

The background of the cover is a collage of three images: a modern glass skyscraper on the left, a historic red brick building in the center, and a lush green park area on the right. The collage is overlaid with large, diagonal green geometric shapes. The text is positioned in the upper right quadrant.

CITY OF FORT WORTH, TEXAS

FY2023

RECOMMENDED
ANNUAL BUDGET
& 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 recommended budget:

This budget will raise more total property taxes than last year's budget by \$73,009,942.00 or 11.4%, and of that amount \$19,583,878.00 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 recommended fiscal year 2023 tax rate of \$0.71250 per \$100 of assessed valuation. The City's fiscal year 2022 tax rate (the current tax rate) is \$0.73250 per \$100 of assessed valuation.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

Table of Contents

Truth in Taxation	3
GFOA Distinguished Budget Presentation Award.....	5
Organizational Information	11
Budget Development Staff	13
City Council District Map	14
City Organization Chart	15
Fort Worth Boards & Commissions	16
Total City Operating Budget Organization Chart.....	17
Department & Fund Relationship.....	18
Executive Message	19
City Strategic Vision	21
Budget Message	22
Processes and Policies	27
Readers' Guide to the Budget	29
Budget Process	31
Budget Calendar	33
Fund Structure.....	35
Budgeting Philosophy and Basis of Budgeting.....	37
Financial Policies.....	38
Budget Highlights	41
Operating Funds: Financial Summary.....	43
Total Revenue by Fund	44
Total Revenue by Source	45
Expenditures by Fund	46
Expenditures by Type	47
General Fund: Financial Summary.....	48
Debt Service Funds: Financial Summary.....	49
Special Revenue Funds: Financial Summary	50
Special Revenue Projects: Financial Summary	51
Enterprise Funds: Financial Summary	52
Internal Service Funds: Financial Summary	53
Fiduciary Funds: Financial Summary	54
User Fee Authorization and Overview.....	55
Revenue Highlights	59

Expenditure Highlights	68
Personnel Summary.....	72
Citywide Fund Balance Summary	75
Governmental Funds	77
General Fund	79
General Fund Statement	81
General Fund Revenue Summary	82
Ad Valorem Property Tax Comparison	83
General Fund Revenue and Expenditures	84
City Attorney.....	85
City Auditor.....	87
City Manager’s Office	88
City Secretary.....	90
Code Compliance.....	92
Communications and Public Engagement	94
Development Services	96
Diversity and Inclusion.....	99
Economic Development.....	101
Financial Management Services	103
Fire.....	105
Human Resources	107
Information Technology Solutions.....	108
Library.....	110
Municipal Court	112
Neighborhood Services.....	114
Non Departmental.....	116
Park and Recreation	117
Planning and Data Analytics	120
Police	122
Property Management	124
Transportation and Public Works	126
Debt Service Funds	129
Debt Service Fund Statement	131
General Debt Service	133
Culture and Tourism Debt Service	134

Venue Debt Service	135
Municipal Parking Debt Service	136
Rock Creek PID Debt Service.....	137
Solid Waste Debt Service.....	138
Stormwater Debt Service.....	139
Water Prior Lien Debt Service	140
Water Sub Lien Debt Service	141
Special Revenue Funds	143
Alliance Maintenance Facility	145
Community Tree Planting	147
Crime Control and Prevention District.....	149
CCPD – Neighborhood Services	151
CCPD – Park and Recreation	154
CCPD – Police.....	156
CCPD – Transportation and Public Works.....	158
Culture and Tourism	159
Culture and Tourism 2% Tax.....	161
DFW Revenue Sharing	163
Culture and Tourism Proj Fin Zone	165
Arena Operating	167
Economic Incentives	169
Environmental Protection	171
Municipal Golf	173
Special Donation.....	175
Special Project Funds.....	177
Library Special Revenue Fund Statement	179
Municipal Court Special Revenue Fund Statement	180
Special Purpose Fund Statement.....	182
Specially Funded Projects List.....	183
Proprietary Funds	185
Enterprise Funds.....	187
Enterprise Fund Statement.....	189
Municipal Airports	191
Municipal Parking	193
Solid Waste	195

Stormwater Utility	197
Water and Sewer	199
Internal Service Funds	203
Internal Service Fund Statement	205
Capital Projects Service	206
Capital Projects Service – City Attorney	208
Capital Projects Service – Transportation and Public Works	210
Fleet and Equipment Services	212
Group Health and Life Insurance	214
Information Technology Systems	216
Risk Financing	218
Fiduciary Funds.....	221
Retiree Healthcare Trust.....	223
Rock Creek Trust.....	224
Supplemental Information	227
Glossary and Acronyms	229

