.00	232.85	255.00	228.16	(9.00)	(4.69)
Library Automation Systems Sharing	1.00	1.00	-	-	(1.00)	(1.00)
Total	265.00	233.85	255.00	228.16	(10.00)	(5.69)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

System-Wide Services provides the structure and systems needed to maintain library services. The division consists of six operational units including Administrative Services, Communications, Data & Analytics, Facilities

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Management, Human Resources & Training, and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

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FY2022 DISCUSSION

During FY2021, the Library continued with a department-wide reorganization that began in FY2020. As part of the reorganization in FY2021, the library reclassified positions to a higher grade. This will allow libraries to improve programming, outreach, and other services to the communities we serve. The FY2022 Recommended Budget includes a reduction of nine (9) positions to compensate for the reclass of these positions.

The FY2022 Recommended Budget also includes (1) changing the funding source of one position from the Library Automation Fund to the General Fund, (2) transferring one position to the Planning and Data Analytics Department, (3) and reducing the FTE on five positions. The FY2022 AP has a net reduction of nine (9) positions in the General Fund.

Library had a 11.86% decrease in Charge for Service due to Passport and Meeting Room revenue decreasing due to COVID-19.

HORIZON ISSUES

Through the 2018 Bond Program, the construction of one new library will begin. The design of the Far Southwest library (still to be named) is scheduled for completion in December 2021 with construction to begin in February 2022.

In FY2021, the branch library at the Seminary location moved to La Gran Plaza and was named La Gran Biblioteca. In FY2022, the Genealogy, Local History, and Archives (GLHA) division will move to the Seminary location. This will provide better access and hours for the residents that use GLHA services.

The library will resume in-person, indoor programming in our library locations in FY2022. In addition, the Community Engagement and Outreach division will be established.

General Fund

Municipal Court

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	2,449,589	3,450,885	3,450,885	3,145,441	(305,444)	-8.85%
Fines & Forfeitures	4,381,906	5,410,942	5,410,942	5,212,853	(198,089)	-3.66%
Other	506	-	-	-	-	0.00%
Revenue	\$ 6,832,001	\$ 8,861,827	\$ 8,861,827	\$ 8,358,294	\$ (503,533)	-5.68%
Salaries & Benefits	12,025,755	11,639,148	11,639,148	11,971,476	332,328	2.86%
Gen Operating & Maintenance	2,151,895	2,778,150	2,778,150	2,274,729	(503,421)	-18.12%
Expenses	\$ 14,177,650	\$ 14,417,298	\$ 14,417,298	\$ 14,846,205	\$ 428,907	2.97%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	139.00	139.00	132.00	132.00	(7.00)	(7.00)
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	140.00	140.00	133.00	133.00	(7.00)	(7.00)

DEPARTMENT PURPOSE AND GOALS

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

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

The Administration Division has responsibility for the management of overall departmental operations—financial management, budget, treasury, 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 11 judges, including a Chief Judge and a Deputy Chief Judge. Additionally, there are eight substitute judges. All judges are appointed by the City Council. The Judicial Division is responsible for the adjudication of 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, management of the City's jury system processing civil parking citations, and performing other court-related non-judicial activities. The Arraignment

General Fund

Court and Golden Triangle Library satellite service location are separate cost centers that fall under the direction of the Clerk of the Court as well.

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

FY2022 DISCUSSION

During FY2021, an organizational analysis found that Clerk Division resources could be consolidated and resulted in the ability to reduce positions. It was also found that there was a need to reclass two existing positions into a higher grade to accommodate for two Sr. Business Process Analysts.

The FY2022 Recommended Budget AP includes the reduction of seven positions (7) positions to offset the cost of reclassifications. A portion of the budget is retained to accommodate the reclass of the Sr. Business Process Analysts, however, overall savings are generated.

FY2021 marked the conclusion of an 8-month plan that required a final partnership with NashWest in efforts of both completing our original commitments, previously identified in City Secretary Contract No. 48814, and documenting knowledge transfers that provided the necessary minimum tools for self-reliance.

The Court is continuing to adjust and manage court operations, staff, remote work assignments, and resources related to ongoing COVID-19 impacts based on the Texas Office of Court Administration guidelines as dictated by local, state, and federal agencies; most specifically the Texas Supreme Court.

Further, the Municipal Courts Department is transitioning to full in-person services while maintaining virtual dockets for specific events. Nationwide trends related to evolving policing models, studies on enforcement, and burdens of legal financial obligations, steer the department's initiative of improving public trust through community engagement. The court has partnered with several non-profit organizations to bring court services out to the community. Personal service in neighborhoods breaks down the traditional setting of a court proceeding which can be imposing. The court has seen positive results in the adjudication of cases through community efforts.

HORIZON ISSUES

The following are the current identified Horizon Issues for the Municipal Court:

- Re-instate full-court services impacted by COVID
- Redeploy fully operational community engagement programs
- Continue analysis of case filing trends and service demands to determine impacts on staffing and processes
- Further evaluate the role and duties of the Marshal Division citywide
- The future potential of joint court satellite locations with other departments
- Begin exploring new case management solutions

General Fund

Neighborhood Services

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	549,047	816,781	816,781	543,869	(272,912)	-33.41%
Use of Money & Property	164,510	179,085	179,085	175,676	(3,409)	-1.90%
Other	2,502	4,281	4,281	4,281	-	0.00%
Revenue	\$ 716,059	\$ 1,000,147	\$ 1,000,147	\$ 723,826	\$ (276,321)	-27.63%
Salaries & Benefits	4,217,354	4,423,250	4,423,250	4,607,300	184,050	4.16%
Gen Operating & Maintenance	2,255,898	2,429,532	2,429,532	2,660,884	231,352	9.52%
Transfer Out & Other	3,430,000	3,529,000	3,529,000	3,881,000	352,000	9.97%
Expenses	\$ 9,903,252	\$ 10,381,782	\$ 10,381,782	\$ 11,149,184	\$ 767,402	7.39%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	127.00	64.88	127.00	64.88	-	-
Grant Funds	105.00	101.15	105.00	101.15	-	-
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	240.00	174.03	240.00	174.03	-	-

Note: Restated

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

General Fund

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

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

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

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

FY2022 DISCUSSION

The FY2022 Recommended Budget no significant change in service in General Fund. The department has authorization for 15 grant-funded overage FTE positions to assist with the COVID-related Emergency Rental Assistance Programs.

Neighborhood Services has a 33.41% decrease in revenue due to decrease in participation in community centers due to COVID-19.

HORIZON ISSUES

The department continues to face the following challenges/opportunities:

Race and Culture Taskforce

- Improving education outreach for housing programs to assist low-income residents

Affordable Housing Development

- Review Multifamily Incentive policies, identify and recommend ways to increase the number of units affordable to households at 0-30% AMI
- Creation of affordable housing to keep pace with demand

Reliance on Grant Funds

- 80% grant-funded services
- Increased demand for services for low-income residents and neighborhoods

Physical Space for Staff

- Temporary Closure of Community Centers for Renovations

Managing of Cares Act and other COVID-19 related grants of \$105 million.

General Fund

Non Departmental DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other	11,789	-	-	-	-	0.00%
Transfer In	76,407	-	-	-	-	0.00%
Revenue	\$ 88,196	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	(0)	7,703,015	7,703,015	8,478,015	775,000	10.06%
Gen Operating & Maintenance	-	1,629,983	1,517,523	4,205,287	2,575,304	158.00%
Transfer Out & Other	1,145,000	1,145,000	1,145,000	1,145,000	-	0.00%
Expenses	\$ 1,145,000	\$ 10,477,998	\$ 10,365,538	\$ 13,828,302	\$ 3,350,304	31.97%

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 FY2022, 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.

FY2022 DISCUSSION

The FY2022 Recommended Budget for Non-Departmental increases by \$3.2M. In FY2021, the city strategized fiscal stewardship in the light of COVID-19 impacts and funding was streamlined and reallocated to high priority initiatives. For the current year, general employee salary assistance and other contractual costs are increasing back to standard levels.

General Fund

Park and Recreation DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	1,414,768	2,856,633	2,856,633	2,425,209	(431,424)	-15.10%
Use of Money & Property	(45,416)	168,869	168,869	145,717	(23,152)	-13.71%
Other	29,220	25,587	25,587	30,655	5,068	19.81%
Transfer In	306,264	300,084	300,084	299,950	(134)	-0.04%
Revenue	\$ 1,704,836	\$ 3,351,173	\$ 3,351,173	\$ 2,901,531	\$ (449,642)	-13.42%
Salaries & Benefits	20,084,078	21,397,169	21,465,301	22,403,006	1,005,837	4.70%
Gen Operating & Maintenance	23,203,198	27,928,599	27,860,467	27,826,965	(101,634)	-0.36%
Transfer Out & Other	8,462,414	5,057,372	5,057,372	5,492,974	435,602	8.61%
Expenses	\$ 51,749,689	\$ 54,383,140	\$ 54,383,140	\$ 55,722,945	\$ 1,339,805	2.46%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	566.00	337.95	573.00	344.43	7.00	6.48
Community Tree Planting	-	4.40	-	4.40	-	-
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Capital Funds	-	10.50	-	10.50	-	-
Municipal Golf	81.00	53.03	81.00	53.03	-	-
Grant Funds	-	-	13.00	6.24	13.00	6.24
Total	655.00	413.88	675.00	426.60	20.00	12.72

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

The Recreation Division manages fourteen (14) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and the contracts to operate the Northpark YMCA and McDonald YMCA pools. The division operates the following: Mobile Recreation, Summer Day Camp, and After School Programs; Youth Sports; and the CCPD-funded Late Night Program (FW@6) at the Sycamore Community Center.

The Planning and Resource Management Division manages the park system needs and inventory, new parkland acquisition, oversight of park development projects, park system infrastructure maintenance, in-house small capital project construction, and the care of trees on city-owned property and rights-of-way. Additionally, this division is responsible for tracking the revenues and expenditure of park gas well funds and park dedication fees 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, athletics maintenance, adult athletics programs and portions of the CCPD-Parks Community Policing Programs. The Municipal Golf Fund is discussed in the Special Revenue Section.

FY2022 DISCUSSION

The department will continue addressing current and future recreation and open space operations and budget implications related to the COVID-19 impact. Reservations and other revenue are likely to be impacted through FY2022 due to COVID -19.

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

The FY2022 Recommended Budget includes funding for pay for performance and Council-approved prior year maintenance commitments, as well as reductions for electricity and information technology allocations.

The FY2022 AP count includes the addition of thirteen part-time, grant-funded positions for the operation of the Fort Worth ISD After School Program, one maintenance worker for North District, three positions for Alliance park; two positions for the Diamond Hill Community Center, and one position for the Active Net software management.

HORIZON ISSUES

The park inventory will continue to increase with the continuous growth of the city. Due to numerous challenges related to quality and reliability of service provided by contractors, the Park & Recreation Department may need to consider the option of bringing a portion or all of the contract mowing in-house which would result in increased costs.

There is no identified maintenance funding for the three Panther Island Bridges, which include enhanced landscaping and irrigation. These areas were planned to be maintained by a Public Improvement District (PID), but the PID has not been established yet. PARD will assume the maintenance responsibility until the PID is established.

General Fund

Equipment repair costs continue to be high due to aging fleet in the Park Operations Division. Extended repair time associated with older equipment adversely impacts productivity. The Park Operations Division struggles to maintain routine maintenance duties while repairs are being completed. Additionally, there are large mowers which have been neither operable nor repairable for two mow seasons, causing the Division to resort to renting smaller mowers to make up for the deficiency. The use of smaller mowers has caused productivity to drop by up to 67% in some areas resulting in increased labor hours to complete mowing tasks. As such, there are increases in equipment rental and overtime costs.

As put forth in the 2020 Park, Recreation & Open Space Master Plan, goals include providing new parkland and facilities to meet park, recreation, and open space needs in developing and redeveloping areas of the city.

The provision of special and traditional-use facilities to meet growing customer expectations, while achieving equitable service delivery for a diverse demographic population, will require deliberate emphasis and policy focus.

While program participation and attendance for outdoor activities are on the rise, the long-term effects of COVID-19 on venue revenue and attendance, facility program participation, adult programming for indoor sports and youth sports participation are still unknown. It is likely that predominantly indoor programs such as Summer Day Camp, After School Program, classes, Youth Sports, and contract instructor programs may see a decline for another year.

There is also an anticipated decline in group tours due to field trip elimination by schools, and a decline in tourism (especially international and interstate) for at least a year for special use facilities.

General Fund

Planning and Data Analytics

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Transfer In	-	-	-	746,254	746,254	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 746,254	\$ 746,254	0.00%
Salaries & Benefits	2,491,798	3,110,229	3,010,229	3,327,347	217,118	6.98%
Gen Operating & Maintenance	3,743,516	3,389,483	3,489,483	5,408,232	2,018,749	59.56%
Expenses	\$ 6,235,314	\$ 6,499,712	\$ 6,499,712	\$ 8,735,579	\$2,235,867	34.40%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	27.00	27.00	28.00	28.00	1.00	1.00
Total	27.00	27.00	28.00	28.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The Planning and Data Analytics Department was formed in January 2020 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. The Department is responsible for forecasting demographic and economic trends as well as municipal revenues and expenditures; analyzing the fiscal impact and return on investment of policy options; conducting a variety of citywide and small-area planning studies; and, conducting performance and budget analyses to increase the efficiency and effectiveness of municipal operations. Fully implemented, the department will produce a series of four interrelated documents each year: the Comprehensive Plan, a Strategic Plan for the organization, the five-year Capital Improvements Program, and the annual Operating Budget.

The Planning & Data Analytics Department is composed of three divisions: The Data Analytics Division, the Planning Division, and the PDA Administration Division.

The Data Analysis Division is responsible for supporting city departments to establish and monitor operating and capital budgets. This entails coordinating, establishing, and monitoring city budgetary revenues and expenses and citywide tracking. The division provides policy development, performs management studies including five-year projections, property tax assessments, and revenue and expenditure trends throughout the year. The Data Analytics Division also develops, maintains, and executes a 5-year strategic capital plan as well as providing tools, processes, and analyses that support and enhance the delivery of capital projects citywide. Additionally, this division is responsible for supporting departments with the tools and training necessary to improve employee and operational performance and efficiency. The division encourages accountability through monitoring and reporting measures, oversees the department's business plans, promotes continuous improvement through Lean training, conducts surveys, operational reviews, and benchmarking to evaluate a department's efficiency and resource allocation.

General Fund

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

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

FY2022 DISCUSSION

The FY2022 AP increases by one position, transferred from the Library department, to manage the Fort Worth Public Art program. The FY2022 Recommended Budget includes an increase of \$1,786,370 in operating expenses due to the transfer of Public Art to the department in FY2021 and an increase due to health and benefit changes.

HORIZON ISSUES

The Planning & Data Analytics Department will continue to implement and enhance existing technology. The Department is focusing on the development and implementation of a citywide data strategy that will allow the city to advance its analytical capabilities which include technical training, system enhancement, performance measurement, data integrity, and enhanced data integration across departments.

Appraisal district costs, primarily Tarrant and Denton counties, will continue to increase due to payroll costs and appraisal review board compensation.

The Lean Leader training process is very hands-on and does not lend itself to virtual platforms. Thus, the Lean Leader process improvement training has been eliminated for the near future due to the COVID-19 pandemic. The program will be revisited in a new format during the next fiscal year.

The Planning Division will engage with community stakeholders, Trinity Metro, and other City departments in a significant combined corridor planning effort for East Lancaster Avenue that will combine Transit-Oriented Development planning, Bus Rapid Transit concept planning, and the Public Improvement District activities planning along this approximately 5-mile long corridor. The Division will also update and upgrade approximately half of the City's Comprehensive Plan during FY21. In addition, Planning for new development associated with the TEXRail station areas is expected to continue, as will planning/GIS support for the 2022 Bond Program and Open Space Conservation Program. Support will continue for the Trinity River Vision Authority, including work on the completion of the three Trinity River bridges and the first canal section.

General Fund

Police

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	17,445	30,300	30,300	30,000	(300)	-0.99%
Intergovernmental	496,286	-	219,782	-	-	0.00%
Charge for Service	905,457	1,113,831	1,113,831	991,500	(122,331)	-10.98%
Use of Money & Property	2,698	-	-	-	-	0.00%
Other	405,418	569,784	569,784	578,500	8,716	1.53%
Transfer In	838,253	607,810	607,810	607,810	-	0.00%
Revenue	\$ 2,665,557	\$ 2,321,725	\$ 2,541,507	\$ 2,207,810	\$ (113,915)	-4.91%
Salaries & Benefits	234,159,932	240,754,634	240,725,881	250,984,292	10,229,658	4.25%
Gen Operating & Maintenance	27,916,561	31,943,086	32,178,868	31,136,460	(806,626)	-2.53%
Capital Accts	-	16,000	-	-	(16,000)	-100.00%
Debt Service Accts	263,773	273,625	273,625	273,625	-	0.00%
Transfer Out & Other	94,615	-	28,754	-	-	0.00%
Expenses	\$262,434,881	\$272,987,345	\$273,207,127	\$282,394,377	\$ 9,407,032	3.45%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,915.00	1,891.56	1,918.00	1,894.56	3.00	3.00
Crime Control and Prevention District	321.00	308.98	342.00	329.98	21.00	21.00
Grants/Other	3.00	16.00	3.00	16.00	-	-
Total	2,239.00	2,216.54	2,263.00	2,240.54	24.00	24.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

Support Bureau provides 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. The Finance/Personnel Bureau provides the administrative foundation necessary to manage departmental finances, maintain the workforce operate the communications center and provide for departmental training needs.