Organizational Information

Organizational Information

Budget Development Staff

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

Mattie Parker

Mayor

David Cooke

City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

William Johnson

Assistant City Manager

Valerie Washington

Assistant City Manager

Jesica McEachern

Assistant City Manager

Planning and Data Analytics Staff

Richard Zavala, Interim Director, Planning and Data Analytics Department

Cayce Lay Lamas, Assistant Director, Operations Planning Division

Loraine Coleman, Budget Manager

Orkhan Ismayilov, Budget Manager

Pamela Kacmarynski, Business Process Manager

Juanita Jimenez, Senior Budget Analyst

Jeffrey Craven, Senior Budget Analyst

Becky Miles, Budget Analyst I

Sydney Sexton, Budget Analyst II

Lucas Mann, Management Analyst II

Steven Hole, Performance Analyst I

Danielle Pickle, Sr. Business Process Analyst

Rodney Arnold, Business Process Analyst II

Tatiana Caterov, Budget Analyst I

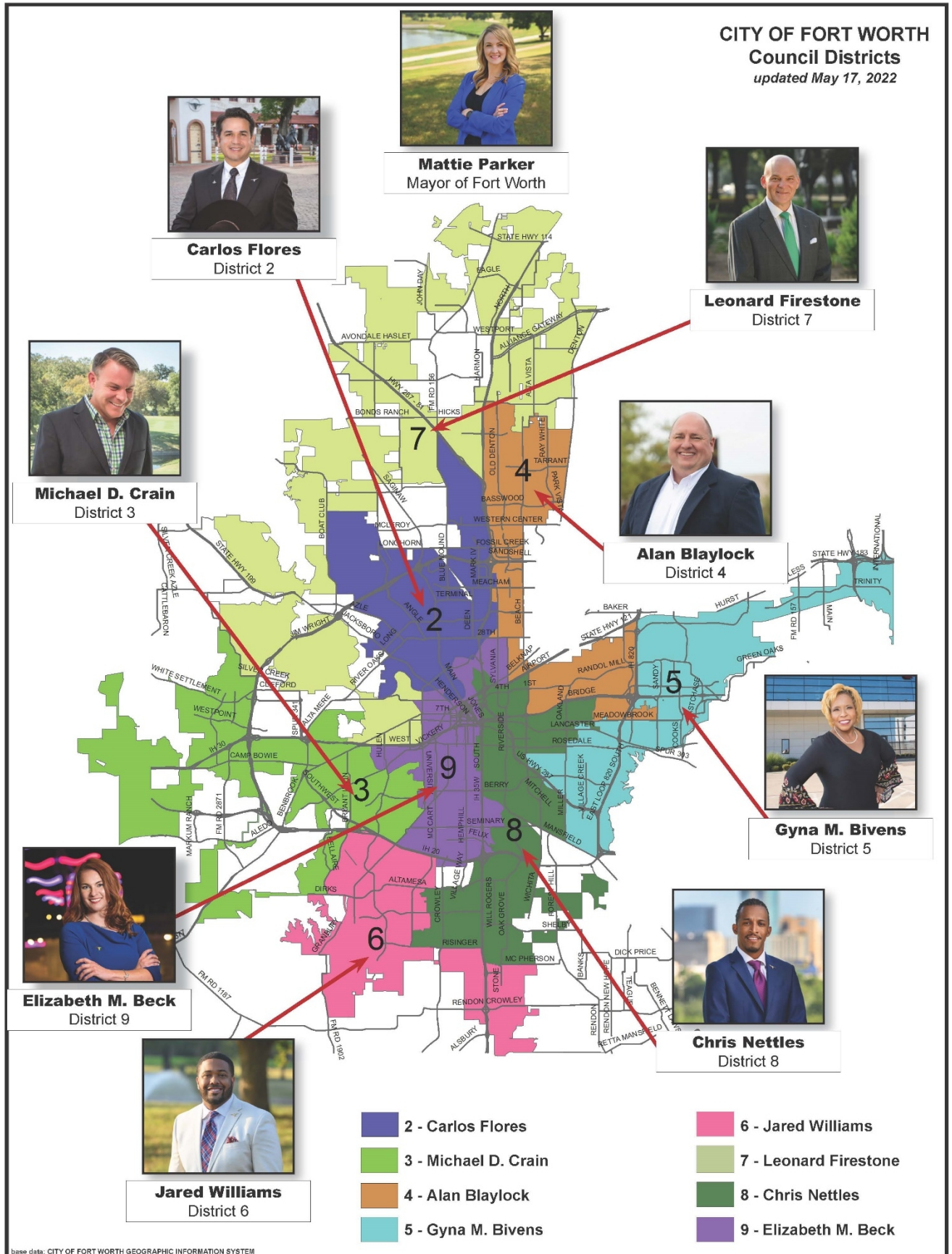
Zoe Gao, Budget Analyst II

Ambra Pira, Budget Analyst II

Tracey Martin, Senior Administrative Assistant

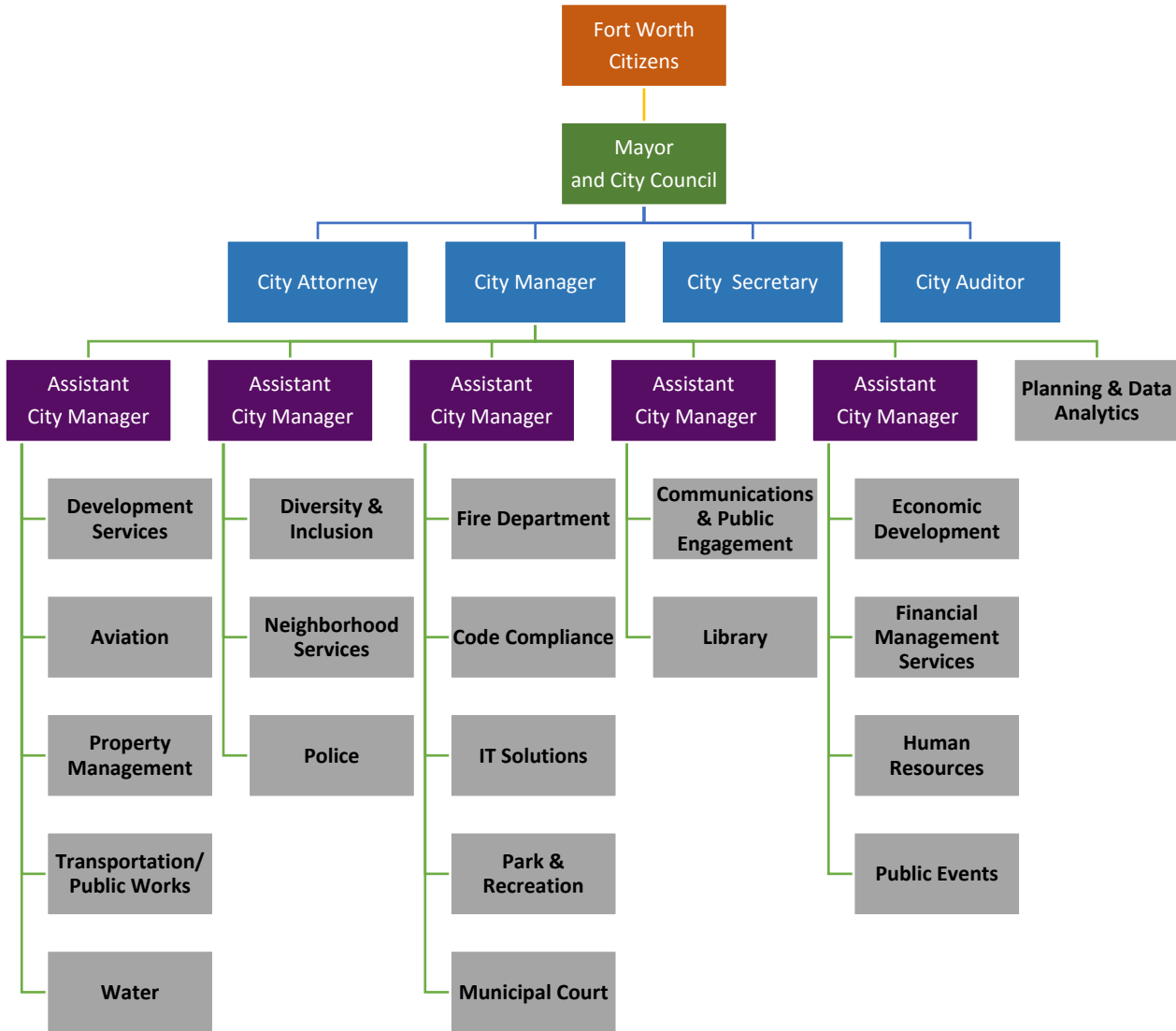
Organizational Information

City Council District Map



Organizational Information

City Organization Chart



Fort Worth Boards and Commissions

- Elected Officials
- Appointed by City Council
- Assistant City Managers
- Departments

Organizational Information

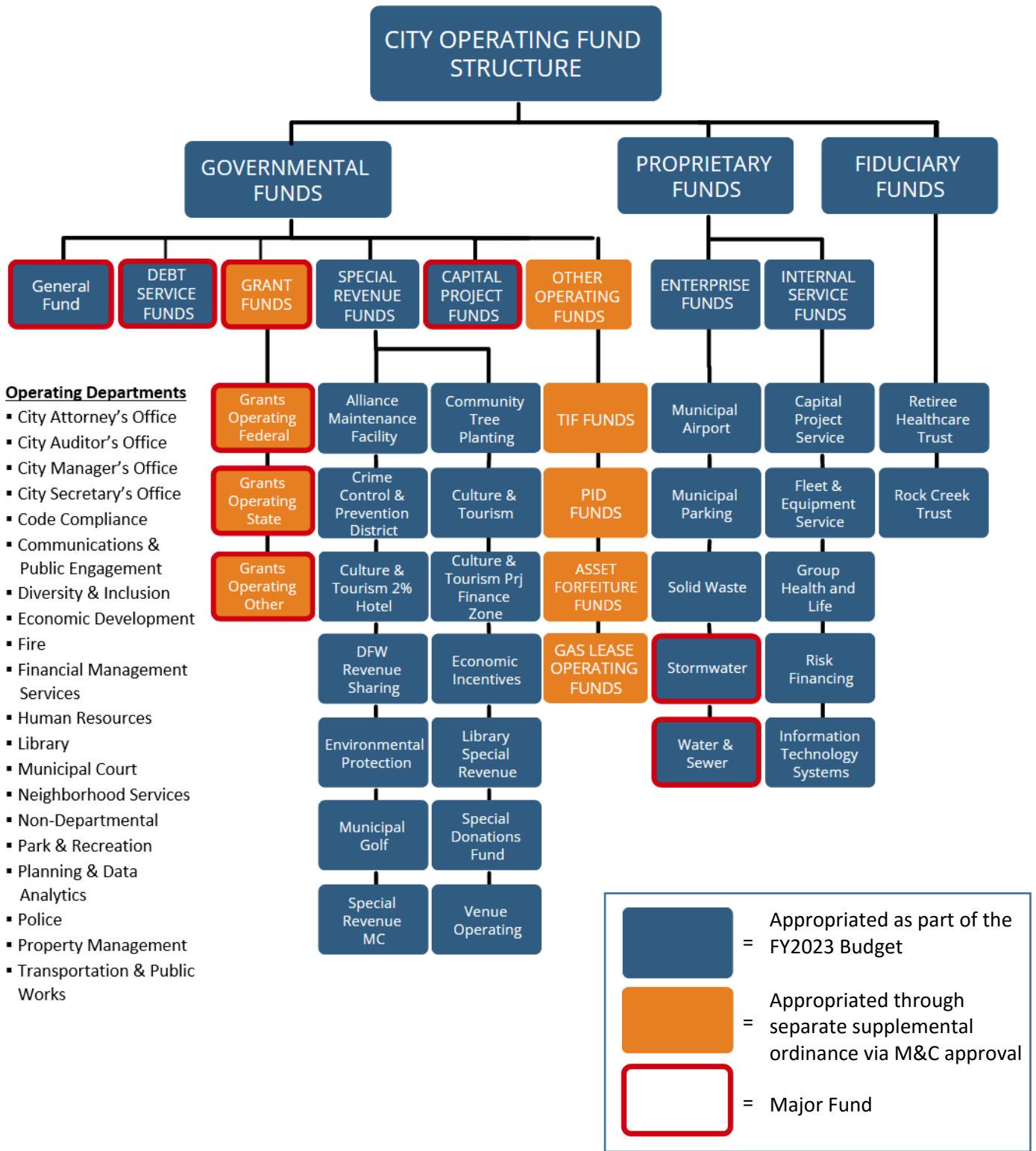
Fort Worth Boards & Commissions

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

Source: City Secretary's Office

Organizational Information

Total City Operating Budget Organization Chart



Organizational Information

Department & Fund Relationship

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

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

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

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

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

Executive Message

Executive Message

City Strategic Vision

Mission

Working together to build a strong community.

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

Vision

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

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

Values

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

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

Our Objectives

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

Executive Message

Budget Message

August 9, 2022

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

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

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

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

Addressing the growing demands on our City's resources, the citywide FY2023 Recommended Budget—which includes the Debt Service Fund and most operating funds—totals \$2.3 billion, which is a 11.87% increase from the FY2022 Budget. The budget includes a total of 7,872 authorized positions (APs).

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

Executive Message

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David Cooke". The signature is written in a cursive, flowing style.

David Cooke
City Manager

Executive Message

The FY2023 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 FY2023 Recommended Budget totals nearly \$2.3 billion, which includes 7,872 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 \$915 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning, development, public libraries, and general management of the city. The remaining 60 percent, or \$1.4 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>FY2022</u>	<u>FY2023</u>	<u>Change</u>	<u>Change</u>
\$831,934,777	\$915,340,881	10.03%	\$83,406,104

Property Tax

The City receives the majority of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2022 showed an increase in the City’s property tax base. In comparison to the July 2021 certified property tax roll, the July 2022 certified property tax roll reflected a 14.53 percent growth in adjusted net taxable property value, mostly due to increased appraisals on existing property.

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

For FY2023, the City’s combined property tax rate is recommended to be lowered to \$0.7125 per \$100 of assessed valuation, with the collection rate increasing to 98.50 percent. Based on the O&M levy rate of \$0.5650 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately

Executive Message

\$527 million in revenue for FY2023. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$137 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 FY2022 budget last year, the City took a cautious approach to formulating sales tax projections, as the COVID-19 pandemic lingered. However, Fort Worth has continued to show resiliency where consumers have sustained spending which generates sales tax receipts. This consumer behavior pushed sales and use tax collections to greatly exceed the original assumptions for last fiscal year. Considering this trend and the uncertain economic outlook at the time of budget development, the FY2023 budgeted sales tax is shown with a fairly significant increase as compared to last year. In addition to the rise in recent collections over the original expectations, Fort Worth is still leading the way in population growth, as the 13th largest city in the United States, per the 2020 census, 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 FY2023. Based on this evaluation and FY2022 year-end budget projections, tax revenue is expected to increase in FY2023 by 16%, or \$29.3M, from FY2022 adopted budget sales tax and is budgeted at \$212,147,461.

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
Adopted	Recommended	Percent	Dollar
<u>FY2022</u>	<u>FY2023</u>	<u>Change</u>	<u>Change</u>
\$831,934,777	\$915,340,881	10,03%	\$83,406,104

For FY2023, General Fund expenditures are held in line with revenues. The City strategized to focus spending on specific Council priorities across the organization, addressing community safety, infrastructure maintenance, and growth concerns. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite the targeted budgetary areas, other costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, the current state of the labor market, additional facilities becoming operational, inflation and other economic drivers.

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

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract.
- Fire Civil Service employees will receive salary increases in accordance with the updated Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association once executed.
- Pay for performance for general employees is budgeted at four percent. Additional funds have been earmarked in order to ensure employee retention and appropriate compensation for recruitment.
- Health care costs are budgeted to increase by 5 percent for all employee groups.