FY2022 DISCUSSION

The FY2022 Recommended Budget includes funding for salaries and benefits as outlined in the Meet and Confer agreement. The FY2022 AP includes the addition of two Internal Affairs Sergeants to handle all administrative complaints based on recommendations from the Police Expert Panel and the Office of the Police Oversight Monitor and one part-time position to continue implementation of a centralized asset management system. The FY2022 FTE reflects changing one existing position from part-time to full-time in the Asset Management Unit.

HORIZON ISSUES

The Police Department expects to address the following issues in FY2022 and beyond, which may result in some level of budgetary and/or operations impact.

- Evaluate staffing levels continually, monitor attrition projections, and identify staffing efficiencies where possible. As the city continues to grow, increased staffing will be necessary to maintain current levels of service.
- Ensure adequate time is available for patrol officer community engagement, problem-solving and substantial proactive work while still working to decrease response times
- Improve training to continue building community trust and increase professionalism
- Respond to an increasing number of investigative cases and hours to process traditional and emerging crimes
- Evaluate and keep pace with rapid technology and equipment advancements
- Plan for aging city-owned and leased facilities that require annual maintenance, improvements, and/or replacement

General Fund

Property Management

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	259,353	289,634	289,634	201,442	(88,192)	-30.45%
Use of Money & Property	148,919	124,341	1,937,632	2,990,707	2,866,366	2305.25%
Other	19,864	26,831	26,831	43,470	16,639	62.01%
Transfer In	1,642,178	1,498,598	1,498,598	1,341,775	(156,823)	-10.46%
Revenue	\$ 2,070,313	\$ 1,939,404	\$ 3,752,695	\$ 4,577,394	\$ 2,637,990	136.02%
Salaries & Benefits	7,182,556	7,685,049	7,685,049	8,293,264	608,215	7.91%
Gen Operating & Maintenance	4,547,934	5,431,368	7,244,659	8,306,327	2,874,959	52.93%
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,958,000	-	0.00%
Transfer Out & Other	7,345,000	6,918,000	6,918,000	7,363,000	445,000	6.43%
Expenses	\$ 21,033,490	\$ 21,992,417	\$ 23,805,708	\$ 25,920,591	\$ 3,928,174	17.86%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	94.00	83.82	100.00	87.37	6.00	3.55
Capital Funds	7.00	15.37	7.00	17.82	-	2.45
Equipment Services	107.00	108.80	107.00	108.80	-	-
Total	208.00	207.99	214.00	213.99	6.00	6.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as the Fleet Services division contractual services.
- The Utility Administration Section manages the city's conservation initiatives, negotiates and oversees the city's franchise agreements with utility companies that utilize city rights-of-way, and addresses issues with non-franchised utilities that utilize the city's rights-of-way.
- Fuel Services oversees 62 total fuel-related sites anchored by 6 larger multi-fuel sites. Full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund.

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

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

FY2022 DISCUSSION

The FY2022 adopted budget increased by over \$4 million to include the addition of \$2.5M in funding for the maintenance and operations of the New City Hall as well as \$631K for the addition of six authorized positions. The additional positions will assist with the management and maintenance of the additional 400,000 sq. ft. building space at the New City Hall. The increase is offset by a \$2,781,921 increase in Lease Revenue generated from the New City Hall.

The budget also reflects an increase of \$390K in Risk Management allocation costs, a \$184K increase in Pay for Performance, and an increase due to the addition of two Land Agents partially funded from the General Fund who will focus on bond-funded, open space and parks dedication capital projects. The increase is offset by a \$73K reduction in funding for temporary employees.

HORIZON ISSUES

The following issues for FY2021 and beyond are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and or will require some sort of City Council action/decision to adequately address the issue.

Facility Responsibility: As the Property Management Department matures, more facility-related tasks are being moved from other departments to PMD without a corresponding increase in resources. Examples of this trend include responsibility for furniture in common areas in City Hall, ice machines and City Hall exterior landscaping, etc. PMD has talented personnel who can perform a variety of different tasks, but continuing to add new functions

General Fund

without additional resources will spread the limited existing resources too thin to provide high-quality service in all areas.

New Purchasing Responsibility: The new Purchasing Administrative Regulation shifts more responsibility to the Facilities administrative team, including execution and renewal of contracts. With a four-person administrative team, added responsibilities make it difficult for the team to complete daily tasks.

Facility Maintenance: The number of facility maintenance staff has decreased by 8 since FY2008 (13% reduction in staff with 56% footprint growth). As the City continues to grow its inventory of new facilities, including the purchase of the 20 stories New City Hall, increased staff is needed to adequately maintain the new and existing facilities. Facilities have been added to the far northern area of Fort Worth, and with highway construction and added traffic congestion travel time between jobs has increased, which results in slower response time to routine work orders. The staff has been added to the PMD Facilities construction crews to perform capital projects in-house, but there have been no recent additions to the maintenance or administrative staff. City facilities continue to age and require more and more preventive and routine maintenance, which in turn creates more administrative work. Failure to add resources to perform recommended maintenance and associated administrative tasks will result in capital equipment failures soon and slower turnaround times for material and equipment acquisition.

Real Property Management: The Real Property section is responsible for the management of the City's real property asset inventory. This includes the purchase and sale of land rights, developing and maintaining comprehensive information systems and databases that identify properties that the City owns in fee simple title (approx. 3,000); property ownership information using internal and online resources of City fee owned property from numbered (i.e. 1st Street, 28th Street, etc..) streets thru the letter "V" which is completed; and tax-foreclosed properties held in trust for itself and local taxing entities (approx. 150). Since the inception of the Property Management Department, Real Property staff has worked with the IT Department to leverage technological resources to help management identify and track the disposition of these properties. Additionally, the Real Property Division has reduced the City's inventory of Tax Foreclosed Properties through conducting three to four Sealed Bid Sales and approximately ten Direct Sales each year; eligible City fee owned properties will be offered for sale via the sealed bid sale or direct sale process potentially generating revenue specific to the City.

Property Lease Management: Continue to compile and manage 80+ property leases, license agreements, and third-party property management agreements, entering into new agreements when necessary, and assuring that existing leases and agreements are renewed timely so that City operations and community initiatives are met. The Lease administration section is working to identify various technology resources to provide efficiency and effectiveness in tracking the lease assets, assessing space needs and monitoring revenues and expenditures, and utilizing existing programs such as the SharePoint database to easily access current contracts, rent rolls, etc. Additionally, one of the top priorities is to terminate 3rd party leases to reduce the City's financial burden and transition those departments into the New City Hall.

Mineral Management: The City has an estimated total of 11,400 mineral acres with approximately 9,700 mineral acres under lease. Leasing of any of the City's remaining mineral acres for subsurface natural gas drilling continues to be dependent upon a sustained and remarkable increase in the natural gas market. Assurance of an accurate royalty revenue stream requires consistent due diligence review of the City's mineral interest, market price, and production for the City's 457 oil and gas leases currently held in a producing status. Lease assignments and transfers between gas companies, lawsuits, and audits add further complexity to assuring the accuracy of the City's royalty revenue stream. Mineral management continues to work to identify and implement improved technology systems and processes for optimum management of the City's mineral assets.

General Fund

Lake Worth Leases: The City is currently managing numerous residential and commercial leases around Lake Worth. Under the direction of the City Manager's Office and City Council approval, in FY2017, the City began to sell all residential leased lots to the current leaseholders. As sales progress, the rent revenue which offsets salaries and operating expenses in the General Fund will continue to be reduced; however, revenue from Ad Valorem taxes to the City's overall General Fund for these Lake Worth properties will be increased in the long term. The third and final area, known as "Block 9", requires platting. Staff is finalizing the cost necessary for the completion of platting to prepare the properties for sale. Additionally, the staff is researching to identify and implement an online system for the purchase of boat ramp stickers, which will automate the process, reduce cost, and generate additional revenue.

General Fund

Transportation and Public Works

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	23,250	9,709	9,709	29,709	20,000	205.99%
License & Permits	61,802	60,624	60,624	60,624	-	0.00%
Charge for Service	1,220,673	7,278	7,278	161,000	153,722	2112.15%
Other	139,058	181,286	181,286	-	(181,286)	-100.00%
Revenue	\$ 1,444,783	\$ 258,897	\$ 258,897	\$ 251,333	\$ (7,564)	-2.92%
Salaries & Benefits	23,008,423	20,313,694	20,313,694	20,973,746	660,052	3.25%
Gen Operating & Maintenance	12,527,064	13,846,387	13,804,387	13,818,199	(28,188)	-0.20%
Transfer Out & Other	32,025,870	32,938,000	32,980,000	35,908,455	2,970,455	9.02%
Expenses	\$ 67,561,357	\$ 67,098,081	\$ 67,098,081	\$ 70,700,400	\$3,602,319	5.37%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	227.00	216.55	228.00	220.80	1.00	4.25
Capital Funds	-	11.50	-	8.25	-	(3.25)
Stormwater Utility	112.00	110.95	112.00	110.95	-	-
Municipal Parking	18.00	18.00	18.00	18.00	-	-
Capital Project Services	114.00	114.00	114.00	114.00	-	-
Total	471.00	471.00	472.00	472.00	1.00	1.00

Note: Restated.

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 management, and pavement markings. The Department is funded through four different funds: General Fund, Stormwater Utility Fund, Municipal Parking Fund, and the Capital Project Services Fund. Divisional alignment and management of the organization cross funding sources based on functional efficiencies. The divisions within the Department include Business Support, Right-of-Way Management, Streets & Stormwater Operations, Stormwater Management, Regional Transportation and Innovation, Pavement Management, and Transportation Management.

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

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

General Fund

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

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

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

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

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

FY2022 DISCUSSION

The FY2022 Recommended Budget includes an increase of one AP for an addition to the Utility Inspection team. This position will assist in on-sight inspections to ensure quality and compliance with standards.

HORIZON ISSUES

With the pace of development currently occurring in the region, the Department is experiencing constraints in its supply chain for construction-related materials and activities; subsequently, such constraints continue to drive price increases in both labor and construction materials.

The ongoing adoption of the asset management system's advanced modules will greatly increase the capabilities of our asset management program for the transportation network by providing higher-quality decision-making for effective maintenance management practices.

Expediting/facilitating the deployment of 5G network facilities is a high priority for the City. The TPW ROW Management Division will continue to actively work with key City and private stakeholders to identify and implement best practices for permitting, installation, and inspection of these facilities.

General Fund

The department has engaged industry asset management experts to assist in developing an Asset Management Strategy to include evaluating our current asset management capabilities, maturity level, and the development of an Asset Management Road Map to guide the department's asset management efforts over the next 3-5 years.

The recent acquisition of an asphalt milling machine will provide Street Operations with a new avenue to increase street maintenance repairs. Street Operations continues to look for opportunities to increase long lane asphalt repairs to improve the drive for citizens across the city.

Debt Service Funds

Debt Service Funds

Debt Service Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	18,115,116	4,447,182	4,447,182	3,074,790	(1,372,392)	-30.86%
Transfer In	268,717,309	138,417,728	370,093,390	132,439,156	(5,978,572)	-4.32%
Total Revenues	397,672,792	257,809,037	489,484,699	256,586,167	(1,222,870)	-0.47%
Use of Fund Balance	-	1,573,175	36,017,639	1,771,999	198,824	12.64%
Capital Accts	17,850	-	-	-	-	-
Debt Service Accts	402,751,025	252,638,368	523,105,512	254,610,273	1,971,905	0.78%
Transfer Out	3,877,121	-	-	2,975,650	2,975,650	0.00%
Total Expenses	406,645,996	252,638,368	523,105,512	257,585,923	4,947,555	1.96%
Contribution to Fund Balance	-	6,743,844	2,396,826	772,243	(5,971,601)	-88.55%
Revenues Over(Under) Expenses	\$ (8,973,204)	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

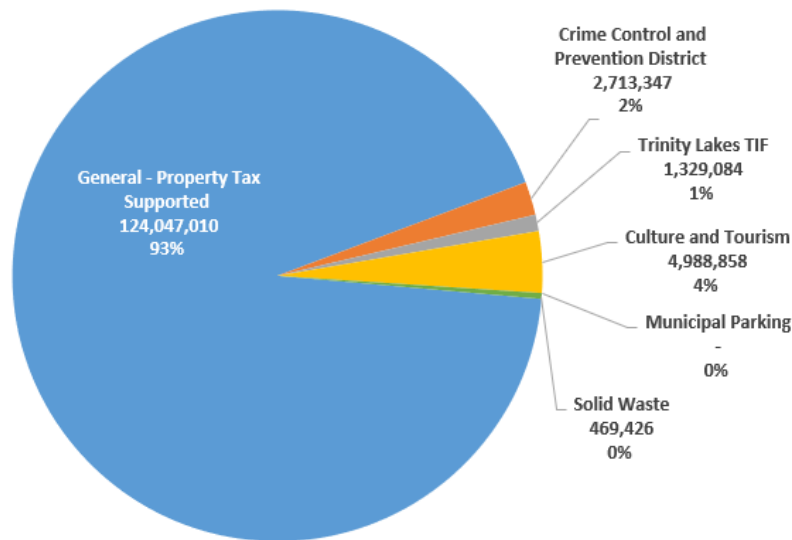
Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest 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 FY2022 debt service requirements as of August 4, 2021, for all funds' outstanding debt are \$254,506,269 (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 (FY2022), \$133,547,724 is for general obligation bonds, certificates of obligation, loans, and tax notes.

Debt Service Funds

Total General Obligation Debt



Ad Valorem Tax Supported Debt

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

Current Property Tax	\$	120,022,221
Other Revenue	\$	<u>8,167,221</u>
	\$	128,189,442

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (20.14%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2022 the city's combined adopted property tax rate is \$0.7325 per \$100 of assessed valuation with a 98.25% collection rate. This represents a \$0.15 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 \$120 million which, along with other revenues, will allow the repayment of all current general debt obligations.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax-supported debt. This amount is calculated at the time the bonds are sold and based on a 98.25% collection rate. Self-supporting debt does not count against the \$1.50.

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

Debt Service Fund

General Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	10,116,492	4,097,182	4,097,182	3,074,790	(1,022,392)	-24.95%
Transfer In	30,753,141	2,771,134	106,857,659	4,042,431	1,271,297	45.88%
Use of Fund Balance	-	-	7,600,989	-	-	0.00%
Revenue	\$151,710,000	\$121,812,443	\$233,499,957	\$ 128,189,442	\$ 6,376,999	5.24%
Debt Service Accts	157,738,460	121,812,443	233,499,957	125,213,792	3,401,349	2.79%
Transfer Out & Other	-	-	-	2,975,650	2,975,650	0.00%
Expenses	\$157,738,460	\$121,812,443	\$233,499,957	\$ 128,189,442	\$ 6,376,999	5.24%

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for capital necessities including equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source. For the current year, the General Debt Service Fund is supporting \$2,975,650 in Municipal Parking Debt, due to the impacts of COVID negatively affecting the parking revenue stream. Since the enterprise revenue is not sufficient to support the debt, the debt has secondary coverage by property tax.

Tax-supported debt is shown in the following chart. Not included in the chart is \$100k in handling charges or the Municipal Parking debt mentioned above.

FY2022	Principal	Interest	Total Debt Service
	\$ 93,755,000	\$ 31,358,791	\$ 125,113,791
2012 Combination Tax	4,470,000	1,593,500	6,063,500
2012 General Purpose Ref	9,290,000	2,852,000	12,142,000
2013 General Purpose Ref	565,000	268,375	833,375
2013A Combination Tax	2,480,000	1,226,100	3,706,100
2013C Combination Tax	920,000	460,431	1,380,431
2014 General Purpose Ref	3,940,000	130,020	4,070,020
2015 General Purpose Ref	385,000	30,465	415,465
2015A General Purpose Ref	10,045,000	3,195,363	13,240,363
2016 General Purpose Ref	8,150,000	4,032,200	12,182,200
2016 Tax Notes	1,410,000	30,888	1,440,888
2017 Tax Notes	2,610,000	131,596	2,741,596
2018 General Purpose	2,250,000	1,489,145	3,739,145
2018 Tax Notes	1,790,000	342,250	2,132,250
2019 General Purpose	4,520,000	3,098,700	7,618,700
2019 Tax Notes	1,160,000	293,250	1,453,250
2020 General Purpose Ref & Imp	7,605,000	3,761,150	11,366,150
2020 Tax Notes	3,295,000	935,650	4,230,650
2021 Combination Tax	710,000	619,083	1,329,083
2021 Gen Purpose Ref (Taxable)	955,000	362,170	1,317,170
2021 General Purpose Ref & Imp	25,500,000	5,720,613	31,220,613
2021C Tax Notes	1,705,000	785,842	2,490,842

Debt Service Fund

Culture and Tourism Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	793,051	300,000	300,000	-	(300,000)	-100.00%
Transfer In	29,542,101	6,695,447	10,131,798	4,988,858	(1,706,589)	-25.49%
Revenue	\$ 30,335,152	\$ 6,995,447	\$ 14,198,647	\$ 4,988,858	\$(2,006,589)	-28.68%
Debt Service Accts	29,462,981	6,698,647	14,198,647	4,988,858	(1,709,789)	-25.52%
Transfer Out & Other	3,877,121	296,800	-	-	(296,800)	-100.00%
Expenses	\$ 33,340,102	\$ 6,995,447	\$ 14,198,647	\$ 4,988,858	\$(2,006,589)	-28.68%

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 FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 3,870,000	\$ 1,118,858	\$ 4,988,858
2013 General Purpose Ref	1,865,000	37,300	1,902,300
2013B Combination Tax	490,000	28,955	518,955
2015A General Purpose Ref	-	177,250	177,250
2020 General Purpose Ref & Imp	1,395,000	767,600	2,162,600
2021 Gen Purpose Ref (Taxable)	120,000	107,753	227,753

Debt Service Fund

Venue Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	197,759	-	-	-	-	0.00%
Transfer In	12,966,919	15,005,217	12,955,829	15,013,829	8,612	0.06%
Revenue	\$ 13,164,677	\$ 15,005,217	\$ 14,926,098	\$ 15,013,829	\$ 8,612	0.06%
Debt Service Accts	10,102,518	14,926,098	14,926,098	14,926,498	400	0.00%
Transfer Out & Other	-	79,119	-	87,331	8,212	10.38%
Expenses	\$ 10,102,518	\$ 15,005,217	\$ 14,926,098	\$ 15,013,829	\$ 8,612	0.06%

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 5,480,000	\$ 9,444,898	\$ 14,924,898
2017A Special Tax Rev	2,220,000	4,113,306	6,333,306
2017B Special Tax Rev	3,260,000	5,331,592	8,591,592

Debt Service Fund

Municipal Parking Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	25,032	-	-	-	-	0.00%
Transfer In	3,207,760	2,976,525	2,976,525	2,975,650	(875)	-0.03%
Revenue	\$ 3,232,792	\$ 2,976,525	\$ 2,976,525	\$ 2,975,650	\$ (875)	-0.03%
Debt Service Accts	3,207,750	2,976,525	2,976,525	2,975,650	(875)	-0.03%
Expenses	\$ 3,207,750	\$ 2,976,525	\$ 2,976,525	\$ 2,975,650	\$ (875)	-0.03%

FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. For the current year, parking revenues will not be sufficient to cover the debt, therefore general debt service will be supporting coverage of the obligation. This will be executed by a transfer in of funds from the General Debt Service Fund.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2022.

FY2022	Principal	Interest	Total Debt Service
	\$ 1,760,000	\$ 1,215,650	\$ 2,975,650
2016 General Purpose Ref	1,760,000	1,215,650	2,975,650

Debt Service Fund

Rock Creek PID Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Transfer In	-	-	-	-	-	0.00%
Use of Money & Property	32,590	-	-	-	-	0.00%
Use of Fund Balance	-	1,573,175	1,654,896	-	(1,573,175)	-100.00%
Revenue	\$ 32,590	\$ 1,573,175	\$ 898,175	\$ -	\$(1,573,175)	-100.00%
Debt Service Accts	898,175	1,573,175	1,654,896	-	(1,573,175)	-100.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ 898,175	\$ 1,573,175	\$ 898,175	\$ -	\$(1,573,175)	-100.00%

FUND PURPOSE AND GOALS

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

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

Debt Service Fund

Solid Waste Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	147,522	-	-	-	-	0.00%
Transfer In	504,988	484,620	484,620	469,426	(15,194)	-3.14%
Revenue	\$ 652,510	\$ 484,620	\$ 484,620	\$ 469,426	\$ (15,194)	-3.14%
Debt Service Accts	504,988	484,620	484,620	469,426	(15,194)	-3.14%
Expenses	\$ 504,988	\$ 484,620	\$ 484,620	\$ 469,426	\$ (15,194)	-3.14%

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest by series for each bond issuance that has a payment due in FY2022.

FY2022	Principal	Interest	Total Debt Service
	\$ 435,000	\$ 34,426	\$ 469,426
2015 General Purpose Ref	435,000	34,426	469,426

Debt Service Fund

Stormwater Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	804,130	-	-	-	-	0.00%
Transfer In	8,910,580	11,196,552	68,196,552	7,727,896	(3,468,656)	-44.88%
Use of Fund Balance	-	-	-	1,771,999	1,771,999	100.00%
Revenue	\$ 9,714,710	\$ 11,196,552	\$ 68,196,552	\$ 9,499,895	\$(1,696,657)	-15.15%
Debt Service Accts	8,794,925	8,799,726	65,799,726	9,499,895	700,169	7.96%
Transfer Out & Other	-	2,396,826	2,396,826	-	(2,396,826)	-100.00%
Expenses	\$ 8,794,925	\$ 11,196,552	\$ 68,196,552	\$ 9,499,895	\$(1,696,657)	-15.15%

FUND PURPOSE AND GOALS

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

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 5,000,000	\$ 4,497,494	\$ 9,497,494
2016 Drainage Rev	945,000	486,775	1,431,775
2019 Drainage Rev Ref	1,425,000	1,051,431	2,476,431
2020 Drainage Rev Ref	2,630,000	2,959,288	5,589,288

Debt Service Fund

Water Prior Lien Debt Service

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	5,861,769	50,000	50,000	-	(50,000)	-100.00%
Transfer In	141,762,632	99,288,233	168,490,407	97,221,066	(2,067,167)	-2.08%
Use of Fund Balance	-	-	21,024,636	-	-	0.00%
Revenue	\$147,624,402	\$ 99,338,233	\$189,565,043	\$ 97,221,066	\$(2,117,167)	-2.13%
Debt Service Accts	151,173,854	95,367,134	189,565,043	96,536,154	1,169,020	1.23%
Transfer Out & Other	-	3,971,099	-	684,912	(3,286,187)	-82.75%
Expenses	\$151,173,854	\$ 99,338,233	\$189,565,043	\$ 97,221,066	\$(2,117,167)	-2.13%

FUND PURPOSE AND GOALS

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

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

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2022. An additional minimal amount is included in debt service accounts that do not show below. This is due to external requirements in addition to budgetary needs.

FY2022	Principal	Interest	Total Debt Service
	\$ 63,715,000	\$ 32,821,152	\$ 96,536,152
2009 W&SS Revenue Bonds	815,000	-	815,000
2012 Water and Sewer Ref	3,065,000	477,625	3,542,625
2014 W&SS Ref and Imp	5,655,000	4,800,925	10,455,925
2015 W&SS Rev	1,855,000	439,179	2,294,179
2015A W&S Ref and Imp	9,100,000	4,249,044	13,349,044
2015B W&SS Rev	850,000	133,059	983,059
2016 W&SS Ref and Imp	4,425,000	2,327,025	6,752,025
2017 W&SS Rev	475,000	186,449	661,449
2017A W&SS Rev Ref Imp	775,000	3,610,650	4,385,650
2017B W&SS Rev	4,060,000	673,447	4,733,447
2018 W&SS Rev	890,000	1,844,994	2,734,994
2019 W&SS Rev	1,665,000	3,456,369	5,121,369
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	10,235,000	5,760,150	15,995,150
2021 W&SS Rev Ref Imp	16,735,000	4,750,677	21,485,677

Debt Service Fund

Water Sub Lien Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	28,356	-	-	-	-	0.00%
Transfer In	39,456,192	-	-	-	-	0.00%
Revenue	\$ 39,484,547	\$ -	\$ 41,629,731	\$ -	\$ -	0.00%
Debt Service Accts	40,867,375	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ 40,867,375	\$ -	\$ 41,629,731	\$ -	\$ -	0.00%

FUND PURPOSE AND GOALS

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

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

Special Revenue Funds

Special Revenue Fund

Alliance Maintenance Facility

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	405,776	236,900	236,900	437,066	200,166	84.49%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,330,514	1,738,778	1,738,778	1,700,668	(38,110)	-2.19%
Special Assesments	-	-	-	-	-	0.00%
Other	3,371,535	2,874,810	2,874,810	2,485,896	(388,914)	-13.53%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	601,534	601,534	486,386	(115,148)	-19.14%
Revenue	\$ 5,107,825	\$ 5,452,022	\$ 5,452,022	\$ 5,110,016	\$ (342,006)	-6.27%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	4,956,679	5,452,022	5,452,022	5,110,016	(342,006)	-6.27%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,956,679	\$ 5,452,022	\$ 5,452,022	\$ 5,110,016	\$ (342,006)	-6.27%

FUND PURPOSE AND GOALS

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

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

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

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

Special Revenue Fund

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

FY2022 DISCUSSION

FY2022 Recommended budget includes a decrease in lease revenue and recovery of utilities by \$226K related to one less tenant and reduced revenues associated with GDC's bankruptcy. The budget also reflects an approximately \$342K decrease in expenses related to contractual services and utilities. This results in a reduction of \$115k in the use of fund balance.

HORIZON ISSUES

The following issues for FY2022 are expected to result in some level of budgetary and/or operational impact over the next one to ten years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and/or adequately addressing the issue may require some sort of City Council action/decision.

Lease Revenues: The GDC bankruptcy may result in a loss of approximately \$760K in lease revenue and utility reimbursements. The final determination of the impact of lost revenue from GDC is contingent upon the bankruptcy court ruling in September 2021. A potential increase of lease revenue with new tenants and reimbursable costs could result in approximately \$20M over the next 10 years if lease negotiations are finalized and executed.

Central Utility Plant: The replacement chiller is expected to be operational at the end of FY2021 and is expected to increase efficiency that will result in a decrease of approximately \$500K in utility expenses. Additionally, capital improvements such as a new chiller pump may be required at a cost of approximately \$400K.

Fuel Farm: Anticipated fuel farm expansion is expected to result in additional fuel sales revenue of approximately \$200K annually.

Special Revenue Fund

Botanic Gardens

FUND SUMMARY

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

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

FUND PURPOSE AND GOALS

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

Special Revenue Fund

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

FY2022 DISCUSSION

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

The FY2022 AP count holds at zero, as all positions were eliminated due to the transfer.

HORIZON ISSUES

With the change to non-profit management, major changes in how the Garden does business are anticipated. The management agreement requires that growth in generated revenues and donations supporting operations exceeds inflationary growth in the management fee. As a result, efforts to expand the membership base through active promotion and recruitment will accelerate. Programs to procure and manage sponsorships, donations, and other private funds will continue to grow as quickly as funding allows. Significant growth in exhibits, with one large (over \$100,000) and at least one smaller (less than \$100,000), is planned annually through 2023. Examples are an Orchid Show in the spring and Big Bugs in the summer and fall of 2022. New and expanded garden programs will also be needed to support growth in generated revenue.

The management agreement obligates the City to debt funding of \$17 million in deferred maintenance plus a CPI inflation accelerator by the end of the 2026 bond cycle. Approximately \$8 million in requests for the 2022 bond program are in process. This revenue will support relocating and replacing greenhouses and other facilities, planning, and construction of a proposed Children's Garden and other educational assets, and repairing and repurposing current vehicular ways and internal parking as pedestrian and landscape spaces. Other proposed improvements include replacing or upgrading mechanical equipment, other facilities and systems, and garden infrastructure. It is anticipated that public funding for capital improvements will be supplemented by substantial private funding.

Special Revenue Fund

Community Tree Planting FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	13,121	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	1,500	-	-	-	-	0.00%
Transfer In	424,153	455,158	455,158	-	(455,158)	-100.00%
Use of Fund Balance	-	34,900	34,900	495,282	460,382	1319.15%
Revenue	\$ 438,775	\$ 490,058	\$ 490,058	\$ 495,282	\$ 5,224	1.07%
Salaries & Benefits	279,386	292,083	292,083	322,154	30,071	10.30%
Gen Operating & Maintenance	93,485	140,975	140,975	158,128	17,153	12.17%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	57,000	57,000	15,000	(42,000)	-73.68%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 372,872	\$ 490,058	\$ 490,058	\$ 495,282	\$ 5,224	1.07%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	-	4.40	-	4.40	-	-
Total	-	4.40	-	4.40	-	-

FUND PURPOSE AND GOALS

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

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

Special Revenue Fund

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

FY2022 DISCUSSION

The FY2022 Recommended Budget includes funding for equipment replacement and facility repair and maintenance needs. There are five positions in the General Fund that are partially funded by the Community Tree Planting Fund, which amounts to 4.40 FTE.

In the past, the Program was funded wholly by annual disbursements from the PARD's Gas Endowment Fund. For the FY2022 Recommended Budget, the Program is funded from the Program's fund balance, which consists of savings from prior fiscal years. The savings accumulated from previous fiscal years is enough to fund the Program while maintaining the fund balance requirement in accordance with the Financial Management Policy Statements.

HORIZON ISSUES

The Program uses 11 different pieces of equipment that range up to 34 years old. While the FY2021 Adopted Budget included funding for three high priority equipment replacements. During the annual meeting with Fleet Services, another piece of Program equipment rose to the top of the replacement list. The FY2022 budget requests additional funding for this piece of equipment, and additional funding will be requested in future fiscal years to replace the remaining equipment.

The Program also utilizes a 90-year old greenhouse for seed-starting and propagation. Funding was allocated in the FY2021 Adopted Budget and will continue to be allocated in the next few fiscal years, to update and modernize the facility to better accommodate the hundreds of visitors and guests that train and volunteer each year.

Special Revenue Fund

Crime Control and Prevention District

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	5,931,419	6,797,805	6,797,805	6,437,053	(360,752)	-5.31%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	190,707	130,440	130,440	105,664	(24,776)	-18.99%
Special Assessments	-	-	-	-	-	0.00%
Other	356,882	17,582	17,582	211,103	193,521	1100.68%
Transfer In	140,773	411,000	411,000	187,501	(223,499)	-54.38%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 85,311,860	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%
Salaries & Benefits	40,813,154	47,760,665	48,405,823	51,586,018	3,825,353	8.01%
Gen Operating & Maintenance	15,793,651	20,691,517	21,005,518	25,891,633	5,200,116	25.13%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	21,491,305	18,118,280	17,159,121	17,458,319	(659,961)	-3.64%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 78,098,110	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	-	-
Police	321.00	308.98	342.00	329.98	21.00	21.00
Parks and Recreation	8.00	8.00	8.00	8.00	-	-
Total	337.00	324.98	358.00	345.98	21.00	21.00

FUND PURPOSE AND GOALS

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

Special Revenue Fund

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

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

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

CCPD Goals:

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

Special Revenue Fund

CCPD – Neighborhood Services

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	633,642	755,352	755,352	792,257	36,905	4.89%
Gen Operating & Maintenance	25,541	92,907	92,907	81,312	(11,595)	-12.48%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 659,183	\$ 848,259	\$ 848,259	\$ 873,569	\$ 25,310	2.98%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	8.00	8.00	8.00	8.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

FY2022 DISCUSSION

The FY2022 Recommended budget decreased in General Operating & Maintenance due to the addition and/or increase in ITS and Risk allocations. There are no significant changes in service level.

HORIZON ISSUES

The department is in the process of restructuring the after-hours program to attract more youth, offer more career training and education that will lead them to self-sufficiency.

Special Revenue Fund

CCPD – Park and Recreation DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	643,114	876,773	850,772	891,357	14,584	1.66%
Gen Operating & Maintenance	403,004	237,544	263,545	237,493	(51)	-0.02%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	163,500	163,500	-	(163,500)	-100.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,046,118	\$ 1,277,817	\$ 1,277,817	\$ 1,128,850	\$ (148,967)	-11.66%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	8.00	8.00	8.00	8.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

The Park & Recreation Department is a participant of the CCPD Fund and manages three CCPD-funded initiatives: Parks Community Policing, 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 Gang Graffiti Abatement initiative aids in the removal of graffiti from tagged or vandalized properties.

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

FY2022 DISCUSSION

The Graffiti Abatement Program (GAP) will continue its focus on achieving measured outcomes as documented by the Customer Relationship Management (CRM) and community outreach numbers. GAP will continue to be active throughout all City of Fort Worth communities with tailored presentations on graffiti, graffiti prevention, and other forms of art. GAP will continue to foster relationships with organizations such as Keep Fort Worth

Special Revenue Fund

Beautiful, Fort Worth Independent School District, Police Explorers, and the Community Emergency Response Team (CERT). GAP will also work with Fort Worth Public Art to assess its graffiti prevention actions, such as murals in the community, and aim to establish diverse ways to represent the communities and enhance the beautification of the City of Fort Worth.

The FY2022 Recommended Budget includes the reduction of one-time funding for the replacement of GAP vehicles and reinstatement of pay for performance.

HORIZON ISSUES

Due to the age of the existing equipment, such as pressure washers, equipment repair costs have increased significantly each passing year. The frequent repairs have resulted in longer repair times due to the heavy backlog of repairs on the schedule. This leads to the GAP equipment being out of service for extended periods which impacts productivity.