Processes and Policies

Processes and Policies

Readers' Guide to the Budget

Purpose

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

Introductory Information

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

Summary Information

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

Department and Fund Pages

Operating Department and Fund Summaries

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

FY2023 Discussion

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

Summary of Services and Performance Measures

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

Processes and Policies

Budget Process

Creation of the Budget

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

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

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

City Council Authorization / Appropriation

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

City Manager's Authorization

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

Budget Implementation & Monitoring

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

Processes and Policies

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

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

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

Processes and Policies

Budget Calendar

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

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

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

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

February 24 – June 4: Business Performance Plan Development

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

March 7 – April 14: Develop FY2022 Month 5 Forecast

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

March 25: FY2023 Budget Kickoff

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

March 28 – June 10: FY2023 Budget Development

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

April 5 – July 30: FY2022 Revenue Manual

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

June 7 – August 9: Develop FY2022 Month 8 Forecast

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

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

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

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

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

Processes and Policies

July 25 – 30: Certified Tax Roll Received

- Receive certified appraisal values
- Determine impact on budget development

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

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

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

September 13: Public Hearing

- Public hearing on the City budget

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

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

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

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

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

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

Processes and Policies

Fund Structure

Purpose

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

Governmental Fund Types

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

General Fund:

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

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

General Debt Service Fund:

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

Special Revenue Funds:

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

Proprietary Fund Types

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

Enterprise Funds:

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

Internal Service Funds:

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

Processes and Policies

Fiduciary Fund Types

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

Capital Project Funds

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

Processes and Policies

Budgeting Philosophy and Basis of Budgeting

Budgeting Philosophy

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

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

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

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

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

Basis of Budgeting

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

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

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

Processes and Policies

Financial Policies

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

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

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

Operating Budget

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

Fund Balances

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

General Fund: (Fund Balance)

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

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

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

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

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

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

Internal Service Funds: (Working Capital)

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

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

Revenue

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

Capital Improvements

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

Debt Policies

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

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

Debt Planning Guidelines

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

Processes and Policies

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

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

Debt Service Guidelines

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

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

User Fee Policy

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

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

Budget Highlights

Budget Highlights

Operating Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	574,677,466	602,793,914	602,793,914	670,294,478	67,500,564	11.20%
Sales Tax	277,930,210	270,880,391	270,880,391	314,221,254	43,340,863	16.00%
Other Tax	80,325,772	82,639,749	82,639,749	95,905,602	13,265,853	16.05%
License & Permits	20,549,241	21,073,968	21,073,968	22,217,201	1,143,233	5.42%
Intergovernmental	8,036,293	11,317,195	11,537,647	14,976,398	3,659,203	32.33%
Charge for Service	692,831,357	688,225,336	708,806,946	759,968,859	71,743,523	10.42%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	47,789,927	38,764,344	38,770,944	37,982,935	(781,409)	-2.02%
Other	142,475,816	145,965,295	145,965,295	157,363,627	11,398,332	7.81%
Transfer In	439,010,422	200,569,141	502,232,169	218,969,708	18,400,567	9.17%
Total Revenue	2,288,174,584	2,067,451,665	2,391,441,745	2,299,211,124	231,759,459	11.21%
Use of Fund Balance	-	7,969,359	80,442,424	25,421,538	17,452,179	218.99%
Salaries & Benefits	743,405,654	792,491,903	790,681,398	871,337,724	78,845,821	9.95%
Gen Operating & Maintenance	607,387,333	676,673,727	699,805,629	750,180,381	73,506,654	10.86%
Capital Accts	7,263,760	-	-	-	-	0.00%
Debt Service Accts	498,688,510	260,314,803	570,185,774	280,283,544	19,968,741	7.67%
Transfer Out	350,870,309	362,571,409	428,827,061	403,517,052	40,945,643	11.29%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Project Budget Account	-	-	-	-	-	0.00%
Total Expenses	2,180,189,025	2,063,251,595	2,460,699,615	2,305,318,701	242,067,106	11.73%
Contr To Fund Bal/Net Position	-	12,169,429	11,184,554	19,313,961	7,144,532	58.71%
Revenues Over(Under) Expenses	\$ 107,985,559	\$ -	\$ -	\$ -	\$ -	0%

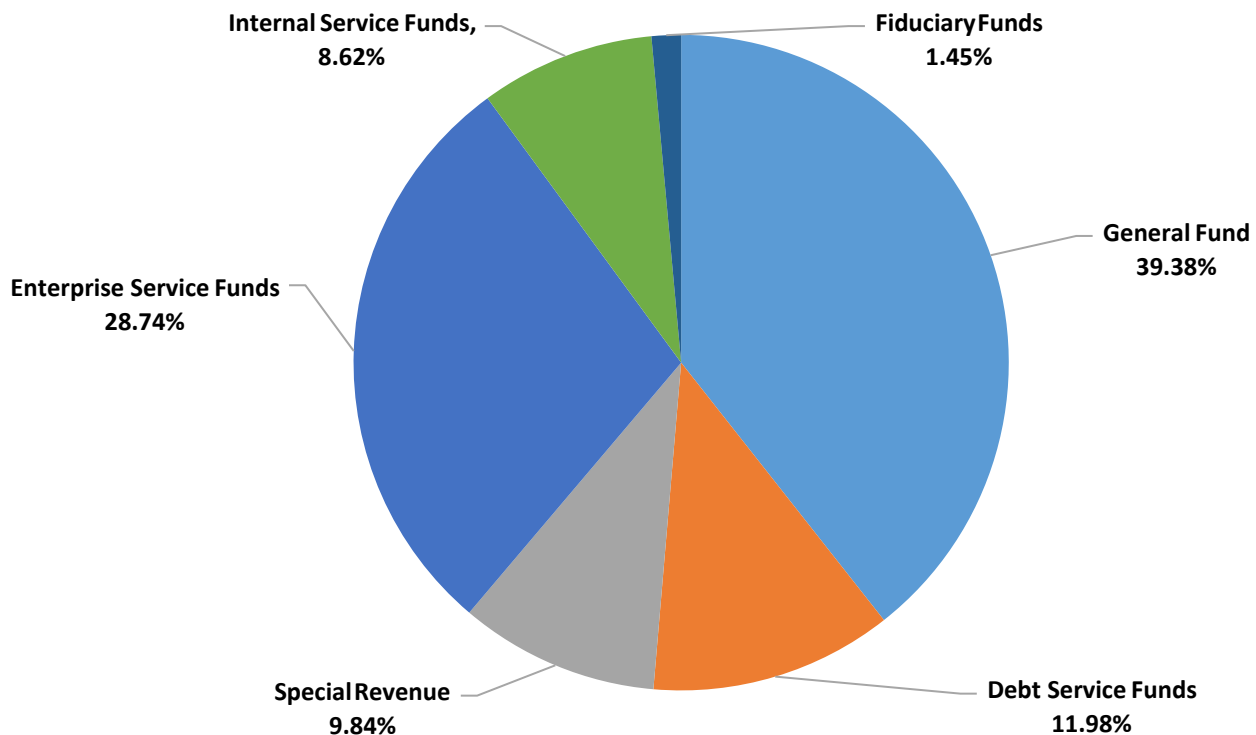
Note: Contra accounts are used to reduce expenditures between departments of the General Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Special Revenue Project Funds are included - these project funds are life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

Budget Highlights

Total Revenue by Fund

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
General Fund	812,939,744	831,934,777	856,037,845	915,340,881	83,406,104	10.03%
Debt Service Funds	494,535,275	258,359,041	566,650,100	278,396,435	20,037,394	7.76%
Special Revenue	165,030,729	177,432,495	210,219,408	228,811,016	51,378,521	28.96%
Special Revenue Projects	650,260	-	-	-	-	0.00%
Enterprise Service Funds	648,640,460	635,941,315	660,684,343	668,076,670	32,135,355	5.05%
Internal Service Funds	133,457,670	138,195,003	144,734,080	200,311,460	62,116,457	44.95%
Fiduciary Funds	32,920,446	33,558,393	33,558,393	33,696,200	137,807	0.41%
Total Operating Funds	\$2,288,174,584	\$ 2,075,421,024	\$ 2,471,884,169	\$ 2,324,632,662	\$249,211,638	12.01%

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

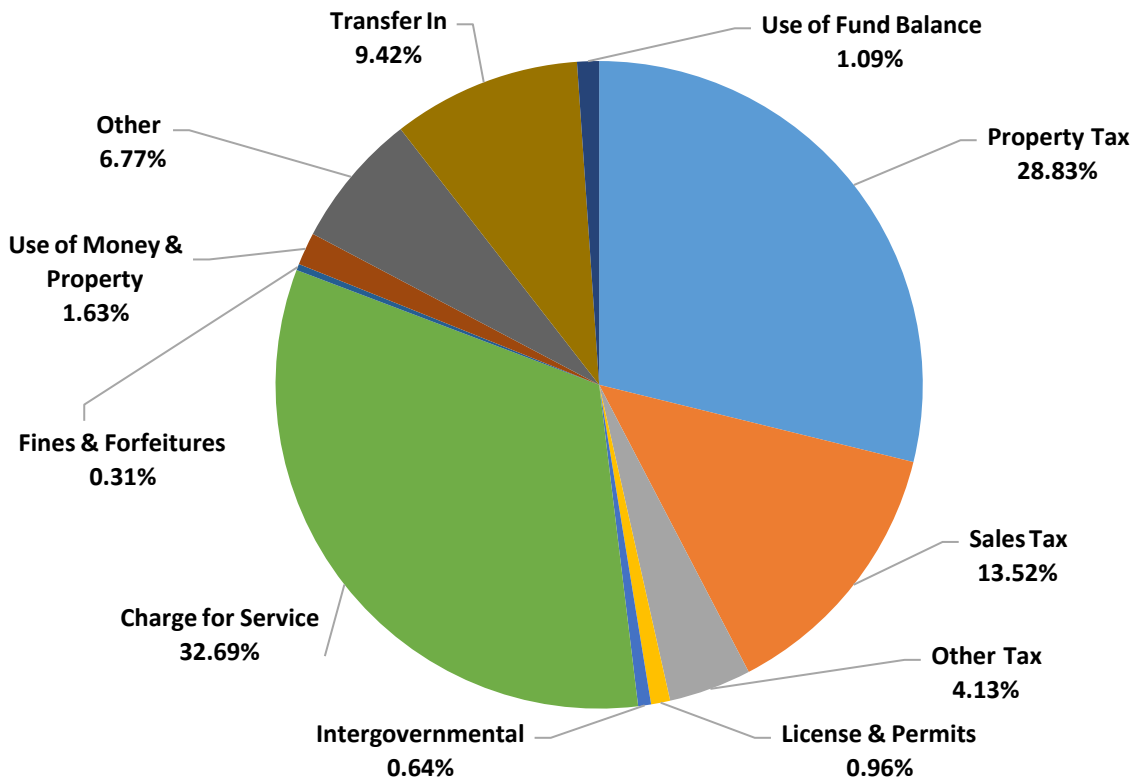


Budget Highlights

Total Revenue by Source

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	574,677,466	602,793,914	602,793,914	670,294,478	67,500,564	11.20%
Sales Tax	277,930,210	270,880,391	270,880,391	314,221,254	43,340,863	16.00%
Other Tax	80,325,772	82,639,749	82,639,749	95,905,602	13,265,853	16.05%
License & Permits	20,549,241	21,073,968	21,073,968	22,217,201	1,143,233	5.42%
Intergovernmental	8,036,293	11,317,195	11,537,647	14,976,398	3,659,203	32.33%
Charge for Service	692,831,357	688,225,336	708,806,946	759,968,859	71,743,523	10.42%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	47,789,927	38,764,344	38,770,944	37,982,935	(781,409)	-2.02%
Other	142,475,816	145,965,295	145,965,295	157,363,627	11,398,332	7.81%
Transfer In	439,010,422	200,569,141	502,232,169	218,969,708	18,400,567	9.17%
Use of Fund Balance	-	7,969,359	80,442,424	25,421,538	17,452,179	218.99%
Total Revenues	\$ 2,288,174,584	\$ 2,075,421,024	\$ 2,471,884,169	\$ 2,324,632,662	\$249,211,638	12.01%