Due to an increase in graffiti over the last 13 months and having to find better products to abate graffiti, operating supplies expenditures have increased, which will require additional budget allocation in future years.

Special Revenue Fund

CCPD – Police

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	5,931,419	6,797,805	6,797,805	6,437,053	(360,752)	-5.31%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	190,707	130,440	130,440	105,664	(24,776)	-18.99%
Special Assessments	-	-	-	-	-	0.00%
Other	356,882	17,582	17,582	211,103	193,521	1100.68%
Transfer In	140,773	411,000	411,000	187,501	(223,499)	-54.38%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 85,311,860	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%
Salaries & Benefits	39,536,398	46,128,540	46,799,699	49,902,404	3,773,864	8.18%
Gen Operating & Maintenance	15,365,107	20,361,066	20,649,066	25,572,828	5,211,762	25.60%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	21,491,305	17,954,780	16,995,621	17,458,319	(496,461)	-2.77%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 76,392,809	\$ 84,444,386	\$ 84,444,386	\$ 92,933,551	\$8,489,165	10.05%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	321.00	308.98	342.00	329.98	21.00	21.00
Total	321.00	308.98	342.00	329.98	21.00	21.00

DEPARTMENT PURPOSE AND GOALS

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

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

Special Revenue Fund

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

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

FY2022 DISCUSSION

The FY2022 Recommended Budget includes funding for salaries and benefits as outlined in the Meet and Confer agreement, continued funding for Classes 150 and 151 to maintain current levels of staffing and additional funding to start Classes 152 and 153, capital funding for technology, vehicles and Crime Lab equipment, and the addition of 10 Civilian Response Specialists to address low priority calls. Also included is the addition of 4 Police Detectives to address homicide and sexual assault cases, the addition of 2 Neighborhood Patrol Officer Sergeants in the North and Northwest Patrol Divisions, the addition of 1 Field Training Sergeant to oversee field training functions, the addition of 1 Community Safety Sergeant to oversee the Community Safety Partnership Program and the addition of 3 Internal Affairs Sergeants to handle all administrative complaints based on recommendations from the Police Expert Panel and the Office of the Police Oversight Monitor.

HORIZON ISSUES

The Police Department expects to address the following issues in FY2022 and beyond, which result in some level of budgetary and/or operations impact.

- Evaluate staffing levels continually and identify staffing efficiencies where possible.
- Plan training academies accordingly based on attrition projections with the goal of staying as close to zero vacancies as possible
- Plan for long-term capital needs appropriately by contributing funding in excess of fund balance requirements to capital projects
- Improve training in order to continue to build community trust and increase professionalism
- Evaluate and keep pace with rapid technology and equipment advancements
- Plan for aging city-owned and leased facilities that require annual maintenance, improvements, and/or replacement

Special Revenue Fund

Culture and Tourism

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	15,011,518	20,595,023	18,804,328	20,526,113	(68,910)	-0.33%
License & Permits	5,250	15,500	15,500	5,500	(10,000)	-64.52%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	3,576,843	3,990,513	3,714,055	4,833,487	842,974	21.12%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,576,241	7,643,922	7,209,543	9,161,429	1,517,507	19.85%
Special Assesments	-	-	-	-	-	0.00%
Other	1,719,566	1,768,351	1,323,958	1,859,903	91,552	5.18%
Transfer In	2,216,407	1,210,641	1,210,641	3,691,893	2,481,252	204.95%
Use of Fund Balance	-	1,202,887	2,484,591	-	(1,202,887)	-100.00%
Revenue	\$ 28,105,824	\$ 36,426,837	\$ 34,762,616	\$ 40,078,325	\$3,651,488	10.02%
Salaries & Benefits	9,073,972	10,545,591	10,398,091	11,187,048	641,457	6.08%
Gen Operating & Maintenance	20,321,105	22,975,013	22,465,292	25,903,192	2,928,179	12.75%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,484,936	2,906,233	1,899,233	2,988,085	81,852	2.82%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 32,880,013	\$ 36,426,837	\$ 34,762,616	\$ 40,078,325	\$3,651,488	10.02%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	135.00	135.00	135.00	135.00	-	-
Total	135.00	135.00	135.00	135.00	-	-

FUND PURPOSE AND GOALS

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

The Culture & Tourism Fund is supported by three primary revenue sources: the Hotel/Motel Occupancy Tax, the Dallas/Fort Worth Revenue Sharing, and the revenues generated by the Fort Worth Convention Center and the Will Rogers Memorial Center.

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

Special Revenue Fund

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

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

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

FY2022 DISCUSSION

The Culture and Tourism Fund is a Special Revenue Fund that requires revenues and expenses to balance. When comparing FY2022 to the FY2021 budget, the major contributor to the 10% increase is the return of business to both the Fort Worth Convention Center and Will Rogers Memorial Center to pre-pandemic levels. Additionally, the recovery of revenues associated with travel and tourism, such as the Hotel Occupancy Tax provides revenues needed to fully restore services and fill vacancies that were placed on hold during the loss of business related to the pandemic. The 7% portion of HOT generates 53% of the operating fund revenue for FY2022. Additionally, economic development grant rebates for the Omni and Sheraton hotels will increase in FY2022. Finally, Culture and Tourism continue to manage the contract with Visit Fort Worth and will also continue to reimburse the management group for the Dickies Arena commercial liability insurance that is estimated to be \$318K.

The challenge that the Department continues to face is new standards for health and safety at both facilities, which require not only a change in the operational and janitorial processes for the buildings but the need for new supplies. With a new strategic vision in mind, our people and our venues will strive to be the "Best in Class" in the eyes of our customers and our competitors.

HORIZON ISSUES

- Reducing reliance on HOT taxes by the Culture and Tourism Fund
- Reevaluating the PED Capital Improvement Program and FWCC Expansion
- Return of Events at Dickies and Other Locations
- Continuation of GBAC STAR Accreditation Standards and Practices
- Renewed Focus on Sales and Marketing Partnerships
- Fully Staffing the Department; the department has highest vacancies in the last 20 years
- Managing Increased Supplies and Materials Costs

Both facilities continue to deal with unplanned repair and maintenance costs. PED will continue balancing the goal of maintaining fiscal strength and stability through long-term financial planning as careful stewards of the funds.

Special Revenue Fund

Culture and Tourism 2% CY Tax

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	4,272,848	5,870,007	5,116,605	5,843,175	(26,832)	-0.46%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 4,272,848	\$ 5,870,007	\$ 5,116,605	\$ 5,843,175	\$ (26,832)	-0.46%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,691,447	5,870,007	5,116,605	5,843,175	(26,832)	-0.46%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 3,691,447	\$ 5,870,007	\$ 5,116,605	\$ 5,843,175	\$ (26,832)	-0.46%

FUND PURPOSE AND GOALS

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

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

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

Special Revenue Fund

FY2022 DISCUSSION

In March of 2020, the entire nation was impacted by the disaster declaration for the COVID-19 Pandemic effectively suspending all business for the hotel industry in Fort Worth into the beginning of the 2021 fiscal year. Even with state and local isolation and occupancy reduction orders rescinded, the recovery of the travel and tourism industry continued to be slow for the first half of FY2021 but has started to gain momentum in the summer of 2021. The revenue generated by the Hotel Occupancy Tax is estimated to increase by 13% in the FY2022 Recommended Budget. The Convention Center Legacy debt will be fully covered by revenue generated in the FY2022 year, without reliance on fund balance

HORIZON ISSUES

The continued uncertainty of another pandemic crisis which could directly impact the Tourism industry will continue to shadow the collection of hotel occupancy taxes until public confidence has been restored. Convention Center legacy debt will be fully repaid by 2026, which will allow for funds to be available for the Expansion project.

Special Revenue Fund

DFW Revenue Sharing

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	6,795,607	3,660,000	1,500,000	5,500,000	1,840,000	50.27%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	1,162,825	2,200,000	2,200,000	0.00%
Revenue	\$ 6,795,607	\$ 3,660,000	\$ 2,662,825	\$ 7,700,000	\$4,040,000	110.38%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	5,900,000	3,660,000	2,662,825	7,700,000	4,040,000	110.38%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,900,000	\$ 3,660,000	\$ 2,662,825	\$ 7,700,000	\$4,040,000	110.38%

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.

In 1998, the City of Fort Worth entered into an agreement with the Cities of Euless 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

Special Revenue Fund

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.

FY2022 DISCUSSION

In FY2022, it is anticipated that the tourism industry will begin to make the climb back to Pre-COVID levels. DFW revenues in FY2021 performed better than anticipated. FY22's budget is 52% more than FY21's. With a robust fund balance, the Will Rogers legacy debt will be fully covered along with a sizeable contribution to the Venue debt.

HORIZON ISSUES

Travel and tourism businesses that generate tax revenue for DFW revenue sharing will continue to regain its footing, but as it has continued to outperform the budget, any regional increases only speed up paying off debt and contributing to the Expansion of the Convention Center.

When the pandemic ends, travel and tourism habits may change in ways that affect that DFW revenue streams. For example, mass transit options from DFW to Fort Worth and Dallas may become more popular, thus reducing the revenue generated by rental cars. Short term rentals are just one portion of shared revenues. The end of the pandemic and new business trends for this fund and others will have to be carefully monitored for the City to prudently manage this and other Culture and Tourism Funds.

Special Revenue Fund

Culture and Tourism Proj Fin Zone

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	2,580,126	4,500,000	-	4,407,846	(92,154)	-2.05%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	30,532	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	4,011,130	1,189,334	1,189,334	-	(1,189,334)	-100.00%
Use of Fund Balance	-	-	833,473	-	-	0.00%
Revenue	\$ 6,621,788	\$ 5,689,334	\$ 2,022,807	\$ 4,407,846	\$(1,281,488)	-22.52%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	600,000	600,000	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	11,979,988	5,689,334	2,022,807	3,807,846	(1,881,488)	-33.07%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 11,979,988	\$ 5,689,334	\$ 2,022,807	\$ 4,407,846	\$(1,281,488)	-22.52%

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. The two qualified projects are the Fort Worth Convention Center expansion and the new Dickies Arena on the campus of the Will Rogers Memorial Complex. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

Special Revenue Fund

FY2022 DISCUSSION

The FY2022 Recommended Budget increases by 54% due to the projected increase in HOT taxes as the post-COVID recovery continues as seen in the other funds. Unlike 2020, the fund will not exhaust all fund balance, rather will utilize DFW revenue share to restore the PFZ fund balance. 100% of the revenue received will be used to meet the debt on Dickies Arena. Additionally, due to an overpayment in 2020, the fund owes the State back \$1.8M. The total debt service payment is \$15M and the PFZ is only one source. . As with the other funds, returning to normal in a post COVID world will continue to bring uncertainty. But all indications point to a faster recovery than anticipated. The performance will continue to be monitored and new hotels in the zone will be captured as they come onboard. Five (5) new hotels have been added to the zone and more are planned in FY2022.

HORIZON ISSUES

As new hotels open and current properties expand within the zone, revenues are anticipated to grow, allowing for additional funds to be allocated for the repayment of debt and capital improvements. The City's long-range plan has committed these funds to expand the Convention Center, which will be renewed using ARPA grant funding. Monitoring of the fund's performance will be critical as the debt service payment for the Dickies Arena continues to be \$15M in FY2022.

Special Revenue Fund

Arena Operating FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	3,828,736	6,000,000	4,250,000	4,323,995	(1,676,005)	-27.93%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	4,020	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	515,991	-	-	-	-	0.00%
Use of Fund Balance	-	2,859,285	2,390,264	-	(2,859,285)	-100.00%
Revenue	\$ 4,348,747	\$ 8,859,285	\$ 6,640,264	\$ 4,323,995	\$(4,535,290)	-51.19%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	515,991	8,859,285	6,640,264	4,323,995	(4,535,290)	-51.19%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 515,991	\$ 8,859,285	\$ 6,640,264	\$ 4,323,995	\$(4,535,290)	-51.19%

FUND PURPOSE AND GOALS

Chapter 334 of the Texas Local Government Code (LGC) authorizes the City to designate various sports and community-related capital improvements as a “venue project”. In July 2014, the City Council adopted a resolution (No. 4327-07-2014) to authorize a new Multipurpose Arena designated as the venue project. In November 2014, a special election was held and the majority voted in favor of authorizing these specific taxes to assist in the financing of the venue project.

The special venue taxes are:

- Stall Taxes – each stall or pen that a person can use or occupy in connection with a Livestock Event, at a rate of \$1.00 per stall or pen per day, with the aggregate total not to exceed \$20.00 per stall or pen.
- Admission (Ticket) Taxes – the rate of 10% of the price paid for an Admission ticket(s) to or in connection with an event at the Venue project.
- Parking Taxes – each motor vehicle parked at a Venue Parking Facility at the rate of 50% of the charge imposed, but not to exceed \$5.00.

Special Revenue Fund

This fund was established to separate the venue taxes that become effective with the opening of the Dickies Arena in November 2019.

FY2022 DISCUSSION

The revenues generated from these funds are transferred to the Arena Debt fund to pay the debt on Dickies Arena, and with the loss in events for FY2020 and FY2021, alternative resources were utilized to make debt payments in FY2021 including existing fund balances from the Culture and Tourism Public Finance Zone and surplus debt funds. With Dickie's arena events not returning until the last quarter of FY2021, all fund balance was utilized.

FY2022's budget will be 61% less than FY2021 and slowly recover with the hopes that the fund will finally benefit from a full year of events.

HORIZON ISSUES

With the COVID-19 Pandemic shutdown; a base year of collections for the Venue Taxes could not be established from which to measure anticipated future tax generation. Like the entire tourism industry, the significant uncertainty of financial recovery from the COVID-19 pandemic will continue to impact Dickes Arena and the generation and collection of venue taxes. The Dickies venue operators are optimistic that FY2022 will be a better year.

Special Revenue Fund

Economic Incentives

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	74,562	-	1,000,000	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	2,000,000	2,000,000	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 74,562	\$ -	\$ 1,000,000	\$ 2,000,000	\$2,000,000	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	1,000,000	2,000,000	2,000,000	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ 1,000,000	\$ 2,000,000	\$2,000,000	0.00%

DEPARTMENT PURPOSE AND GOALS

The Economic Incentives Fund was started with an initial deposit of \$4,575,896.00, which was transferred to the City from the LDC following the sale by the LDC of the 250 Lancaster project and the second deposit of \$400,000.00 also from the LDC from 250 Lancaster sales proceeds. On May 18, 2021, the LDC adopted a resolution authorizing the transfer of a portion of net proceeds from the Blue Mound Road Complex sale in the amount of \$1,000,000.00 to the City of Fort Worth to provide additional funding to the Economic Incentives Fund.

The Economic Incentives Fund is utilized to support 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, as approved by City Council. Per the adopted Chapter 380 Incentive policy, the City may have cash reserves designated to incentivize businesses that commit to increasing employment levels at salary levels desired by the City. These cash reserves will be utilized to make cash grants, either upfront or following attainment of certain performance metrics, or loans. Existing Businesses will only be eligible for 380 Grants under this Section if the City is able to verify that they are receiving competing offers to relocate their operations outside of the City.

Special Revenue Fund

The following table reflects the maximum level of 380 Grants available to a qualifying business based on the required minimum salaries for net new full-time permanent jobs. All jobs must be filled and maintained for a minimum of 3 years in order to qualify. Remedies for enforcement of this requirement will be established in the Economic Development Program Grant Agreement.

Minimum Annual Wage Rate	Maximum Amount Per New Position
\$65,800 - \$80,389	\$1,000
\$80,390 - \$94,949	\$1,500
\$94,950 - \$109,499	\$2,000
\$109,500 or above	\$2,500

FY2022 DISCUSSION

The fund has approved four awards since inception for a total amount of \$2,090,750 which will be paid after verification of job commitments has occurred. These approved awards include; \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs, \$218,750 to Watts/PVI for the creation of 243 jobs, \$212,000 to Ariat International for the creation of 450 jobs, and \$660,000 to Smart Action for the creation of 81 jobs. Since these funds were provided by the Local Development Corporation, there is no impact to the general fund.

HORIZON ISSUES

Currently, there are not any issues for this fund.

Special Revenue Fund

Environmental Protection FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,650,344	4,352,000	4,352,000	4,834,542	482,542	11.09%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	59,004	56,000	56,000	56,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 4,709,348	\$ 4,408,000	\$ 4,408,000	\$ 4,890,542	\$ 482,542	10.95%
Salaries & Benefits	2,002,846	2,156,491	2,156,491	2,028,400	(128,091)	-5.94%
Gen Operating & Maintenance	1,408,477	1,390,201	1,390,201	1,497,566	107,365	7.72%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	600,502	861,308	861,308	1,364,576	503,268	58.43%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,011,825	\$ 4,408,000	\$ 4,408,000	\$ 4,890,542	\$ 482,542	10.95%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	24.00	21.82	24.00	21.82	-	-
Grant Funds	5.00	7.68	5.00	7.68	-	-
Total	29.00	29.50	29.00	29.50	-	-

Note: Restated.

FUND PURPOSE AND GOALS

Formally established in 1995, the Environmental Protection Fund (EPF) assists the city in paying for regulated environmental quality programs, projects, and services which are designed to address air, land and water pollution and generally improve public health, welfare, and safety. Environmental programs ensure that the city and community achieve compliance with local, state and federal environmental rules and regulations. For examples, the Environmental Protection Division has historically deployed and applied the following types of services aimed to reduce or prevent pollution in Fort Worth:

- Surface water pollutant monitoring in local creeks, rivers and lakes
- Litter control (community cleanups, public education, operational planning)

Special Revenue Fund

- Soil/groundwater pollution remediation projects and site cleanup projects
- Hazardous materials management and disposal (e.g., asbestos abatement)
- Air pollutant monitoring
- Municipal environmental compliance
- Environmental compliance inspection and audits
- Environmental compliance outreach and technical education
- Environmental emergency responses

The Environmental Protection Division staff examines and verifies the scope of each project request from other city departments. Examples of environmental services may include environmental site assessments, help with pollution remediation on city property, disposal of environmental wastes from city operations, etc. The division maintains due diligence studies and oversees a variety of environmental capital improvement projects (CIP). These efforts support a common goal for a clean, safe, and livable city.

FY2022 DISCUSSION

There are no other significant changes in service level represented in the FY2022 Recommended Budget.

HORIZON ISSUES

Environmental planning, staffing studies, and organization structure of litter control programs have identified the need to evaluate the current EPF fee structure to meet current and future needs. Required programmatic changes to maintain compliance with regulated environmental wastes at sites where waste is generated has resulted in additional planned expenses and will require a budget increase. In addition, MS4 permit requirements and implementation of Total Maximum Daily Load (TMDL) requirements to control bacteria, as designated by the TCEQ, will also result in additional expenses in future years.

Special Revenue Fund

Municipal Golf FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,682,150	4,633,048	4,633,048	5,248,344	615,296	13.28%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	5,579	4,000	4,000	4,000	-	0.00%
Transfer In	395,000	395,000	395,000	395,000	-	0.00%
Use of Fund Balance	-	-	350,000	-	-	0.00%
Revenue	\$ 5,082,730	\$ 5,032,048	\$ 5,382,048	\$ 5,647,344	\$ 615,296	12.23%
Salaries & Benefits	2,458,507	2,719,966	2,719,966	2,836,841	116,875	4.30%
Gen Operating & Maintenance	1,799,808	2,177,391	2,159,309	2,193,263	15,872	0.73%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	123,891	123,891	123,891	123,891	-	0.00%
Transfer Out & Other	1,273	10,800	378,882	493,349	482,549	4468.05%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,383,478	\$ 5,032,048	\$ 5,382,048	\$ 5,647,344	\$ 615,296	12.23%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	53.03	81.00	53.03	-	-
Total	81.00	53.03	81.00	53.03	-	-

FUND PURPOSE AND GOALS

The City of Fort Worth Municipal Golf Fund, managed by the Golf and Athletics Division of the Park & Recreation Department, provides enjoyable, safe, and comprehensive golf programs through three municipally-owned golf courses: Pecan Valley, Meadowbrook, and Rockwood Park. On October 1, 2019, the Sycamore Creek location ceased operations as a golf course and was converted to public parkland.

Pecan Valley Golf Course is a 36-hole facility located in the southwest part of the city with a fully-equipped pro shop, snack shop, and driving range. An expansive outdoor pavilion is also available to handle large tournaments and corporate outings.

Special Revenue Fund

Meadowbrook Golf Course is an 18-hole facility located on the east side of the city. It has a fully-equipped pro shop and features a full snack bar and grill service.

Rockwood Park Golf Course is an 18-hole facility with a driving range, pro shop, snack shop, and six-hole practice course. Rockwood Park has the distinction of serving as the host site to The First Tee of Fort Worth and the Ben Hogan Learning Center. The 18-hole course received an extensive renovation and reopened in June 2017. The newly constructed clubhouse opened in May 2021. The course is located in the near northwest part of the city.

Municipal Golf Fund expenditures are financed primarily from charges-for-service, classified as taxable and non-taxable revenue, in the form of green fees, cart rentals, and other fees at all golf courses. In August 2014, the City Council approved a resolution providing an annual subsidy to the Municipal Golf Fund beginning in FY2015. In July 2015, the Municipal Golf Fund was changed from an Enterprise Fund to a Special Revenue Fund.

In FY2016, the annual subsidy was apportioned to pay previous Peoplesoft FINS Phase II debt, while also continuing to support the Municipal Golf Fund.

FY2022 DISCUSSION

The golf industry is in the midst of a resurgence nationally, due in large part to its access and availability during the COVID-19 pandemic. During the height of the pandemic, the City of Fort Worth courses remained open with limited services. The golf courses did not provide golf cart rentals, club rentals, pull cart rentals, and limited or no food and beverage service. As health and safety protocols returned to normal, the courses experienced large increases in paid rounds, and in some cases record-breaking revenues.

The new Rockwood Park Golf Course clubhouse will provide an elevated level of foodservice and offer community meeting space and catering. A full year of operation with new foodservice revenue opportunities is expected to increase the golf course's snack shop revenue by \$100,000 (33%) over the adopted FY2021 budget.

The FY2022 Recommended Budget includes an overall increase in earned revenues of \$467,158 (10%) over the FY2021 Adopted Budget. The increase in revenues will largely fund equipment replacement and deferred preventative maintenance and capital improvement projects.

HORIZON ISSUES

The Municipal Golf Fund changed from an Enterprise Fund to a Special Revenue Fund in FY2015 and has received a subsidy from the General Fund each year. The goal is to reduce or eliminate the amount of that subsidy over time while providing for capital replacements to keep the courses in the best condition possible. Golf's challenge going forward will be identifying future funds to supplant diminishing gas well royalties that are utilized for PAYG capital funding of infrastructure projects.

Additionally, the Municipal Golf Fund is currently planning for a renovation of the Meadowbrook Golf Course. If funding is appropriated for this project, Meadowbrook Golf Course would be closed in the fall of 2023 through the spring of 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of closure and the financial performance when the facility reopens following the renovation.

Special Revenue Fund

Special Donation

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	170,191	2,000,000	1,739,612	2,000,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	7,000	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	260,388	-	-	0.00%
Revenue	\$ 177,191	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	293,534	2,000,000	2,000,000	2,000,000	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 293,534	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%

FUND PURPOSE AND GOALS

The Special Donations Fund was created in FY2016 to capture and track monetary donations received by various departments within the City. Each year some departments receive donations or revenues from private entities on a regular basis. These revenues may be limited in use by the donor. In the past, these funds were commingled with other types of revenue, and the Special Donations Fund was set up to budget for these cash/monetary donations only.

The budget is based on the anticipated revenue from each General Fund department that receives donations and is included in the budget appropriation for the fiscal year. Revenues and expenditures are budgeted in a Non-Departmental center within the Special Donations Fund and once a donation is received, both the revenue and expenditure budget will be transferred to the applicable center for the department receiving the donation within the fund.

FY2022 DISCUSSION

There are no significant changes in service level represented in the FY2022 Recommended Budget.

Special Project Funds

Special Project Funds

Library Special Revenue Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	-	300,000	(547,212)	-	(300,000)	-100.00%
Charge for Service	214,066	-	1,269,881	-	-	0.00%
Use of Money & Property	(1,620)	-	662,126	523,751	523,751	0.00%
Other	-	-	207,736	548,984	548,984	0.00%
Transfer In	-	-	66,858	13,400	13,400	0.00%
Use of Fund Balance	-	-	(1,151,625)	-	-	0.00%
Revenue	\$ 212,446	\$ 300,000	\$ 507,765	\$ 1,086,135	\$ 786,135	262.05%
Salaries & Benefits	165,049	114,993	-	-	(114,993)	-100.00%
Gen Operating & Maintenance	169,333	185,007	-	1,086,135	901,128	487.08%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	507,765	-	-	0.00%
Expenses	\$ 334,382	\$ 300,000	\$ 507,765	\$ 1,086,135	\$ 786,135	262.05%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	1.00	1.00	-	-	(1.00)	(1.00)
Total	1.00	1.00	-	-	(1.00)	(1.00)

FUND PURPOSE AND GOALS

The Library Special Revenue Fund was established in 1986 for funding of the library's integrated library system. The Fort Worth Public Library provides services to six local libraries by sharing the integrated library system, courier services, and systems support. The libraries are Benbrook, Burleson, Haltom City, Keller, Richland Hills, and Watauga. These participating cities pay into the fund for the services provided. Funds in this account are reserved to offset the costs associated with operating and improving library system operations.

FY2022 DISCUSSION

The FY2022 Recommended Budget includes the reduction of one (1) position.

Special Project Funds

Municipal Court Special Revenue Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	200,000	1,601,882	-	(200,000)	-100.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	0	\$ -	\$ -	\$ -	0.00	0.00%
Special Assesments	0	\$ -	\$ -	\$ -	0.00	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ 200,000	\$ 1,601,882	\$ -	\$ (200,000)	-100.00%
Salaries & Benefits	\$ -	\$ (0)	\$ -	\$ -	0.00	-100.00%
Gen Operating & Maintenance	-	200,000	-	-	(200,000)	-100.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	1,601,882	-	-	0.00%
Expenses	\$ -	\$ 200,000	\$ 1,601,882	\$ -	\$ (200,000)	-100.00%

Fund	2021		2022		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 the department's programs and projects.

Court Technology Project. The Court Technology Project of the Special Purpose Fund was established under the authority of Article 102.0172 of the Texas Code of Criminal Procedure to finance the purchase and maintenance of technological enhancements for the Municipal Court.

Juvenile Case Manager Project. The Juvenile Case Management Project of the Special Purpose Fund was established under the authority of Article 102.0174 of the Texas Code of Criminal Procedure to pay for costs related to juvenile case manager positions.

Special Project Funds

Truancy Prevention & Diversion Project. 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.

FY2022 DISCUSSION

These projects remain active however, there are no appropriations in fiscal year 2022. Because these are associated with life to date projects, there is an annual assessment as to the need to appropriate additional funds. This year, it was determined, there were sufficient appropriations to work the existing programs for the year.

Special Project Funds

Special Purpose Fund Statement FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	(5,551,986)	-	-	-	-	0.00%
Intergovernmental	3,325	-	-	-	-	0.00%
Charge for Service	468,966	-	(1,386,707)	-	-	0.00%
Use of Money & Property	390,006	-	48,475	-	-	0.00%
Other	3,317	-	-	-	-	0.00%
Transfer In	(70,482)	-	24,339	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ (4,756,854)	\$ -	\$ (1,313,893)	\$ -	\$ -	0.00%
Salaries & Benefits	82,296	-	-	-	-	0.00%
Gen Operating & Maintenance	492,422	-	-	-	-	0.00%
Capital Accts	9,375	-	-	-	-	0.00%
Transfer Out & Other	770,000	-	-	-	-	0.00%
Project Budget Account	-	-	(1,341,068)	-	-	0.00%
Expenses	\$ 1,354,093	\$ -	\$ (1,341,068)	\$ -	\$ -	0.00%

FUND PURPOSE AND GOALS

The Special Purpose Fund was used to manage funds associated with various city programs and projects.

FY2022 DISCUSSION

The Special Purpose Fund is discontinued for FY2021. Municipal Court projects that were part of this fund have been moved to the new Municipal Court Special Revenue Fund.

Special Project Funds

Specially Funded Projects List

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
CABLE T. V. P_S00022	756,057	-	148,457	-	-	0.00%
CABLE CONSORTIUM P_S00025	(1,781)	-	-	-	-	0.00%
ANIMAL ADOPTION CENTER P_S00026	27,715	-	100,000	-	-	0.00%
GREER ISLAND P_S00031	16,184	-	-	-	-	0.00%
DAY CAMP PARKS P_S00035	14,698	-	-	-	-	0.00%
ANDREW DOC SESSION COMM CTR P_S00040	-	-	-	-	-	0.00%
DIAMOND HILL COMMUNITY CENTER P_S00042	646	-	-	-	-	0.00%
EUGENE MCCRAY COMMUNITY CENTER P_S00043	-	-	-	-	-	0.00%
FIRE STATION COMMUNITY CENTER P_S00044	1,011	-	2,334	-	-	0.00%
GREENBRIAR COMMUNITY CENTER P_S00045	82	-	-	-	-	0.00%
HANDLEY COMMUNITY CENTER P_S00046	-	-	-	-	-	0.00%
HIGHLAND HILLS COMMUNITY CNTR P_S00047	81	-	-	-	-	0.00%
HILLSIDE COMMUNITY CENTER P_S00048	-	-	-	-	-	0.00%
MLK COMMUNITY CENTER P_S00049	-	-	-	-	-	0.00%
NORTH TRI COMMUNITY CENTER P_S00050	-	-	-	-	-	0.00%
	7,274	-	-	-	-	0.00%
NORTHSIDE COMMUNITY CENTER P_S00051	-	-	-	-	-	0.00%
	298	-	-	-	-	0.00%
R D EVANS COMMUNITY CENTER P_S00052	-	-	-	-	-	0.00%
RIVERSIDE COMMUNITY CENTER P_S00053	-	-	-	-	-	0.00%
SOUTHSIDE COMMUNITY CENTER P_S00054	-	-	-	-	-	0.00%
SOUTHWEST COMMUNITY CENTER P_S00055	386	-	-	-	-	0.00%
	178	-	111	-	-	0.00%
SYCAMORE COMMUNITY CENTER P_S00056	-	-	-	-	-	0.00%
THOMAS PLACE COMMUNITY CENTER P_S00057	686	-	-	-	-	0.00%
WORTH HEIGHTS COMMUNITY CENTER P_S00059	15,730	-	-	-	-	0.00%
CHISHOLM TRAIL COMMUNITY CTR P_S00060	1,899	-	-	-	-	0.00%
NATURE CENTER ENTRY FEES P_S00062	-	-	-	-	-	0.00%
WATER/GARBAGE/PLUMBING ASSIST P_S00063	10,886	-	-	-	-	0.00%

Special Project Funds

COURT SECURITY FUNDS P_S00094	22,910	-	-	-	-	0.00%
COURT TECHNOLOGY FEES P_S00095	157,497	200,000	188,169	-	(200,000)	-100.00%
	30,911	(0)	-	-	0	-100.00%
JUVENILE CASE MANAGER FUNDS P_S00096						
TRUANCY PREVENTION & DIVERSION P_S00097	33,768	(0)	30,374	-	0	-100.00%
FIREFIGHTER APPRENTICE PROG P_S00099	570	-	-	-	-	0.00%
FIRE SAFETY P_S00101	7,885	-	-	-	-	0.00%
ENERGY AID P_S00104	11,539	-	-	-	-	0.00%
HOUSING SUMMIT DONATIONS P_S00108	5,379	-	15,000	-	-	0.00%
RESOURCE CONSERVATION PROGRAM P_S00109	71,580	-	-	-	-	0.00%
DAY CAMP NS P_S00159	552	-	-	-	-	0.00%
Victory Forest Recreation Cent P_S00162	2,014	-	-	-	-	0.00%
NCDA Conference P_S00167	24,536	-	-	-	-	0.00%
LIBRARY AUTO SYSTEMS P_S00141	334,382	300,000	300,000	-	(300,000)	-100.00%
Total Project	\$ 491,878	\$ 500,000	\$ 488,169	\$ -	\$ (500,000)	-100.00%

Note: These are the projects that are being appropriated for FY2022. These projects are life to date.

Proprietary Funds

Enterprise Funds

Enterprise Funds

Enterprise Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	1,069,458	1,430,391	1,430,391	1,430,931	540	0.04%
Charge for Service	576,291,988	564,794,387	566,914,387	584,595,245	19,800,858	3.51%
Use of Money & Property	15,348,812	12,002,654	12,002,654	14,322,777	2,320,123	19.33%
Other	12,706,177	12,288,152	12,288,152	12,445,988	157,836	1.28%
Transfer In	4,242,227	19,826,247	20,876,247	20,218,279	392,032	1.98%
Total Revenues	609,658,661	610,341,831	613,511,831	633,013,220	22,671,389	3.71%
Use of Fund Balance	-	-	3,318,841	2,928,095	2,928,095	0.00%
Salaries & Benefits	99,648,899	103,000,193	103,000,193	107,985,990	4,985,797	4.84%
Gen Operating & Maintenance	246,274,496	268,553,866	268,780,154	269,544,255	990,389	0.37%
Debt Service Accts	2,433,157	1,767,313	2,817,313	1,773,714	6,401	0.36%
Transfer Out	242,058,967	236,467,878	241,764,305	252,022,056	15,554,178	6.58%
Total Expenses	590,415,518	609,789,250	616,361,965	631,326,015	21,536,765	3.53%
Contribution to Fund Balance	-	552,581	468,707	4,615,300	4,062,719	735.23%
Revenues Over(Under) Expenses	\$ 19,243,143	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Enterprise funds provide direct deliverables to customers who receive goods or services in exchange for payment. The City charges rates for these services and deposits the revenue into separate operating funds. This revenue pays for the delivery of each service or product. Each operation is intended to be a self-supporting business, therefore employing the enterprise financial model. The City currently operates five funds on this basis: Water and Sewer, Municipal Airports, Municipal Parking, Stormwater Utility, and Solid Waste.