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

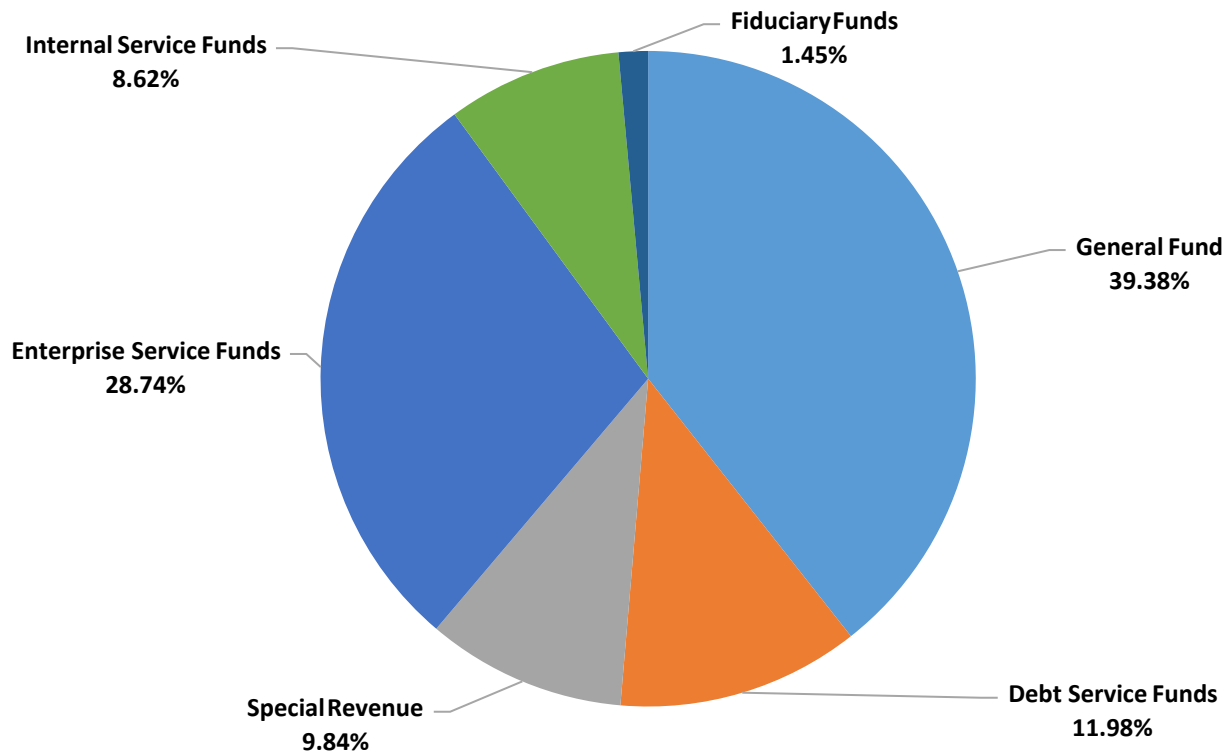


Budget Highlights

Expenditures by Fund

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
General Fund	766,081,941	831,934,777	856,037,845	915,340,881	83,406,104	10.03%
Debt Service Funds	497,958,583	258,359,041	566,650,100	278,396,435	20,037,394	7.76%
Special Revenue	143,781,520	177,432,495	210,219,408	228,811,016	51,378,521	28.96%
Special Revenue Projects	968,554	-	-	-	-	0.00%
Enterprise Service Funds	615,629,507	635,941,315	660,684,343	668,076,670	32,135,355	5.05%
Internal Service Funds	128,565,724	138,195,003	144,734,080	200,311,460	62,116,457	44.95%
Fiduciary Funds	27,203,196	33,558,393	33,558,393	33,696,200	137,807	0.41%
Total Operating Funds	\$2,180,189,025	\$2,075,421,024	\$2,471,884,169	\$2,324,632,662	\$249,211,638	12.01%

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

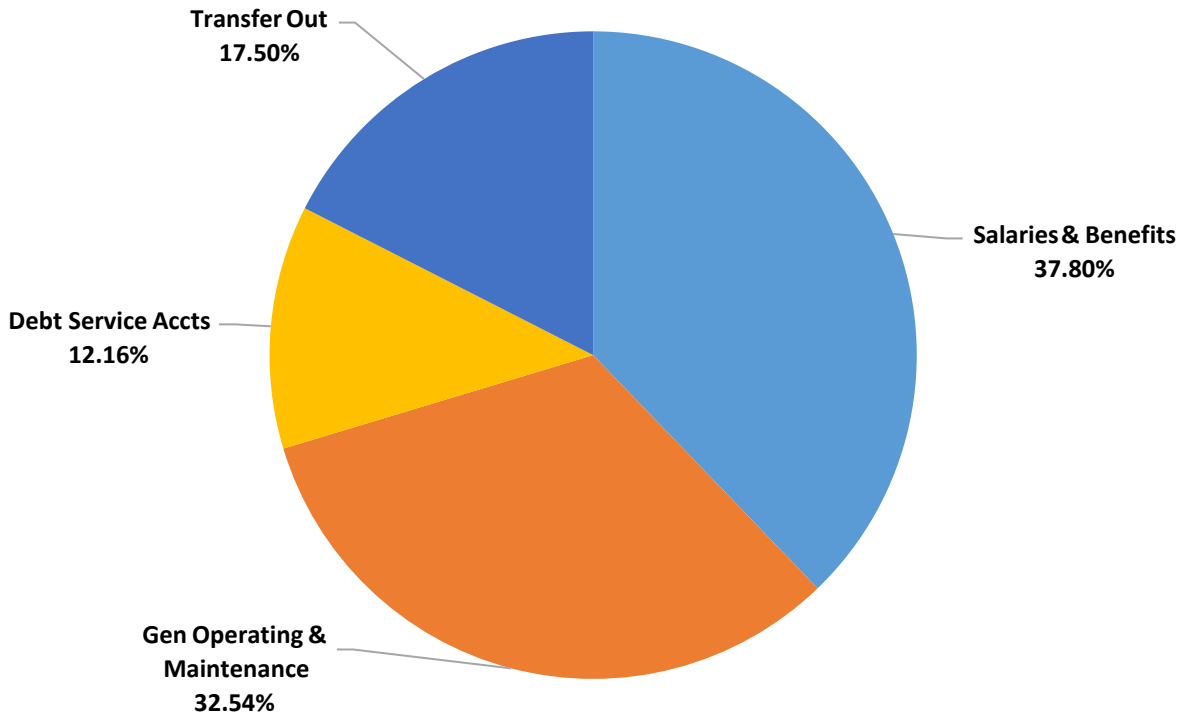


Budget Highlights

Expenditures by Type

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Salaries & Benefits	743,405,654	792,491,903	790,681,398	871,337,724	78,845,821	9.95%
Gen Operating & Maintenance	607,387,333	676,673,727	699,805,629	750,180,381	73,506,654	10.86%
Capital Accts	7,263,760	-	-	-	-	0.00%
Debt Service Accts	498,688,510	260,314,803	570,185,774	280,283,544	19,968,741	7.67%
Transfer Out	350,870,309	362,571,409	428,827,061	403,517,052	40,945,643	11.29%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Contribution to Fund Balance	-	12,169,429	11,184,554	19,313,961	7,144,532	58.71%
Project Budget Account	-	-	-	-	-	-
Total Expenses	\$2,180,189,025	\$2,075,421,024	\$2,471,884,169	\$2,324,632,662	\$249,211,638	12.01%

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



Budget Highlights

General Fund: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	50,064,279	10.39%
Sales Tax	188,151,694	182,885,742	182,885,742	212,147,461	29,261,719	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	2,200,260	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	1,049,157	5.34%
Intergovernmental	1,351,311	472,296	692,748	505,442	33,146	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	(8,832,961)	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	2,088,730	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	(528,181)	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,347,033	1,103,390	49.18%
Transfer In	43,365,822	41,625,774	41,625,774	48,592,339	6,966,565	16.74%
Total Revenues	812,939,744	831,934,777	832,155,229	915,340,881	83,406,104	10.03%
Use of Fund Balance	-	-	23,882,616	-	-	0.00%
Salaries & Benefits	557,696,448	593,029,689	592,082,162	632,185,648	39,155,959	6.60%
Gen Operating & Maintenance	174,017,573	199,496,533	201,755,212	201,183,810	1,687,277	0.85%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,247,571	2,231,625	2,231,625	2,265,207	33,582	1.50%
Transfer Out	59,546,890	65,977,177	88,769,093	79,706,216	13,729,039	20.81%
Contra Accounts	(27,426,542)	(28,800,247)	(28,800,247)	-	28,800,247	-100.00%
Total Expenses	766,081,941	831,934,777	856,037,845	915,340,881	83,406,104	10.03%
Contr To Fund Bal/Net Position	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 46,857,803	\$ -	\$ -	\$ -	\$ -	0.00%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	11,527,549	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	365,774,831	132,440,031	431,460,031	136,437,929	3,997,898	3.02%
Total Revenues	494,535,275	256,587,042	555,607,042	278,396,435	21,809,393	8.50%
Use of Fund Balance	-	1,771,999	11,043,058	-	(1,771,999)	-100.00%
Capital Accts	5,587,111	-	-	-	-	-
Debt Service Accts	492,371,471	254,611,148	563,587,119	275,411,715	20,800,567	8.17%
Transfer Out	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Total Expenses	497,958,583	257,586,798	566,562,769	275,411,715	17,824,917	6.92%
Contribution to Fund Balance	-	772,243	87,331	2,984,720	2,212,477	286.50%
Revenues Over(Under) Expenses	\$ (3,423,307)	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	26,673,772	30,693,283	30,693,283	41,758,876	11,065,593	36.05%
License & Permits	9,300	5,500	5,500	6,000	500	9.09%
Intergovernmental	6,682,742	10,844,899	10,844,899	14,470,956	3,626,057	33.44%
Charge for Service	15,018,459	15,353,439	15,353,439	26,566,520	11,213,081	73.03%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	10,787,197	13,023,761	13,030,361	11,407,942	(1,615,819)	-12.41%
Special Assesments	-	-	-	-	-	0.00%
Other	10,410,307	10,060,902	10,060,902	11,586,500	1,525,598	15.16%
Transfer In	5,670,437	6,274,394	6,274,394	7,023,867	749,473	11.94%
Total Revenues	165,030,729	174,250,827	174,257,427	214,894,454	40,643,627	23.32%
Use of Fund Balance	-	3,181,668	35,961,981	13,916,562	10,734,894	337.40%
Salaries & Benefits	58,001,329	67,960,461	67,901,006	80,570,706	12,610,245	18.56%
Gen Operating & Maintenance	46,464,801	65,353,798	63,246,788	76,670,798	11,317,000	17.32%
Capital Accts	1,676,452	-	-	-	-	0.00%
Debt Service Accts	133,056	123,891	68,891	123,891	-	0.00%
Transfer Out	37,505,881	40,674,988	75,983,329	63,915,556	23,240,568	57.14%
Total Expenses	143,781,520	174,113,138	207,200,014	221,280,951	47,167,813	27.09%
Contribution to Fund Balance	-	3,319,357	3,019,394	7,530,065	4,210,708	126.85%
Revenues Over(Under) Expenses	\$ 21,249,209	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Intergovernmental	2,241	-	-	-	-	0.00%
Charge for Service	1,065,827	-	-	-	-	0.00%
Use of Money & Property	(492,327)	-	-	-	-	0.00%
Other	43,805	-	-	-	-	0.00%
Total Revenues	619,546	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Salaries & Benefits	188,385	-	-	-	-	0.00%
Gen Operating & Maintenance	731,558	-	-	-	-	0.00%
Capital Accts	196	-	-	-	-	0.00%
Transfer Out & Other	(20,000)	-	-	-	-	0.00%
Total Expenses	900,140	-	-	-	-	0.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ (280,593)	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Enterprise Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	1,291,969	1,430,931	1,430,931	1,524,507	93,576	6.54%
Charge for Service	591,706,240	584,595,245	606,695,245	605,732,373	21,137,128	3.62%
Use of Money & Property	14,536,228	14,322,777	14,322,777	15,535,230	1,212,453	8.47%
Other	18,829,560	12,445,988	12,445,988	15,411,531	2,965,543	23.83%
Transfer In	22,276,462	20,218,279	22,861,307	26,908,861	6,690,582	33.09%
Total Revenues	648,640,460	633,013,220	657,756,248	665,112,502	32,099,282	5.07%
Use of Fund Balance	-	2,928,095	2,928,095	2,964,168	36,073	1.23%
Salaries & Benefits	104,577,294	107,835,303	107,835,303	111,624,395	3,789,092	3.51%
Gen Operating & Maintenance	258,058,009	269,544,263	289,594,263	291,300,204	21,755,941	8.07%
Debt Service Accts	2,291,054	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out	250,703,150	252,172,735	255,915,763	258,961,008	6,788,273	2.69%
Total Expenses	615,629,507	631,326,015	656,069,043	662,789,413	31,463,398	4.98%
Contribution to Fund Balance	-	4,615,300	4,615,300	5,287,257	671,957	14.56%
Revenues Over(Under) Expenses	\$ 33,010,952	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Internal Service Funds: Financial Summary

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	44,611,702	44,987,575	44,987,575	93,213,450	48,225,875	107.20%
Use of Money & Property	6,140,259	3,883,269	3,883,269	3,658,202	(225,067)	-5.80%
Other	82,673,172	89,225,899	89,225,899	96,471,213	7,245,314	8.12%
Transfer In	32,537	10,663	10,663	6,712	(3,951)	-37.05%
Total Revenues	133,457,670	138,107,406	138,107,406	193,349,577	55,242,171	40.00%
Use of Fund Balance	-	87,597	6,626,674	6,961,883	6,874,286	7847.63%
Salaries & Benefits	22,799,427	23,391,129	22,587,606	46,661,735	23,270,606	99.48%
Gen Operating & Maintenance	102,631,909	114,033,015	116,963,248	152,715,453	38,682,438	33.92%
Transfer Out	3,134,388	770,859	5,183,226	934,272	163,413	21.20%
Total Expenses	128,565,724	138,195,003	144,734,080	200,311,460	62,116,457	44.95%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 4,891,946	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Fiduciary Funds: Financial Summary

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

Budget Highlights

User Fee Authorization and Overview

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

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

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

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

General Fund		
Development Services		
Fee Title	New Fee Amount	Description of Change
Easements and Vacations	\$700.00	New Fee
Comp Plan Inconsistency	\$600.00	New Fee
Applicant Initiated Continuance	\$600.00	Increase of \$400.00 each
Zoning-Multi Family Dwelling (MFD/PD)	\$600 for the first waiver and then \$300 after	New Fee
Zoning - UFC - Appeal to UDC	Tiered, \$550-\$5,000	Increase of \$450.00 each
UFC - Vesting Letters	\$200.00	New Fee
UFC - Permit Renewal	\$125.00	New Fee
UFC - Developer Agreement	\$1,500.00	New Fee
Special Exception - Residential Homestead	\$750.00	Increase of \$250.00 each
First Variance - Residential Homestead	\$500.00	Increase of \$200.00 each
Additional Variance - Residential Homestead	\$250.00	Increase of \$100.00 each
Special Exception - Residential Non-Homestead or Commercial	\$1,500.00	Increase of \$500.00 each
First Variance - Residential Non-Homestead or Commercial	\$750.00	Increase of \$250.00 each
Additional Variance - Residential Non-Homestead or Commercial	\$400.00	Increase of \$100.00 each
Variance - Sign	\$1,000.00	Increase of \$250.00 each
Transportation Impact Fee Credit Application	\$1,000.00	Increase of \$140.00 each

Budget Highlights

Private ETJ Release	\$400.00	New Fee
Demolition of structure 45+ years old or older	\$50.00	New Fee
Mobile Vendor	\$93.00	Increase of \$33.00 each
Building Contractor Registration	\$150.00	Increase of \$30.00 each
Sign Contractor Registration	\$150.00	Increase of \$30.00 each
Plumbing Irrigator Registration	\$150.00	Increase of \$30.00 each
Billboard Registration	\$300/billed every 3 years	Increase of \$150.00 each
News Rack	\$28 application fee/\$10 per news rack/add \$15 tech fee to every application	Increase of \$23.00 each
Gas Well Annual Fee	\$1,000.00	Increase of \$400.00 each
Residential Parkway Permit	\$225.00	Increase of \$100.00 each
Commercial Parkway Permit	\$250.00	Increase of \$100.00 each
Permanent Encroachments	\$900.00	Increase of \$200.00 each
Development Services Misc. Projects - Review Fee	\$387.00	New Fee
Development Services Misc. Projects – Project Management Fee	3% of total construction cost	New Fee
Development Services Misc. Projects - Application Fee	&1,500.00	New Fee
Construction Inspection Service Fee	\$300.00	Increase of \$50.00 each
Code Compliance Department		
Fee Title	New Fee Amount	Description of Change
Registration Fee - Multi-Family Registration for 3-7 unit Complex: 1st Unit	\$13.00	Decrease of \$12.00 per unit
Registration Fee - Multi-Family Registration for 3-7 unit Complex: Additional Unit	\$13.00	Increase of \$3.00 per unit
Registration Fee - Multi-Family Registration for 8 or greater unit Complex: First Unit	\$13.00	Decrease of \$12.00 per unit
Registration Fee - Multi-Family Registration for 8 or greater unit Complex: Additional Unit	\$13.00	Increase of \$3.00 per unit
Municipal Airports Fund		
Aviation Department		
Fee Title	New Fee Amount	Description of Change
Consumer Price Index (CPI)	7.50%	Yearly CPI Adjustment
Virtual Office	\$40.00	New Fee
Spinks Conference Room - Tenant Rate - M-F - Per Hour	\$30.00	New Fee
Spinks Conference Room - Tenant Rate - M-F - Per Day	\$175.00	New Fee
Spinks Conference Room - Tenant Rate - After Hours - Per Hour	\$50.00	New Fee
Spinks Conference Room - Tenant Rate - After Hours - Per Day	\$250.00	New Fee
Spinks Conference Room - City Department Rate - M-F - Per Hour	\$15.00	New Fee

Budget Highlights

Spinks Conference Room - City Department Rate - M-F - Per Day	\$100.00	New Fee
Spinks Conference Room - City Department Rate - After Hours - Per Day	\$200.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - M-F - Per Hour	\$45.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - M-F - Per Day	\$300.00	New Fee
Spinks Conference Room - Non-Tenant - For Profit/Commercial - After Hours - Per Day	\$400.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - M-F - Per Hour	\$15.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - M-F - Per Day	\$200.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - After Hours - Per Hour	\$15.00	New Fee
Spinks Conference Room - Non-Tenant - Non-Profit - After Hours - Per Day	\$225.00	New Fee
Spinks Conference Room - Refundable Deposit - Flat	\$100.00	New Fee
Spinks Conference Room - Set Up & Tear Down Fee - Flat	\$50.00	New Fee
Spinks Conference Room - Clean Up Fee - Flat	\$50.00	New Fee
Environmental Protection Fund (effective January 1, 2023)		
Code Compliance Department		
Fee Title	New Fee Amount	Description of Change
Water Account Fee - Active Water Account: Apartment Complex (Per Dwelling Unit)	\$1.50	Increase of \$1.00 each
Water Account Fee - Active Water Account: Commercial	\$30.00	Increase of \$20.00 each
Water Account Fee - Active Water Account: Commercial Multi-Unit (Per Unit)	\$30.00	Increase of \$20.00 each
Water Account Fee - Active Water Account: Industry	\$105.00	Increase of \$70.00 each
Water Account Fee - Active Water Account: Municipal / Nonprofit	\$2.25	Increase of \$1.50 each
Water Account Fee - Active Water Account: Residential	\$1.50	Increase of \$1.00 each
Water Account Fee - Active Water Account: Residential Duplex (Per Unit)	\$1.50	Increase of \$1.00 each
Culture and Tourism Fund		
Public Events Department		
Fee Title	New Fee Amount	Description of Change
Will Rogers Auditorium Lease	\$3,500.00	Increase of \$500.00 per day
Will Rogers Auditorium Move-In/Move-Out	\$1,750.00	Increase of \$250.00 per day
WRMC East or Central Texas Lease	\$4,500.00	Increase of \$500.00 per day