The Municipal Airports Fund supports the operations of Alliance, Meacham, and Spinks Airports through the collection of revenue primarily generated by land and terminal building leases, as well as landing fees, hangar rental, and fuel flowage.

The Municipal Parking Fund is managed by the Transportation and Public Works Department and maintains six parking garages, twenty surface lots, and more than 3,000 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages, and street metered parking spaces, the lease of office and retail space, and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

The Solid Waste Fund is responsible for the collection of refuse and recycling throughout the city. Operations are financed by monthly residential refuse collection rates, service charges for special bulk/brush collection, residential recycling rates, and other miscellaneous fees. These comprehensive solid waste service charges are collected from residents through a monthly fee added to their water bill.

Enterprise Funds

The Stormwater Utility Fund has the responsibility of providing stormwater management to approximately 244,000 residential, commercial and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent. Residential units charges are collected from residents through a monthly fee added to their water bill.

The Water and Sewer Fund is responsible for providing water, wastewater, and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. The fund serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers every month. Debt is issued for large capital projects.

Enterprise Funds

Municipal Airports FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	49,511	44,170	44,170	51,946	7,776	17.60%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	3,992,589	3,725,243	5,845,243	6,944,978	3,219,735	86.43%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,254,545	5,031,104	5,031,104	7,664,019	2,632,915	52.33%
Special Assesments	-	-	-	-	-	0.00%
Other	58,038	93,875	93,875	225,684	131,809	140.41%
Transfer In	65,934	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	2,432,715	-	-	0.00%
Revenue	\$ 9,420,617	\$ 8,953,893	\$ 13,506,608	\$ 14,946,128	\$5,992,235	66.92%
Salaries & Benefits	2,271,070	2,513,998	2,513,998	2,657,913	143,915	5.72%
Gen Operating & Maintenance	4,431,811	5,161,277	7,281,277	8,279,045	3,117,768	60.41%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,185,593	1,278,618	3,711,333	4,009,170	2,730,552	213.55%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 12,888,474	\$ 8,953,893	\$ 13,506,608	\$ 14,946,128	\$5,992,235	66.92%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	27.00	26.48	28.00	27.48	1.00	1.00
Total	27.00	26.48	28.00	27.48	1.00	1.00

FUND PURPOSE AND GOALS

The Aviation Department oversees a system of airports, which includes: Fort Worth Meacham International Airport (Meacham), Fort Worth Spinks Airport (Spinks), and Fort Worth Alliance Airport (Alliance). The department is responsible for airport operations, budget administration, grant administration, facility and land leasing, and capital project planning for all airports. Airport management oversees and maintains the airport infrastructure in compliance with Federal Aviation Administration (FAA) regulations.

Meacham, constructed in 1925, was the first airport in the Fort Worth system and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham, who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation's Aviation Division. Meacham has two runways, precision instrument approaches, and an FAA

Enterprise Funds

control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

Spinks became a part of the system in 1988 when the Oak Grove Airport was acquired from a private operator, Maurice Hunter "Pappy" Spinks, a renowned aerobatic competitor/promoter and aviation manufacturer. Spinks has two runways, a precision instrument approach, and an FAA contract control tower. A variety of companies that provide aviation services have chosen Spinks as a base of operations.

Alliance, constructed in 1989, is one component of a master-planned mixed-use community known as Alliance Texas developed by Hillwood. The airport serves as an inland logistics port with air, rail, and trucking. Alliance has two runways, precision instrument approaches, and a 24-hour FAA control tower. The infrastructure and grounds at Alliance are maintained by Alliance Air Management through a management agreement with the City of Fort Worth.

FY2022 DISCUSSION

The leasing and development of facilities at all three of the City of Fort Worth-owned airports have increased significantly since FY2017 as evidenced by the addition of 48 new leases; currently, the Aviation Department has 282 leases and 145 tenants. For FY2021, eleven (11) new hangars are under construction at Spinks Airport, with twelve (12) more expected within the next twenty-four months. Between Meacham and Spinks airports there are fifteen (15) tracts of land available for development. In addition, the recently assumed management of the FedEx lease at Alliance Airport will require significant capital investment made to the facility during the lease term which will require approval and oversight by the Real Property Management Division.

The FY2022 AP increases by one Administrative Assistant position for the Real Property Management Division of Aviation and will assist with lease compliance, tenant insurance confirmation, maintenance obligations, billing inquiries and accuracy, monitoring accounts receivables, late fee collections, records management, tenant violation notices, hangar inspections, etc.

HORIZON ISSUES

The Aviation Department strives to maintain a diverse portfolio of robust revenue streams by attracting new investments and businesses with the aviation industry and the City of Fort Worth community that focus on targeting industries and partnerships that align with the City of Fort Worth values and goals. Thus, the Aviation Department is focused on airport self-sustainability through prudent and sensible use of current resources and expansion of additional revenue streams through the development of airport property and other revenue-generating methodologies.

For all three airports, self-sustainability is exhibited by:

- At Meacham: Increase leased occupancy of the Administration Building, development and leasing of the Midfield Redevelopment project, finishing design and beginning construction of the North Main Street Frontage Road Improvements project, beginning design and construction of the Taxilane Juliet and Aprons Charlie & Delta Rehabilitation project.
- At Spinks: Beginning construction of the West Side Box Hangar project, beginning construction of the Airfield Lighting and Pavement Rehabilitation project, and beginning design and construction of the East Side T-Hangar project.
- At Alliance: Established signatory and non-signatory landing rates, finalized Air Traffic Control Tower leasing rate with the FAA as well as the City of Fort Worth and Alliance Airport Management Agreement,

Enterprise Funds

updated agreements with Amazon Prime Air and FedEx Express, begin design and construction of new Gulfstream Aerospace service center, and begin construction of Taxiway Papa extension.

- New airport businesses and infrastructure are also enhanced by a continuous focus on generating Federal and State funding, which is needed to maximize capital investment at all three airports. The City of Fort Worth is well-positioned for available funding provided that the State of Texas is prioritized by the FAA for receiving assistance. Historically, Texas has not received an adequate share of funding based on capital improvements needs and the number of Texas airports within the National Plan of Integrated Airport Systems. However, with optimal focus on communication and partnerships with all interested stakeholders, the Aviation Department continually seeks to promote a safe, efficient and economical transportation system that aligns to meet the demands of the aviation industry as well as the City of Fort Worth community.

Enterprise Funds

Municipal Parking FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	12,410	13,210	13,210	14,500	1,290	9.77%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,726,682	7,314,030	7,314,030	5,960,753	(1,353,277)	-18.50%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	201,094	209,319	209,319	201,519	(7,800)	-3.73%
Special Assesments	-	-	-	-	-	0.00%
Other	516	11	11	-	(11)	-100.00%
Transfer In	-	-	-	600,000	600,000	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 4,940,701	\$ 7,536,570	\$ 7,536,570	\$ 6,776,772	\$ (759,798)	-10.08%
Salaries & Benefits	1,129,801	1,229,015	1,229,015	1,292,318	63,303	5.15%
Gen Operating & Maintenance	2,112,155	3,221,638	3,221,638	2,827,255	(394,383)	-12.24%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,421,934	3,085,917	3,085,917	2,657,199	(428,718)	-13.89%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,663,889	\$ 7,536,570	\$ 7,536,570	\$ 6,776,772	\$ (759,798)	-10.08%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	18.00	18.00	18.00	18.00	-	-
Total	18.00	18.00	18.00	18.00	-	-

FUND PURPOSE AND GOALS

The Parking Services Division within the Transportation and Public Works Department maintains and manages six parking garages, 20 surface lots and, over 3,200 metered parking spaces citywide.

The city garages are located at 10th and Taylor Street, 1200 Houston Street, 1301 Commerce Street, 1401 Gendy Street, 246 West 15th Street, and 8th and Main Street, which is under a long-term lease to the Hilton Hotel. These facilities provide parking for the general public, especially as it relates to the Will Rogers Memorial Center, Museum of Science and History, Amon Carter Exhibits Hall, the Community Arts Center in the Cultural District, the Fort Worth Convention Center, City Hall, and the Central Business District in Downtown. They also allocate space for city vehicles and the personal vehicles of city employees.

Enterprise Funds

Metered parking exists throughout the Downtown Central Business District, the Texas Christian University/BerryStreet area, the West 7th Urban Village, the Cultural District, and the Hospital District.

FY2022 DISCUSSION

The effects of COVID-19 will continue to impact the Municipal Parking fund this fiscal year. Major revenue drivers for the fund are events at Dickies Arena, Will Rogers Memorial Complex, Convention Center, and parking in lots and metered spaces throughout the city. As COVID restrictions are lifted and large public events are held we expect to see a rise in activity and associated revenue at these locations, downtown, as well as in the cultural district.

HORIZON ISSUES

Near Southside & Magnolia District

- Work is currently underway through the Near Southside organization and through other stakeholders in the Magnolia area for a parking and traffic study. It provides significant short- to medium-term implications for commercial loading, metered parking, and residential permit parking programs in that area.

Expansion of the Residential Parking Program

- Multiple neighborhoods around TCU/University District are interested in the path forward to obtain RPP designation.

Technology Implementation to Drive Process Improvements and Innovation and to Reduce Process Time

- License Plate Readers – Improve tracking of parking compliance at parking lots and on-street locations and those vehicles with a high number of outstanding citations. The use of this technology started in the 2nd half of 2020 with a ramp-up to full use expected in FY2021.
- Automated Reservation System & Guidance System – Provide technology to guide drivers to available parking locations and to allow them to reserve spaces in city parking lots and garages.
- Automate Taylor Street Garage – Install parking gates in the Taylor Street garage to control access and improve security within the garage.
- Improve parking control equipment and systems across the WRMC parking assets to integrate the WRMC campus with the Dickies Arena.
- E-Ticket Writer – Conversion of the current citation writing from a manual ticket process to an electronic ticket writer to provide greater accuracy and shorter process times. Full use by all compliance officers was achieved in FY2020 with plans to consolidate full reporting capabilities on citations and warnings onto one server provided through Tyler Technology and the city's ITS Department. Currently, the Municipal Court only provides information on the citation documentation, which leaves the remaining information to be entered manually.

Greater West 7th Urban Village Area

- Continue to monitor and assess demand for on-street metered parking areas as the area continues to develop with expanding residential and commercial development.

Enterprise Funds

Solid Waste FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	9,860	18,785	18,785	18,785	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	57,038,786	61,822,146	61,822,146	65,032,513	3,210,367	5.19%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	7,141,499	5,261,373	5,261,373	5,218,736	(42,637)	-0.81%
Special Assesments	-	-	-	-	-	0.00%
Other	2,889,236	2,299,266	2,299,266	2,335,304	36,038	1.57%
Transfer In	45,299	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 67,124,680	\$ 69,401,570	\$ 69,401,570	\$ 72,605,338	\$ 3,203,768	4.62%
Salaries & Benefits	8,362,536	8,777,819	8,777,819	9,061,763	283,944	3.23%
Gen Operating & Maintenance	53,803,213	53,162,218	53,162,218	55,663,650	2,501,432	4.71%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	7,716,580	7,461,533	7,461,533	7,879,925	418,392	5.61%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 69,882,329	\$ 69,401,570	\$ 69,401,570	\$ 72,605,338	\$ 3,203,768	4.62%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	116.00	116.00	116.00	116.00	-	-
Total	116.00	116.00	116.00	116.00	-	-

FUND PURPOSE AND GOALS

The Solid Waste Fund provides residential solid waste collection, recycling processing, and waste disposal, as well as numerous other solid waste management-related services within the city. It fulfills these duties through the internal staff responsible for key program elements and by using and managing contractors for operational solid waste services.

The Solid Waste Fund has six functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations, the environmental collection center, provide illegal dump investigation and clean up, litter abatement, street sweeping of key strategic roadways and dead animal collections; Community Education provides public education and outreach; Planning & Research develops and oversees long-term plans for Solid Waste and other areas within the Code

Enterprise Funds

Compliance Department and advances the Material Management Program to engage the business and industrial waste producers; Solid Waste Administration oversees the various programmatic areas, revenues sources for a sustainability funding plan, and long-term landfill disposal capacity for the City's residential and commercial waste streams; and the Neighborhood Stability Section, part of the Code Enforcement Neighborhood Investigations Division, conducts Safe Neighborhood Initiatives, presents nuisance abatement cases to the Building Standards Commission, and coordinates the Code Ranger Program.

The Solid Waste Fund pays for the collection of sidewalk containers, mitigates and investigates all illegal dumping activity, and litter abatement throughout the city. Additionally, Solid Waste pays a percentage of Code Enforcement costs (based on solid waste enforcement hours). Current revenues collected under the grant of privilege are passed through to Transportation and Public Works to offset road wear and tear from commercial service providers. However, an FY2021 grant of privilege increase will direct the future increases to remain in the Solid Waste Fund to help align and fund the related commercial sector benefits.

The Solid Waste Fund strives to operate cost-effective, financially sound, and award-winning programs that continually serve as a role model for managing garbage, recycling, and waste reduction services for the residents of Fort Worth, while supporting the city's six Core Values with an exceptional level of customer service.

FY2022 DISCUSSION

The FY2022 Recommended Budget includes continued increased contractual collection and disposal costs and other customary cost increases year over year; as well as a temporary softening of the recycling revenue shortfall. A consultant has completed their evaluation of our existing contracts, contractor performance, best practices, opportunities for system adjustments, etc. Part of the plan to correct this imbalance was presented to the City Council as a part of the FY2021 Budget, but additional considerations will be considered as a part of the FY2022 Budget. The fund is forecasted to be out of compliance with all three reserve requirements. The FY2022 Recommended Budget also includes fee increases for landfill surcharge including Grant of Privilege waste streams, service fees for small commercial accounts, and bulk waste collection associated with non-compliant piles and requested paid collection piles.

Over the past sixteen (16) months of drastic increases in solid waste volumes and workloads in response to the Covid-19 Pandemic impacts, the Solid Waste Area Command has been extremely successful with working through collaborative activities with our staff and our contracted vendors (Waste Management, Knight Waste Services & Republic Services) to continue all residential-based programs and services, without interruption, suspension or delays. As the duration of the Covid-19 Pandemic continues, proactive planning and resources must be advanced in the next budget year; to provide future support and relief to our internal team members and help avoid a critical resource shortage and overextended operational limitations.

HORIZON ISSUES

The Solid Waste Fund, supported by our outside consultant, developed a sustainable revenue rate model to determine a viable and supportable funding platform for all solid waste services and programs for the next ten years through balancing the funding between the residential and commercial program utilization and waste streams. This model integrates identified increased operational costs, future capital investments, and recommended Comprehensive Solid Waste Management Plan (CSWMP) Action Items with community input, City Management and City Council direction, setting our community on a 20-year journey towards making Fort Worth a greener, and increasingly better place to live, while arriving at operational sustainability.

Enterprise Funds

Amendments for the Southeast Landfill will be necessary to implement future preservation aspects and rate adjustments, the high-BTU landfill gas to energy system, and preservation of safe and affordable solid waste disposal capacity for Fort Worth's residential waste stream until 2060 or beyond.

Solid Waste plans to expand the city's Recycle Right and supporting regional Know What to Throw behavior-based enforcement campaigns to reduce costly residential contamination levels. Both campaigns will improve sorted recycling material quality, increase the acceptable recycling volumes and minimize the negative impact of current market conditions as well. In addition, Solid Waste will continue to evaluate a "right-hand drive" vehicle to increase the operational effectiveness and efficiency of the Blue Crew auditing process; as well as, improvements to our Bulk Route verification process utilizing field-based computer systems.

Finally, enhancements to the city's litter abatement, illegal dumping enforcement, and street sweeping programs are planned for implementation following the future revenue enhancement programs and potential residential rate increase in future years (FY2022 or beyond).

In conjunction with an identified consultant, the City will lead a comprehensive review and advancement of a formal RFP process to proactively address five (5) primary residential-related contracts in advance of the 2023 expiration and/or renewal (if the City chooses that would be in the best interest) timeline. The five (5) contracts include residential collections; recycling processing; yard waste processing/mulching; cart purchases, services, and maintenance; and Drop Off Station container hauling.

Enterprise Funds

Stormwater Utility FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	43,313,228	44,902,912	44,902,912	47,030,941	2,128,029	4.74%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	136,058	64,054	64,054	72,000	7,946	12.41%
Special Assesments	-	-	-	-	-	0.00%
Other	340	-	-	-	-	0.00%
Transfer In	8,025	-	550,000	-	-	0.00%
Use of Fund Balance	-	-	886,126	2,928,095	2,928,095	0.00%
Revenue	\$ 43,457,652	\$ 44,966,966	\$ 46,403,092	\$ 50,031,036	\$ 5,064,070	11.26%
Salaries & Benefits	9,166,322	9,724,879	9,724,879	10,145,521	420,642	4.33%
Gen Operating & Maintenance	5,216,201	8,040,490	8,040,490	7,222,857	(817,633)	-10.17%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	550,000	-	-	0.00%
Transfer Out & Other	27,917,486	27,201,597	28,087,723	32,662,658	5,461,061	20.08%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 42,300,009	\$ 44,966,966	\$ 46,403,092	\$ 50,031,036	\$ 5,064,070	11.26%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	112.00	110.95	112.00	110.95	-	-
Total	112.00	110.95	112.00	110.95	-	-

Note: Restated.