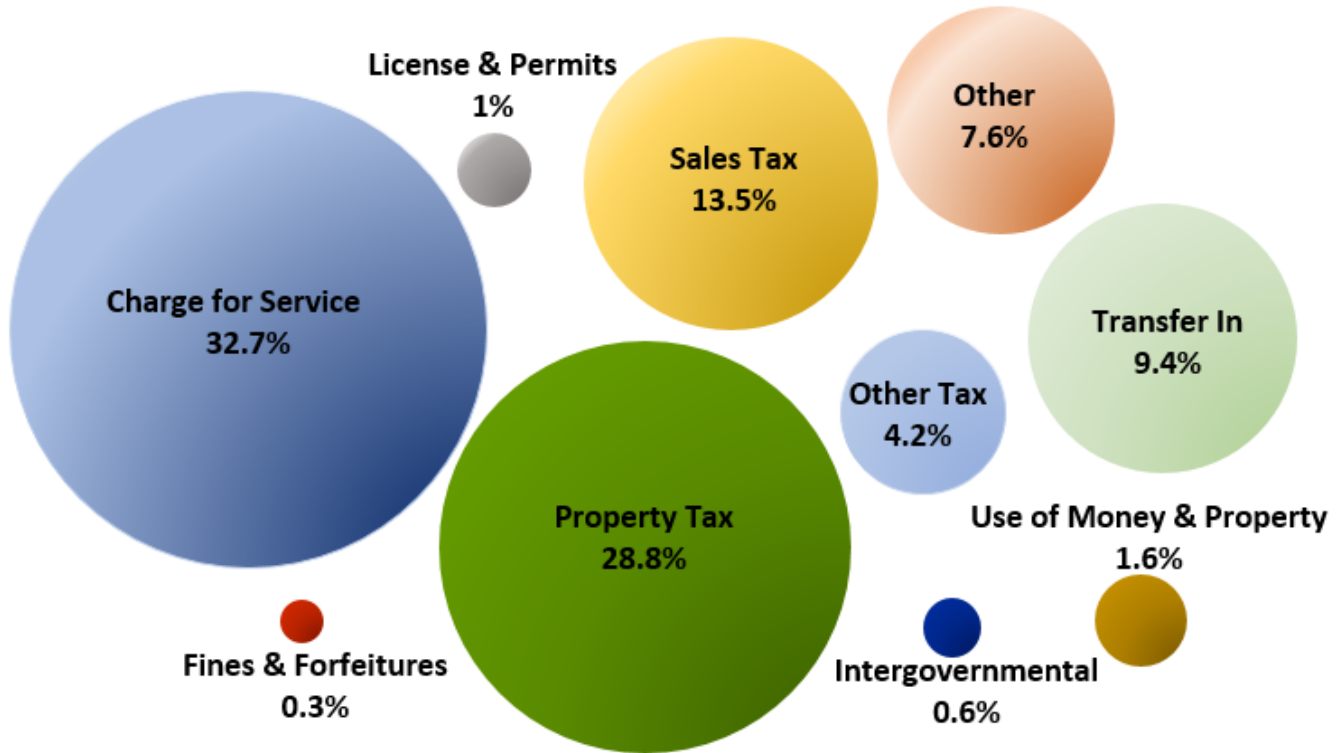
Budget Highlights

WRMC East or Central Texas Move-In/Move-Out	\$2,250.00	Increase of \$250.00 per day
WRMC West or Central/East Texas Lease	\$5,500.00	Increase of \$500.00 per day
WRMC West or Central/East Texas Move-In/Move-Out	\$2,750.00	Increase of \$250.00 per day
WRMC West & Central Texas Lease	\$7,000.00	Increase of \$500.00 per day
WRMC West & Central Texas Move-In/Move-Out	\$3,500.00	Increase of \$250.00 per day
WRMC Kitchen Lease	\$1,000.00	Increase of \$500.00 per day
WRMC Shavings - loose bag	\$9.00	Increase of \$1.00 each
WRMC Shavings - compressed bag (large)	\$13.00	Increase of \$1.00 each
WRMC R.V. Parking - 30amp/water	\$35.00	Increase of \$5.00 per night
WRMC R.V. Parking - 50amp/full service	\$70.00	Increase of \$10.00 per night
WRMC Portable Guard Shack Labor	\$100.00	New Fee
WRMC Judge's Table Labor	\$10.00	New Fee
WRMC Office Desk Labor	\$20.00	New Fee
WRMC Package Delivery Labor	\$5.00	New Fee
WRMC Picnic Tables Labor	\$25.00	New Fee
WRMC Bicycle Barricade Cover Labor	\$5.00	New Fee
WRMC Flatbed Cart / Dolly Labor	\$10.00	New Fee
WRMC Saltwater Spa Water Usage Fee	\$100.00	New Fee
WRMC Catering Commission (Third Party Caterers)	25%	Increase of 3% of gross
Stormwater Utility Fund		
Transportation and Public Works Department		
Fee Title	New Fee Amount	Description of Change
Flood Study Review	\$2,000.00	New Fee
Combination Drainage & Flood Study	\$2,000.00 plus \$10 per acre	New Fee
Grading Permit	\$500.00 plus \$10 per acre	New Fee
Floodplain Development - Basic	\$500.00	New Fee
Floodplain Development - Fill	\$2,000.00	New Fee
Floodplain Development - Single Family Lot	\$1,500.00	New Fee
Municipal Parking Fund		
Transportation and Public Works Department		
Fee Title	New Fee Amount	Description of Change
Parking Meter Receipts (2 hour meter)	\$2.00	Increase of \$0.50 each
Parking Meter Receipts (4 hour meter)	\$1.00	Increase of \$0.25 each
Meter Bagging	\$15.00	Increase of \$5.00 each

Budget Highlights

Revenue Highlights

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



Charge for Service, Property Tax, and Sales Tax make up 75% of all City operating revenues. Charge for Service is received by multiple City funds, including the general fund and enterprise funds; property tax is received by the general fund, debt service, and applicable tax increment reinvestment zone funds; and sales tax is only received by the general fund and the crime control and prevention district fund. The following provides information on each source of revenue with an emphasis on the general fund.

General Fund

Property Taxes

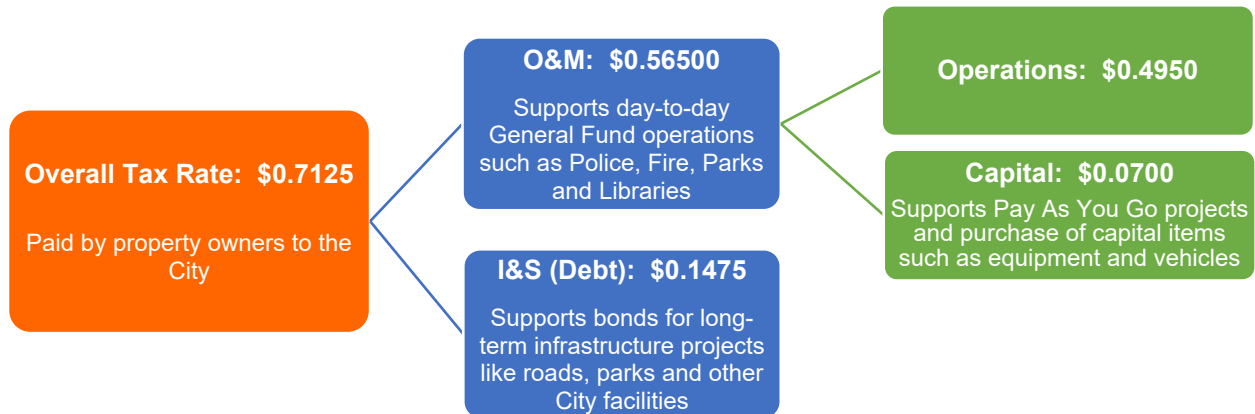
In keeping with City Management’s goals to maintain/lower the property tax rate, the FY2023 Recommended Budget lowers the City’s property tax rate from \$0.7325 per \$100 net taxable valuation to \$0.7125 per \$100 net taxable valuation. Comparisons are shown below for the Tax Rate, Appraised Value,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

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

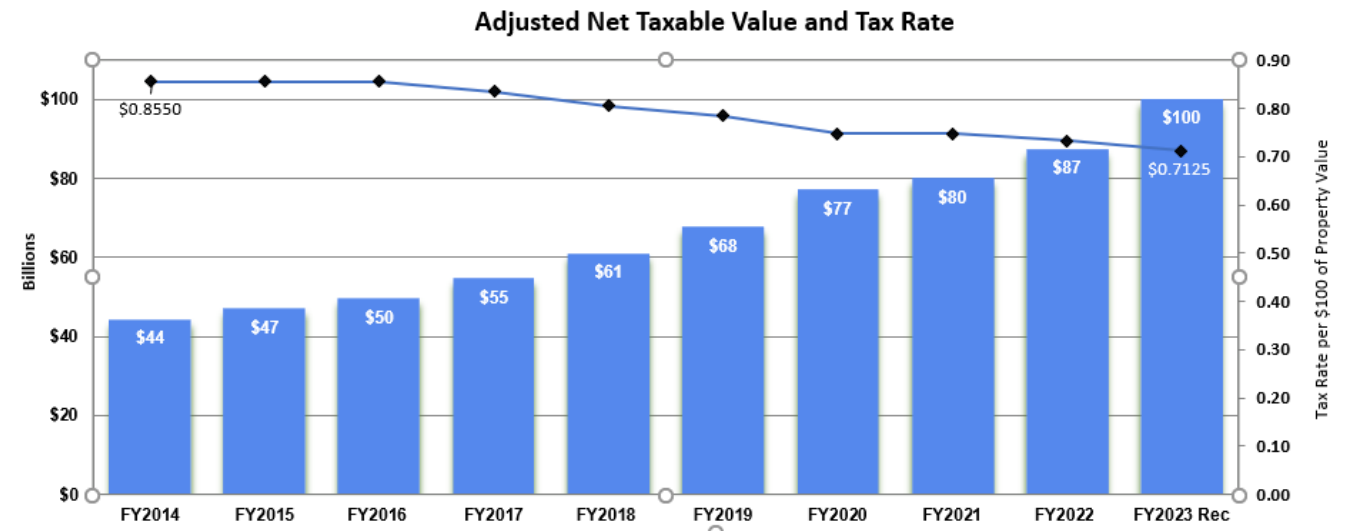
Budget Highlights

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

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



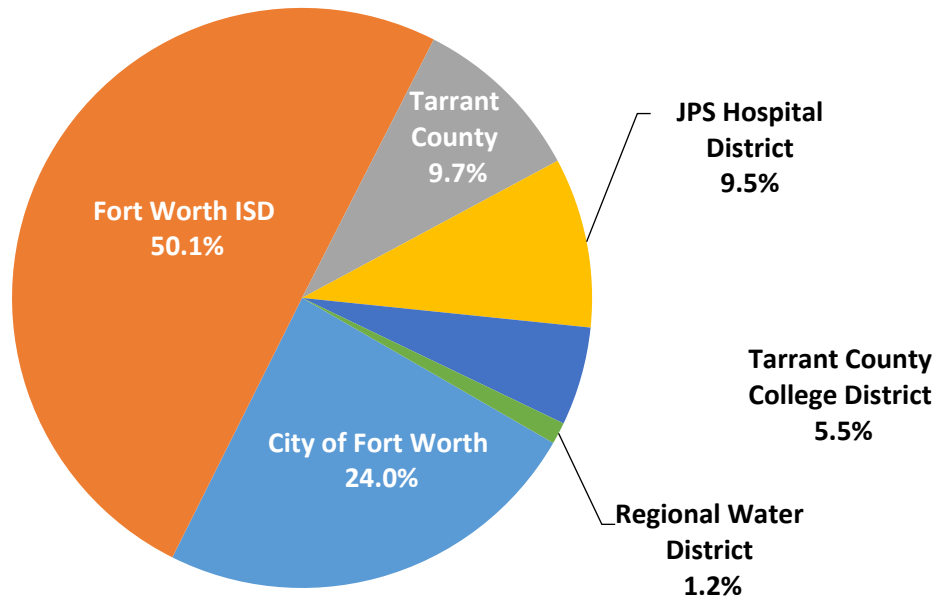
As a result of both new construction and increases in existing values, the City is projected to collect \$68 million more in general property tax revenue compared to FY2022. The next graph shows the ten-year property tax trend with tax rates.



According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$243,417 in 2022. Assuming the home is located within the Fort Worth Independent School District and Tarrant County jurisdictions, the taxes are estimated to be \$5,133. Rates are based on current adopted rates for each taxing entity. The chart below demonstrates how taxes are shared among the taxing entities.

Budget Highlights

Where Your Property Tax Dollars Go



Note: Tax rates for the other taxing units will be updated as they become available.

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

The most significant exemptions approved by the City Council are:

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

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

Budget Highlights

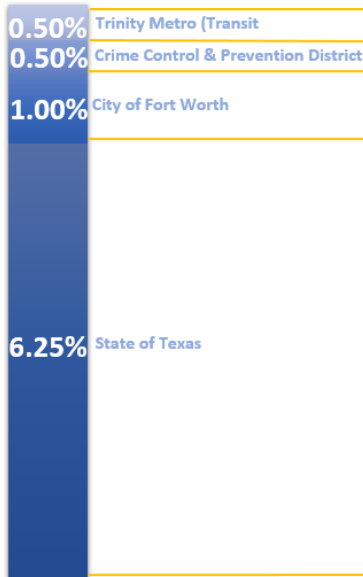
Total Appraised Value	\$133,177,031,015
Less	
Disabled Veteran	\$726,741,804
Over 65	\$1,696,911,946
Disabled/Over 65	\$56,894,425
Homestead	\$8,049,136,967
Disabled Person	\$103,884,864
Inventory	\$4,565,791,567
Solar / Wind Power	\$5,898,827
Pollution Control	\$10,948,360
Foreign Trade Zone	\$863,190,150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

Budget Highlights

Sales Tax

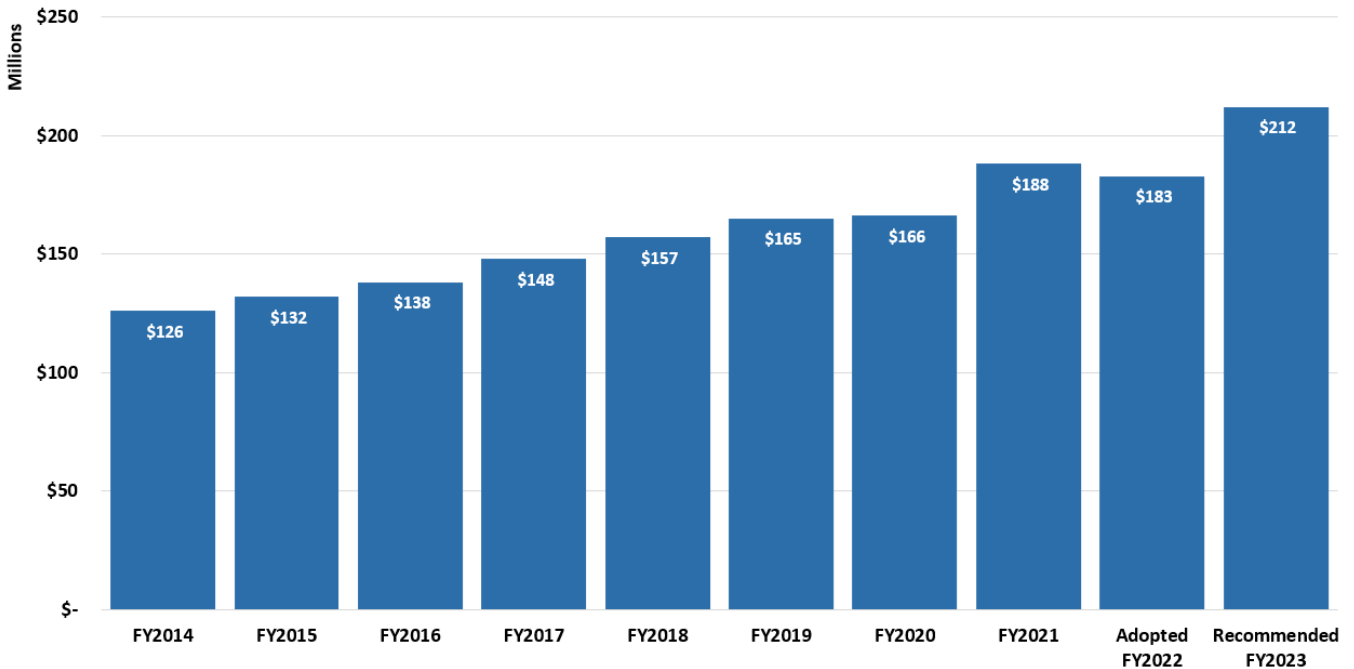
Of the total sales and use tax paid on a purchase, the City only receives a small portion. The following depicts where the sales tax is distributed.

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



Sales Tax Revenue from the City’s one-cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$212.1M. FY2022 preliminary year-end projections are showing collections exceeding the original estimates developed for the year. Original expectations for FY2022 were \$182.9M and the fiscal year-end preliminary projection was up \$21.6M for a total of \$204.5M at the time of FY2023’s development. FY2023’s expectation of \$212.1M is an increase of \$29.3M or 16.0% from the FY2022 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collection has grown from \$111.0M in 2012 to the estimated amount of \$182.9M for FY2022, which represents a 64.76% growth over the last ten years.

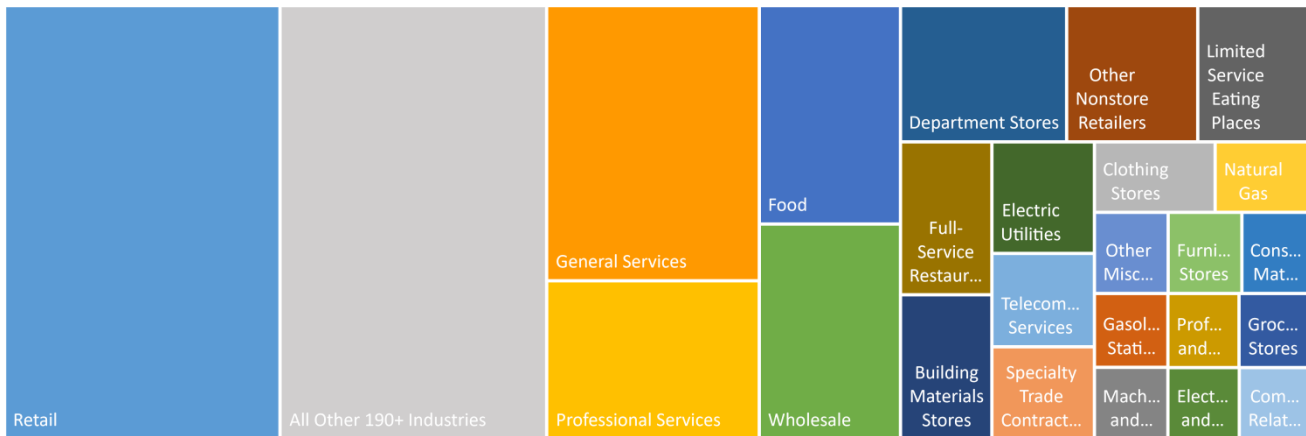
10 Year Sales Tax Collection



Budget Highlights

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

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



Other Taxes

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

Licenses and Permits

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

Intergovernmental Revenue

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

Charges for Services

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

Budget Highlights

Fines, Forfeitures, and Special Assessments

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

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Revenues in this category are projected to decrease by \$528K, or -15.3%, from the FY2022 budget. The major change is lease revenue decreasing by \$412K, or -14.0%, due to tenants in the future city hall leaving earlier than expected.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$1.1M, or 49.2%, from the FY2022 budget. The increase is due to the creation of new revenue accounts, mostly in various development areas.