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 244,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

Enterprise Funds

FY2022 DISCUSSION

The FY2022 Recommended budget compared to the FY21 adopted budget reflects a 4% growth of annual revenue due to a conservative revenue projection for FY2021 anticipating COVID-19 impacts. The FY2022 Recommended revenue budget compared to the most recent FY2021 revenue forecast is a 2% increase which is attributed to typical city growth. A new fee for Drainage Study Reviews is included in the Recommended revenue budget projected at \$360,000 annually. The FY2022 Recommended budget also includes an increase in capital improvements using \$2.8M of surplus reserves and is further supported by the growth in revenue and savings in operational expenditures.

The revenue increase will help keep up with inflationary factors but does not provide for increases in operational service levels.

HORIZON ISSUES

In September 2020, Stormwater was given the authorization to issue \$53M in revenue bonds, which was the first issuance of the planned \$87M revenue bond program to accelerate the construction of high-priority capital projects over the next 5 years. The second issuance of \$34M is expected in Fall 2023. The Stormwater capital program also projects the use of \$72M over the next 5 years in Pay As You Go funding on top of the \$87M in revenue bonds.

If adopted, the implementation of Non-FEMA Flood Risk Policy recommendations will require changes in stormwater development review and communications. Stormwater staff is also evaluating the need for other potential revisions to development standards to better mitigate against the risk of private development creating or aggravating drainage problems.

As the Storm Drain Rehabilitation Program moves further along, a greater understanding of the condition of the City's stormwater infrastructure will be achieved. The findings will help the Program better understand resource needs to address aging infrastructure due to the life safety risks that can be created from collapsing storm drain pipes. This initiative will also give the Program a better understanding of how to deal with drainage infrastructure that crosses private property, which can impact development and the drainage system.

Because the Program cannot mitigate all flood risks, an effective flood warning program is essential to improving the safety of the community during a flood event. Current stakeholder engagement will continue into the future as the Program works toward developing a more robust and reliable flood warning program that will provide the community with more real-time flood forecasting information.

With the expansion of the Citywide Customer Relationship Management (CRM) initiative, it is easier for citizens to access Stormwater services by initiating a request for service through mobile applications using their smartphone or PC. CRM has resulted in a higher number of resident inquiries requiring increased customer service and response. The Program is continuing to monitor how the availability and use of the CRM system impact the number of service requests and service level expectations.

As the City continues to grow and develop, the Program becomes responsible for more stormwater infrastructure. Maintenance needs continue to be identified and are outpacing program operational resources, creating a significant backlog of critical maintenance work.

Enterprise Funds

Water and Sewer FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	997,677	1,354,226	1,354,226	1,345,700	(8,526)	-0.63%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	467,220,703	447,030,056	447,030,056	459,626,060	12,596,004	2.82%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	2,615,616	1,436,804	1,436,804	1,166,503	(270,301)	-18.81%
Special Assesments	-	-	-	-	-	0.00%
Other	9,758,047	9,895,000	9,895,000	9,885,000	(10,000)	-0.10%
Transfer In	4,122,969	19,766,746	20,266,746	19,558,778	(207,968)	-1.05%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$484,715,012	\$479,482,832	\$479,982,832	\$491,582,041	\$12,099,209	2.52%
Salaries & Benefits	78,719,171	80,754,482	80,754,482	84,828,475	4,073,993	5.04%
Gen Operating & Maintenance	180,711,116	198,968,243	197,074,531	195,551,448	(3,416,795)	-1.72%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,433,157	1,767,313	2,267,313	1,773,714	6,401	0.36%
Transfer Out & Other	196,817,374	197,992,794	199,886,506	209,428,404	11,435,610	5.78%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$458,680,817	\$479,482,832	\$479,982,832	\$491,582,041	\$12,099,209	2.52%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	999.00	975.55	1,001.00	976.05	2.00	0.50
W&S Capital Projects	-	23.45	-	24.95	-	1.50
Total	999.00	999.00	1,001.00	1,001.00	2.00	2.00

Note: Restated.

FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. Fort Worth Water (the Utility) serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the

Enterprise Funds

Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

The Water Department is responsible for providing safe, clean drinking water to Fort Worth residents and customer cities. The Sewer Department collects, monitors, treats and processes domestic and industrial waterborne waste from Fort Worth and other contracting communities. The Reclaimed Water Department provides highly treated effluent from Fort Worth's water reclamation facility. Reclaimed water is distributed through a separate system to wholesale and retail reclaimed water customers for non-potable uses such as irrigation and industrial cooling towers.

The Customer Care Division performs metering services as well as billing and collection functions for water, sewer, reclaimed water, stormwater, environmental, and solid waste services for wholesale and retail customers; processes orders for new services; collects delinquent payments and investigates complaints. The division also manages programs to encourage efficient water use, provides educational programming to the public, and is responsible for internal and external communications. In addition, the division provides backflow prevention services, as well as industrial pretreatment by permitting and monitoring businesses and industries that produce a high level of concentrated waste to reduce the impact to the sewer system. The division also coordinates development activities for the Utility with the Development Services Department.

The Management Services Division develops and monitors operating budgets and capital improvement programs, determines rates, and coordinates all fiscal and administrative functions for the Utility, including procurement activities and capital improvement project accounting. The division also provides capital project support, organizational development, information technology services, environmental health and safety program administration, security and emergency planning, records management and workforce development.

The Strategic Operations Division is responsible for developing a master plan for all water and sewer capital projects. This division provides infrastructure and facility planning, asset management, technical support, and SCADA systems management for the Utility. The regulatory affairs section serves as the departmental liaison on all intergovernmental and regulatory issues related to water and sewer services. The laboratory section provides water and sewer sampling and laboratory analysis.

The Capital Delivery Division is responsible for engineering and construction of facilities and pipeline projects including water and sewer mains, new development infrastructure, treatment facilities, storage tanks, pump stations and lift stations. The division provides in-house design, construction inspection services and coordination of projects with the City's street bond program.

The Plant Operations Division treats and distributes a safe water supply to meet customer needs and operates five water treatment plants and various water storage and pumping facilities located throughout the city. It is responsible for the metering of all the wholesale customer cities' water and sewer services. The division also provides wastewater treatment services for Fort Worth and its customer cities through a regional water reclamation facility. Furthermore, this facility dewateres and treats Class AB biosolids for beneficial re-use. The facility sells biogas produced in its onsite digesters for RIN credit to MAS Energy (Renovar). The water reclamation facility generates about 45% of its energy using natural gas turbines.

The Field Operations Division is responsible for the maintenance and repair of more than 7,000 miles of water distribution and sewer collection system pipelines. The division handles main break and leak repairs, line location services, sewer overflows, inspection and cleaning of sewer lines, water and sewer taps, and fire hydrant and valve maintenance.

Enterprise Funds

FY2022 DISCUSSION

The FY2022 Recommended Budget of \$491M is an increase of \$12M. This increase is achieved with no retail water or sewer rate increases.

The Recommended Budget increases by \$378K for the addition of 2 APs to provide critical leadership in meeting the demands of the Utility's \$1.1B five-year capital improvement program.

The Recommended Budget decreases by \$2M in required debt service payments due to a defeasance of debt during FY2021.

The Recommended Budget increases by \$11.9M in pay-go cash to support the Utility's rehabilitation and replacement program.

The Recommended Budget decreases by \$3.1M in Other Contractual Services due to savings in the Biosolids contract, reduced rates for wastewater treatment by the Trinity River Authority and the reduction of meter reading by contract.

The Recommended Budget increases by \$3.9M in Salaries & Benefits to address Pay for Performance and the City's increased contributions to retirement as part of the pension plan.

HORIZON ISSUES

SCADA System Replacement: The Utility recently completed an assessment of options to replace the current Supervisory Control and Data Acquisition ("SCADA") system used in its five water treatment plants and Remote Terminal Units ("RTUs") used in 130 remote sites in the distribution system. The current system has been in place since 1987 and is reaching the end of its useful life. The project scope will be to replace the SCADA system in the water plants and to replace all RTUs in remote sites. The assessment, including an evaluation and alternatives, was provided to the Utility in January 2020. Engineering/design has begun with construction expected in Fiscal Years 2021 through 2024.

Revised Lead and Copper Rule: The Environmental Protection Agency issued major changes to this rule, with an effective date of December 16, 2021 and a compliance date of October 16, 2024. A major component of this rule is removing and replacing lead service lines. As of June 2021, the Utility has identified 1,814 lead service lines on the City side along with 10 on the customer side. The City has already replaced 1,473 of these and the remaining are scheduled for replacement as part of future water main rehabilitation projects, with a goal of having the remaining lines replaced by the end of 2022. Other requirements of the revised rule include completing a service line inventory (88% complete), changes to the sample pool requirement for testing compliance, testing of all elementary schools and licensed daycares (a plan for sampling has been initiated), classification of galvanized service lines as lead if they were downstream of a lead service line (staff has started documenting), public outreach and mandatory public notification and replacement schedules if there is an action level exceedance.

Permitting of New Water Reclamation Facility: Wastewater originating from far west Fort Worth currently travels more than twenty miles via existing wastewater collection pipes, through the downtown area, before treatment at the Village Creek Water Reclamation Facility on the City's east side. As west Fort Worth continues to grow, many of these existing pipes will become undersized to handle the proposed wastewater loading. The decision was made to invest in the future Mary's Creek WRF that will divert the proposed wastewater flows originating from west Fort Worth. The wastewater will be treated to a high standard and either discharged into Mary's Creek

Enterprise Funds

or provide a reclaimed water source for developments interested in reuse. Land for the proposed WRF was purchased in 2011 and in January 2017, the City Council approved a contract to initiate the permitting process, which includes applying for a discharge permit with the Texas Commission on Environmental Quality (TCEQ). The Utility filed the permit application with the TCEQ in March 2018. TCEQ deemed the application administratively complete in May 2018 and issued a draft permit in FY2020. TCEQ held a public meeting in 2020 and provided a response to comments on July 23, 2021. There were no changes to the draft permit in response to public comment and a request for a contested case hearing must be received by TCEQ no later than 30 calendar days from the release of their comments. Permit issuance will be followed by design and construction procurement. Under the current CIP, the plant could be operational by 2026.

Cast Iron Pipe: The Utility has prioritized the replacement of cast iron pipe in the water distribution system, as this pipe material is responsible for the vast majority of water main breaks each year. Cast iron pipe makes up less than 23% of pipe material in the system, but 83% of breaks in FY2020 and 78% of breaks so far in FY2021 are cast iron lines (including the effects of the winter weather event in February 2021). To address this issue, the Utility is increasing pay-as-you-go funding by 18% and anticipates about \$205 million to be directed towards water line rehabilitation and replacement as part of its five year CIP.

Weatherization: During the winter weather event, power failures affected numerous water plants. The Utility immediately began assessing its response to the event, and with the passage of Senate Bill 3 in the Texas Legislature, will be required to submit an Emergency Preparedness Plan by March 1, 2022. The plan will include design and preparation of construction documents for the installation of emergency electric generators at the Westside Water Treatment Plant, and study and preparation of plans for emergency power at the North and South Holly Water Treatment Plants. The plan must be implemented by July 1, 2022.

Internal Service Funds

Internal Service Funds

Internal Service Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	43,886,927	43,630,298	43,630,298	44,987,575	1,357,277	3.11%
Use of Money & Property	5,609,168	3,893,295	3,893,295	3,883,269	(10,026)	-0.26%
Other	87,765,759	87,099,323	87,099,323	89,225,899	2,126,576	2.44%
Transfer In	352,749	12,163	12,163	10,663	(1,500)	-12.33%
Total Revenues	137,614,603	134,635,079	134,635,079	138,107,406	3,472,327	2.58%
Use of Fund Balance	-	-	500,000	87,597	87,597	0.00%
Salaries & Benefits	23,245,772	22,851,242	22,851,242	23,391,129	539,887	2.36%
Gen Operating & Maintenance	99,740,342	111,149,449	111,399,449	114,033,015	2,883,566	2.59%
Transfer Out	1,872,274	634,388	884,388	770,859	136,471	21.51%
Total Expenses	124,858,388	134,635,079	135,135,079	138,195,003	3,559,924	2.64%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 12,756,216	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and services provided by one department of the City of Fort Worth to another. Departments utilizing services provided in-house are charged a fee by the Internal Service Fund department providing the service. The Internal Service Fund departments depend upon revenue generated from those fees to support all departmental functions. The city currently operates four funds on this basis: Capital Projects Service, Fleet and Equipment Services, Group Health and Life Insurance, and the Risk Financing Fund. Information Systems, previously categorized as an internal service fund, is now included as a department within the General Fund.

The Capital Projects Service Fund, through the Transportation & Public Works Department and the Property Management Department, provides engineering services for other city departments. Engineering services provided include project design and management, surveying, quality control testing, and construction inspection for all water, storm drain, sidewalk, and other infrastructure projects.

The Fleet and Equipment Services Fund enables the Property Management Department to procure and manage fuel and acquire, maintain, repair, and dispose of vehicles and equipment in the city fleet.

The Group Health and Life Insurance Fund coordinate the health insurance programs for active employees and their dependents. It also provides basic life insurance and manages the Employees' Wellness Program.

The Risk Financing Fund, which manages the Risk Management and Workers' Comp Divisions, is responsible for property and liability insurance and claims management, coordinating loss identification, reduction, and prevention programs, and providing workers' compensation benefits.

Internal Service Funds

Capital Projects Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	16,237,366	14,837,093	14,837,093	14,954,248	117,155	0.79%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	124,786	45,000	45,000	100,000	55,000	122.22%
Special Assessments	-	-	-	-	-	0.00%
Other	-	17,747	17,747	-	(17,747)	-100.00%
Transfer In	9,075	1,500	1,500	-	(1,500)	-100.00%
Use of Fund Balance	-	-	-	38,513	38,513	0.00%
Revenue	\$ 16,371,227	\$ 14,901,340	\$ 14,901,340	\$ 15,092,761	\$ 191,421	1.28%
Salaries & Benefits	10,935,057	11,220,437	11,220,437	11,606,487	386,050	3.44%
Gen Operating & Maintenance	2,839,529	3,147,815	3,147,815	2,924,437	(223,378)	-7.10%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	533,088	533,088	533,088	561,837	28,749	5.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 14,307,674	\$ 14,901,340	\$ 14,901,340	\$ 15,092,761	\$ 191,421	1.28%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	114.00	114.00	-	-
Total	114.00	114.00	114.00	114.00	-	-

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.

Internal Service Funds

FY2022 DISCUSSION

The FY2022 Recommended Budget includes a transfer out to capital equivalent to the prior year, to fund PAYGO capital outlay projects. The outlay expenses include vehicles and technology initiatives. There is also an approved Decision Package for \$2.25M to support the remodeling and relocation of the Construction Office to the former Southwest Municipal Court building.

There are no significant changes in service level represented in the FY2022 Recommended Budget.

HORIZON ISSUES

With the pace of economic development occurring in the region at this time, we are seeing constraints in our supply chain for construction-related materials and activities which is driving price increases for both labor and materials. Implementation of a new Capital Delivery Management system will begin in FY2022 providing greater visibility into project performance and partner collaboration across our portfolio of capital projects. Vetting of candidate projects identified for the 2022 Bond Program will begin as the organization continues to develop the next bond program for citizens to approve.

Internal Service Funds

Fleet and Equipment Services

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	26,164,576	28,127,451	28,127,451	28,501,354	373,903	1.33%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	78,303	83,279	83,279	83,279	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	16,959	12,676	12,676	16,708	4,032	31.81%
Transfer In	18,785	10,663	10,663	10,663	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 26,278,622	\$ 28,234,069	\$ 28,234,069	\$ 28,612,004	\$ 377,935	1.34%
Salaries & Benefits	9,393,892	9,090,876	9,090,876	9,113,717	22,841	0.25%
Gen Operating & Maintenance	17,443,501	19,049,121	19,049,121	19,296,493	247,372	1.30%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	14,072	94,072	94,072	201,794	107,722	114.51%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 26,851,465	\$ 28,234,069	\$ 28,234,069	\$ 28,612,004	\$ 377,935	1.34%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	107.00	108.80	107.00	108.80	-	-
Total	107.00	108.80	107.00	108.80	-	-

FUND PURPOSE AND GOALS

The Fleet & Equipment Services Fund, an Internal Service Fund, managed by the Fleet Services division of the Property Management Department, is charged with maintaining the city's fleet. The Fleet Services division has multiple responsibilities including asset acquisition, fuel services, maintenance and servicing, accident repair, and asset disposition for the entire city fleet.

The Equipment Services Fund is principally sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of Equipment Services' operating funds come from interdepartmental charges from other city departments for fuel, parts, and other vehicle and equipment-related services provided. The application of an overhead charge to all vehicle repair parts, fuel, and outside

Internal Service Funds

services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department-specific administrative functions.

Fleet Services operates the following five locations throughout the city of Fort Worth: James Avenue Service Center, Southside Service Center, Water Service Center, North Service Center, and Brennan Avenue body shop. Each of the Service Centers provides repair and replacement of all fleet asset maintenance support. Further, each center provides field servicing repair. The Brennan Avenue body shop location provides accident repair along with asset salvage processing.

Fleet services not only operate service and maintenance functions, but all centers provide onsite fueling stations. Petroleum availability includes; unleaded fuel, low Sulphur diesel, DEF additive, and propane. In addition, Fleet Services operates a non-manned fueling site in Southeast Fort Worth which includes a slow-fill compressed natural gas station.

In a continuing effort to provide the best possible fleet services, the Fleet Services division also contracts a wide variety of fleet-related services to outside entities when contracting is deemed the most efficient and effective means to provide the required service. Maintenance and repair services are contracted out for the following reasons:

- The required expertise is not available in-house including proprietary diagnostic needs.
- Substantial capital investment would be necessary to perform the service in-house.
- The service could be performed less expensively by an outside vendor.
- Workload overflow relief as needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2022 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 acquisition section of Fleet Services analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, and mileage, downtime, along with other determining factors. Based on this yearly analysis, Fleet Services rates the vehicles and equipment in a prioritized asset replacement list. Fleet Services acquisition staff subsequently meets with each department to review and fine-tune the replacement rankings. The replacement lists are consolidated to determine replacement vehicle priorities for the coming fiscal year.

Additionally, to stabilize budgeting for major purchases in vehicles and equipment, the city created a Vehicle and Equipment Replacement Fund (VERF) in FY2014. This provides a systematic, citywide approach to procurement and disposition of fleet, as well as ensures adequate funds are available to purchase vehicles and equipment.

FY2022 DISCUSSION

The FY2022 Recommended Budget increased by \$377,935 and reflects an increase of \$250K in pay for performance funding, \$192K for commercial fuel purchases, \$145K in the Administrative Cost Allocation, and \$120K for Risk Management Allocation costs. The increase is offset by a \$276K reduction in health insurance costs and a decrease of \$101K in worker's compensation allocation costs.

Internal Service Funds

HORIZON ISSUES

The following issues for FY2022 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and/or will require some sort of City Council action/decision to adequately address.

Fleet Management Information System: Fleet is currently challenged with the failure of the Fleet Management system to accurately integrate Fuel, Service, Parts, Acquisition, and AVL data. The current resulting issue is multiple system tracking creating missed fuel and parts billing, work order integration issues, and manual entry requirements by the administration team.

Equipment and Diagnostic Upgrades: Fleet services are working to identify and replace equipment that can improve safety and efficiency. Equipment replacement needs include updating: equipment lifts, diagnostic equipment for multiple manufacturer support, updated inspection processes, A/C and Tire changing equipment, and updated alignment and general replacement of aged equipment.

Fuel Tank and Equipment Upgrades: With the ongoing development of an automated fuel system, many new technologies are being added to provide further support for departments and reduction of administrative needs. Pump volumizers, existing tank replacement, OPW reporting equipment, and additional department fueling needs and storage are currently being reviewed and updated. Fuel transaction integration is a further priority.

Internal Service Funds

Group Health and Life Insurance

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	1,484,986	665,754	665,754	1,531,973	866,219	130.11%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	4,921,085	3,365,026	3,365,026	3,300,000	(65,026)	-1.93%
Special Assesments	-	-	-	-	-	0.00%
Other	65,559,880	66,950,814	66,950,814	66,861,802	(89,012)	-0.13%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	18,732	18,732	0.00%
Revenue	\$ 71,965,950	\$ 70,981,594	\$ 70,981,594	\$ 71,712,507	\$ 730,913	1.03%
Salaries & Benefits	1,037,036	973,008	973,008	946,422	(26,586)	-2.73%
Gen Operating & Maintenance	62,123,185	70,008,586	70,008,586	70,766,085	757,499	1.08%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 63,160,221	\$ 70,981,594	\$ 70,981,594	\$ 71,712,507	\$ 730,913	1.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	10.00	8.80	10.00	7.75	-	(1.05)
Total	10.00	8.80	10.00	7.75	-	(1.05)

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.

FY2022 DISCUSSION

Due to the performance of the Fund, the FY2022 Recommended Budget includes no increase in the City's or employees' contributions.

Internal Service Funds

Although the FY2022 AP count remains the same, the department shifted funding allocations of several positions, by 1.05 FTE, to the Retiree Healthcare Trust Fund.

HORIZON ISSUES

- Dallas/Fort Worth Metroplex is one of the most expensive healthcare markets in the United States
- Uncertainty in claims due to COVID 19 and the 'bounce back' post-pandemic
- The rising cost of benefits for employees
- Health status of employees and the costs of their future care

Internal Service Funds

Risk Financing FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	484,995	399,990	399,990	399,990	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	22,188,921	20,118,086	20,118,086	22,347,389	2,229,303	11.08%
Transfer In	324,889	-	-	-	-	0.00%
Use of Fund Balance	-	-	500,000	30,352	30,352	0.00%
Revenue	\$ 22,998,804	\$ 20,518,076	\$ 21,018,076	\$ 22,777,731	\$2,259,655	11.01%
Salaries & Benefits	1,879,787	1,566,921	1,566,921	1,724,503	157,582	10.06%
Gen Operating & Maintenance	17,334,126	18,943,927	19,193,927	21,046,000	2,102,073	11.10%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	1,325,114	7,228	257,228	7,228	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 20,539,027	\$ 20,518,076	\$ 21,018,076	\$ 22,777,731	\$2,259,655	11.01%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	15.00	15.00	15.00	15.00	-	-
Total	15.00	15.00	15.00	15.00	-	-

FUND PURPOSE AND GOALS

The Risk Financing Fund is responsible for maintaining the commercial and self-insurance programs, claims management, and safety risks for the city. The Risk Financing Fund is comprised of two functions: Workers' Compensation and Risk Management. The Risk Management Function is comprised of the Property & Casualty Division and the Employee Health & Safety Division. Within these functions, there are personnel who promote return to work, safety, and subrogation interests.

The Workers' Compensation division is responsible for providing statutorily-mandated benefits to city employees who are injured in the course and scope of employment, provided the claims are deemed compensable under the Texas Workers' Compensation Act. The division also harbors specialists responsible for employee return to work efforts.

Internal Service Funds

The Property & Casualty (P&C) division maintains all other aspects of the city's insurance program. Utilizing both self-insured and outside commercial insurance programs, the P&C division focuses on controlling costs from property and casualty claims and/or litigation. It also strives to preserve and protect the city's assets through loss prevention, loss control, and risk financing mechanisms.

The Employee Health & Safety Division helps to educate our city's workforce on the importance of maintaining safety processes and controls. Both Workers' Compensation and Risk Management pursue subrogation when possible, recovering funds from third parties who are liable for losses paid by the city.

FY2022 DISCUSSION

For FY2022, the department anticipates Property Insurance to continue to rise exponentially in addition to an increase in the cost of deductibles related to wind and hail damage.

Overall the expense budget includes an increase in funding associated with rising Workers' Compensation costs and Property Insurance costs.

HORIZON ISSUES

Claim Expense Management – the Risk section is constantly trying to lower claim-related expenses. They encourage immediate reporting of all losses so claims can be monitored and quickly brought to closure. They strive to handle claims fairly, promptly, and efficiently. This lowers the possibility of legal disputes, as well as discourages those attempting to solicit financial gain from the city. They educate the departments about the importance of safety management and make sure there is proper coverage for their exposures. They benchmark the City's claim activity against other similar risks in an effort to proactively forecast future claim costs.

Commercial Insurance – Due to unstable market we are anticipating an increase in insurance premiums and deductibles.

Strategic Safety Plan – the Safety division is undergoing restructure with the addition of a Safety Coordinator.

Pharmacy Benefit Management Company (PBM) — the goal is to obtain a PBM for the workers' compensation program to reduce pharmacy costs.

Fiduciary Funds

Fiduciary Funds

Retiree Healthcare Trust

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	597,186	-	-	569,525	569,525	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,855,166	1,000,005	1,000,005	1,000,005	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	26,095,048	32,159,909	32,159,909	30,414,438	(1,745,471)	-5.43%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 28,547,400	\$ 33,159,914	\$ 33,159,914	\$ 31,983,968	\$(1,175,946)	-3.55%
Salaries & Benefits	125,438	116,701	116,701	275,321	158,620	135.92%
Gen Operating & Maintenance	27,778,754	29,403,880	29,403,880	28,246,118	(1,157,762)	-3.94%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	3,639,333	3,639,333	3,462,529	(176,804)	-4.86%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 27,904,192	\$ 33,159,914	\$ 33,159,914	\$ 31,983,968	\$(1,175,946)	-3.55%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	-	1.20	-	2.25	-	1.05
Total	-	1.20	-	2.25	-	1.05

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.

FY2022 DISCUSSION

The FY2022 Recommended budget includes an increase in the city contribution (5%) due to recently increased costs incurred by the retirees. The retiree premiums will not increase for FY2022; however, both the inpatient and outpatient costs have grown significantly and the costs are growing sharply for the pre-65 (non-Medicare) retirees.

Fiduciary Funds

For FY2022, the FTE increases by 1.05, due to a change between several positions that are partially funded between the Group Health and Life Insurance and Retiree Healthcare Trust Funds.

HORIZON ISSUES

- Dallas/Fort Worth Metroplex is one of the most expensive healthcare markets in the United States
- Uncertainty in claims due to COVID-19 and the possibly 'bounce back' from delayed care post-pandemic
- Rising cost of benefits for retirees
- Health status of retirees and the costs of their future care

Fiduciary Funds

Rock Creek Trust

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	1,574,425	1,574,425	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 1,574,425	\$1,574,425	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	1,574,425	1,574,425	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 1,574,425	\$1,574,425	0.00%

FUND PURPOSE AND GOALS

Rock Creek Ranch PID continues with development on 1,755-acres located in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed-use and residential, as well as a new 80-acre campus for Tarleton State University. The campus opened in August 2019 and is expected to have 2,500 students. The Rock Creek PID Debt Service Fund was originally created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties, or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures. Beginning FY2022, the Rock Creek debt is presented in the Rock Creek Trust Fund.

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

Fiduciary Funds

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 710,000	\$ 864,425	\$ 1,574,425
2017 Special Assessment Rev	505,000	616,425	1,121,425
2018 Special Assessment Rev	205,000	248,000	453,000

Supplemental Information

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 by the Budget and Research Division of the Performance and Budget Department 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: A financial report applicable to a single fiscal year.

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.

Glossary and Acronyms

Business Plan: A department-level plan; in this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.

Business Unit Department: A numerical code that details financial responsibility for revenues and expenditures. The center specifically shows the department-division-section for operating funds, department-fund-project for bond funds, and department-project for grants and other capital project funds.

Capital Assets: Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Capital assets include buildings, equipment, infrastructure, improvements other than buildings, and land. In the private sector, these assets are referred to most often as "property," "plant," and "equipment."

Capital Expenditures: Expenditures resulting in the acquisition of, or addition to, the government's general capital assets.

Capital Improvement Program (CIP): A program that describes the capital projects and associated funding sources the city intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a section of the budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large scale remodeling.

Capital Projects Fund: A governmental fund established to account for resources used for the acquisition of large capital improvements and non-reoccurring expense other than those acquisitions accounted for in proprietary or trust funds.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

Cash Management: Refers to the management of the cash that is necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

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:
 - o **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet

Glossary and Acronyms

- o maintenance services and per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
- o **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
- o **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.
- o **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.
 - o Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - o 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.

Comprehensive Annual Financial Report (CAFR): 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 CAFR 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.

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.

Glossary and Acronyms

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 Service: The cash that is required for a particular period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.

Deficit: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period, or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delegated Authority: The City Council authorizes and delegates to the City Manager, or his designee, the authority to transfer appropriations within and among departments and funds, in a cumulative amount not to exceed the total amount appropriated for each purpose. This authority is used for items such as separation pay, contractual services, elections, and training initiatives.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the city that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Effective Rate: The rate that would generate the same amount of levy as last year's rated based on the current year's values.

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.

Glossary and Acronyms

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds within the City of Fort Worth are established for services such as water and sewer, parking facilities, airports, and solid waste management.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditure.

Exemption: Excluding all or part of property value from taxation.

Expenditure (Governmental Funds): Decreases in the use of net financial resources other than through inter-fund transfer. Expenditures include current operating expenses requiring the present or future use of net current assets; debt service and capital outlays; and intergovernmental grants, entitlements, and shared revenues.

Expenses (Proprietary Funds): Outflow or other depletion of assets or incurrence of liabilities during a specific period which results from the delivery or production of goods, rendering of services, or carrying out of other activities that constitute the entity's ongoing major central operations.

External Indicator: External entity data that is used to evaluate city progress toward *Council goals*. External indicators can be used as *key performance indicators* for strategic level *objectives*, but they must be used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

Fiduciary Funds: Fiduciary funds are used to account for assets that the city holds in trust for the benefit of other specified entities or individuals and that are unavailable for the city's purposes.

Financial Resources: Cash and other assets that, in the normal course of operations, will become cash.

Fines and Forfeitures: Refers to payments as a result of or in connection with an alleged violation of the law and include deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Fort Worth's fiscal year is October 1 through September 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Forecast: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance. The forecast process takes place for months five and eight of the fiscal year for most funds.

Full-Time Equivalent (FTE): Hours worked by one employee on a full-time basis. An FTE is considered to be 2,080 hours on an annual basis which is calculated by eight hours per day in a five day work week.

Glossary and Acronyms

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Accounting: An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes following laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds, and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds, and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fund Balance: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. The fund types are general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private-purpose trust, pension trust, investment trust, and agency.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. These principles govern the form and content of the financial statements of an entity and encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. Including not only broad guidelines of general application but detailed practices and procedures, these principles provide a standard by which to measure financial presentations. The primary authoritative body for the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

General Debt Obligation: Refers to revenues generated from the sale of public securities.

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.

Glossary and Acronyms

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the debt service portion of the city's property tax, and these bonds are backed by the full faith and credit of the issuing government. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects.

Goal: The result or achievement towards which an effort is directed and intended to accomplish.

Governmental Funds: Governmental Funds are used to account for activities traditionally associated with the government and that is primarily funded from tax revenues. Examples of such activities include public safety services, acquisition or construction of infrastructure and other capital assets, and the servicing of general long-term debt.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed to the grantee.

Initiative: A department action or project with a timeline and measurable *outcomes* that pursues a department *objective*. Initiatives are measured by *milestones* which are generally *qualitative*.

Interest and Sinking Fund Tax: Assets and their earnings earmarked for the retirement of bonds or other long-term liabilities. A fund arising from particular taxes, imposts, or duties, which is appropriated toward the payment of interest and principal on a public loan.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. Examples of these are funds from Tarrant County, the State of Texas, and recovery or reimbursement of indirect costs from federal and state agencies.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions, and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Key Performance Indicator (KPI): A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

Levy: To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Glossary and Acronyms

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.

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.

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.

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Operating Budget: The portion of the budget concerning daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund that records activity on a single fiscal year basis.

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges, for service, and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Statement: The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

Operating Transfers: Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

Other Local Taxes: Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific tax, hotel occupancy taxes, and communication provider taxes.

Other Revenue: Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

Outcome: The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

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.

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- Efficiency measures: A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- Effectiveness measures: A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Projected Beginning Fund Balance: Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Beginning Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to be collected and on hand at the beginning of the fiscal period.

Projected Ending Fund Balance: Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Projected Ending Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to have been collected and be on hand at the end of the fiscal period.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proposed Rate: The rate that is under formal consideration by the governing body for the current year.

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

Qualitative Data: Non-numeric information collected through interviews, focus groups, observation, and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

Quantitative Data: Information that is counted, or compared on a scale.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Regular Employees: This is referred to full-time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.

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- Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY"

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

Risk Management: This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

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.

Salary Savings: The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

Sales Tax: Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second-largest revenue source for the General Fund.

Scorecard: A tabular display of department performance measures and initiatives that highlights the current status and overall progress.

Service Charges: Payments received as a result of administrative services such as inspections associated with the issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

Single Audit Report (SAR): An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes the Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of the purposes and contents of the report, letter of transmittal, and overview. 2. Auditor's report on internal control over

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financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Supplemental Appropriation: A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or interfund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Target: A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or benchmark data.

Tax Levy: The total property taxes imposed in a year.

Tax Rate: The number when multiplied by taxable value gives the amount of tax.

Taxable Value: The appraised value is shown on the appraisal roll minus any applicable exemptions.

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.

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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.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

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Acronyms

ACEC	American Council of Engineering Companies
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
CAFR	Comprehensive Annual Financial Report
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area
FAA	Federal Aviation Administration

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FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures and Equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-Time Equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer Assistance Program
HED	Housing and Economic Development Department
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HOT	Hotel and Motel Occupancy Tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and Sinking
ICMA	International City/County Management Association
ITS	Information Technology Solutions
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance
OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
PAYG	Pay as You Go Capital

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PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	Securities and Exchange Commission
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise

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