Operating Transfers

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

Special Revenue Funds

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

Crime Control and Prevention District Fund

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

Culture and Tourism Funds

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

Budget Highlights

Municipal Golf Fund

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

Budget Highlights

Enterprise Funds

Municipal Airports Fund

Charge for Services are expected to decrease \$620K, or -8.92%, primarily from aircraft landing fees. Other charges for services include a fuel flowage fee, trans aircraft parking, and customs fees.

For more information on the City of Fort Worth's airport rates and charges, please visit the website at <https://www.fortworthtexas.gov/files/assets/public/aviation/documents/fy2022-rates-charges.pdf>.

Municipal Parking Fund

Charges for Services include parking meter receipts and rent, parking tags, surface lot revenue, and general parking and valet services. Overall service revenue is increasing in FY2023, and returning to pre-pandemic levels.

Municipal parking and permit information can be found at <https://www.fortworthtexas.gov/departments/tpw/parking>.

Solid Waste Fund

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

Stormwater Utility Fund

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

Water and Sewer Fund

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

Budget Highlights

Expenditure Highlights

GENERAL FUND

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

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

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

City Manager's Office includes a net addition of 14 positions – an Administrative Assistant for City Council support, Management Analyst and Public Education Coordinator (Mediation Coordinator) for the Office of the Police Oversight Monitor, 911 System Administrator, 10 Council Aides, and transfer in of two positions from Planning and Data Analytics and transfer out of two positions to Neighborhood Services for the Directions Home program.

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

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

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

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

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

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

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

Fire Department includes an increase of twenty-three positions – 14 civil service positions for an Engine Company, 2 civil service positions to serve on the HOPE Team, and 7 civilian support personnel. Funding includes additional overtime costs defined in the current Collective Bargaining Agreement (CBA) as well as frontline FireFighter physicals and bunker gear.

Budget Highlights

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

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

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

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

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

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

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

Police Department includes funding for a comprehensive health and wellness program, \$4.9M for salaries and benefits as outlined in the Meet and Confer agreement, and increased fuel costs. Additional positions include 54 sworn officers (47 to Patrol and 7 to Support Bureau), the transfer of one sworn position to the CCPD Fund for the Neighborhood Police Officer program; an increase in 15 Civilian positions (11 to Support Bureau and 4 to Evidence Processing) with the transfer of one administrative position to the CCPD fund.

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

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

Budget Highlights

SPECIAL REVENUE FUNDS

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

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

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

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

ENTERPRISE FUNDS

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

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

Solid Waste Fund includes a transfer of 33 positions from the Solid Waste Fund to the Environmental Protection Fund (12 Illegal Dump positions, 10 Litter Abatement positions, 6 Street Sweeping positions, 3 Materials Management Program positions, 2 Environmental Investigation Unit positions).

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

Water and Sewer Fund includes an increase of \$23.9M with no increase for retail water or sewer rates. The twelve Approved Positions (AP) for data analysis, customer service, financial management, system implementation, and regulation support are offset by the transfers out of nine positions to the Development Services Department

Budget Highlights

General Fund, resulting in a net increase of just three positions. These 9 positions continue to be funded by the Water and Sewer Fund as a transfer out to the General Fund. Inflation, cost increases, and supply chain issues account for much of the budget increase (\$8.9M chemicals, \$3.5M raw water, \$2M wastewater treatment contract, \$1.6M commercial supplies, \$1.4M gas utility service, and \$1M residential meter/valve supply). Fund includes increase of \$3.3M in Salaries & Benefits to fund Pay for Performance.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund includes a transfer out to capital equivalent to the prior year, to fund PAYGO capital outlay projects. The outlay expenses include vehicles and technology initiatives. Capital Projects Service Fund increased by 15 positions, including 3 positions for capital delivery, 4 positions to provide administrative support and 4 positions to provide construction inspections. In addition, four positions from the City Attorney General Fund have been added to provide legal support for capital projects.

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

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

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

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Recommended FY2023	A.P. Transfer	A.P. Add	Adopted FY2021	Adopted FY2022	Recommended FY2023	FTE Change
General Fund Departments									
City Attorney's Office	50.00	50.00	51.00	-	1.00	50.00	50.00	51.00	1.00
City Auditor's Office	19.00	19.00	19.00	-	-	17.96	17.96	17.96	0.00
City Manager's Office	24.00	27.00	41.00	-	14.00	24.00	27.00	41.00	14.00
City Secretary's Office	15.00	15.00	17.00	-	2.00	15.00	15.00	17.00	2.00
Code Compliance	245.00	245.00	252.00	-	7.00	244.50	244.50	251.50	7.00
Communications & Public Engagement	42.00	42.00	46.00	1.00	3.00	42.00	42.00	46.00	4.00
Development Services	173.00	183.00	240.00	17.00	40.00	172.75	182.75	239.75	57.00
Diversity and Inclusion	15.00	14.00	16.00	1.00	1.00	13.89	12.89	14.89	2.00
Economic Development	13.00	13.00	15.00	-	2.00	13.00	13.00	15.00	2.00
Financial Management Services	91.00	91.00	94.00	-	3.00	90.00	90.50	93.50	3.00
Fire	1,002.00	1,013.00	1,036.00	-	23.00	1,001.25	1,012.25	1,035.25	23.00
Human Resources	36.00	37.00	38.00	-	1.00	34.43	35.43	36.43	1.00
Information Technology Solutions	159.00	158.00	-	(158.00)	-	157.98	156.98	-	(156.98)
Library	264.00	255.00	269.00	-	14.00	232.85	228.16	240.10	11.94
Municipal Court	139.00	132.00	133.00	(1.00)	2.00	139.00	132.00	131.38	(0.62)
Neighborhood Services	127.00	127.00	126.00	2.00	(3.00)	64.88	64.88	66.84	1.96
Park & Recreation	566.00	573.00	584.00	1.00	10.00	337.95	344.43	362.79	18.36
Planning and Data Analytics	27.00	28.00	26.00	(2.00)	-	27.00	28.00	26.00	(2.00)
Police	1,915.00	1,919.00	1,986.00	(2.00)	69.00	1,891.56	1,895.06	1,962.31	67.25
Property Management	94.00	100.00	100.00	-	-	83.82	87.37	87.37	0.00
Transportation & Public Works	227.00	228.00	239.00	1.00	10.00	216.55	220.80	231.80	11.00
General Fund Total	5,243.00	5,269.00	5,328.00	(140.00)	199.00	4,870.37	4,900.96	4,967.87	66.91

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

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Recommended FY2023	A.P. Transfer	A.P. Add	Adopted FY2021	Adopted FY2022	Recommended FY2023	FTE Change
Special Revenue Funds									
Botanic Gardens Spec Rev Fund	-	-	-	-	-	-	-	-	0.00
Community Tree Planting	-	-	-	-	-	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	337.00	358.00	391.00	2.00	31.00	324.98	345.98	378.98	33.00
Culture and Tourism Fund	135.00	135.00	138.00	-	3.00	135.00	135.00	138.00	3.00
Environmental Protection Fund	24.00	24.00	84.00	33.00	27.00	21.82	21.82	81.82	60.00
Grant Funds*	137.00	151.00	181.00	(1.00)	31.00	149.92	156.66	164.60	7.94
Municipal Court Special Revenue	1.00	1.00	1.00	-	-	1.00	1.00	1.00	0.00
Municipal Golf Fund	81.00	81.00	78.00	(1.00)	1.00	53.03	53.03	53.03	0.00
Red Light Enforcement Fund	-	-	-	-	-	-	-	-	0.00
Special Purpose Fund	-	-	-	-	-	-	-	-	0.00
Library Special Revenue Fund	1.00	-	-	-	-	1.00	-	-	0.00
Capital Project Funds	7.00	11.00	7.00	(4.00)	-	60.82	65.52	61.52	(4.00)
Special Revenue Funds Totals	723.00	761.00	880.00	29.00	93.00	751.97	783.41	883.35	99.94
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund*	112.00	112.00	105.00	(9.00)	2.00	110.95	110.95	103.95	(7.00)
Solid Waste Fund	116.00	116.00	83.00	(33.00)	-	116.00	116.00	83.00	(33.00)
Municipal Parking Fund	18.00	18.00	21.00	-	3.00	18.00	18.00	21.00	3.00
Municipal Airports Fund	27.00	28.00	29.00	-	1.00	26.48	27.48	28.48	1.00
Water and Sewer Fund	999.00	999.00	1,002.00	(9.00)	12.00	975.55	974.05	977.05	3.00
Enterprise Funds Totals	1,272.00	1,273.00	1,240.00	(51.00)	18.00	1,246.98	1,246.48	1,213.48	(33.00)

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2021	Adopted FY2022	Recommended FY2023	A.P. Transfer	A.P. Add	Adopted FY2021	Adopted FY2022	Recommended FY2023	FTE Change
<u>Internal Service Funds</u>									
Fleet and Equipment Services Fund	107.00	107.00	107.00	-	-	108.80	108.80	108.80	0.00
Capital Projects Service Fund	114.00	114.00	129.00	4.00	11.00	114.00	114.00	129.00	15.00
IT Solutions Fund	-	-	160.00	158.00	2.00	-	-	158.98	158.98
Group Health & Life Insurance Fund	10.00	10.00	11.00	-	1.00	8.80	7.75	8.25	0.50
Risk Financing Fund	15.00	15.00	17.00	-	2.00	15.00	15.00	17.50	2.50
Retiree Healthcare Trust	-	-	-	-	-	1.20	2.25	2.25	0.00
Internal Service Funds Totals	246.00	246.00	424.00	162.00	16.00	247.80	247.80	424.78	176.98
Total All Funds	7,484.00	7,549.00	7,872.00	-	326.00	7,117.12	7,178.65	7,489.48	310.83

Budget Highlights

Citywide Fund Balance Summary

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

Governmental Funds							
	Fund Balance as of 9/30/2021	Forecasted Revenues for FY2022	Forecasted Expenditures for FY2022	Forecasted Fund Balance at End of FY2022	Projected Revenues FY2023	Projected Expenditures FY2023	Projected Fund Balance at End of FY2022
GENERAL FUND							
General Fund	\$203,605,013	\$858,398,223	\$(854,087,109)	\$207,916,127	\$915,340,881	\$(915,340,881)	\$207,916,127
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	2,606,198	4,613,105	(4,814,637)	2,404,666	4,423,088	(7,428,853)	(601,099)
Community Tree Planting	358,810	136,472	(483,412)	11,870	588,910	(593,072)	7,708
Crime Control & Prevention District	48,132,066	105,194,276	(125,250,465)	28,075,877	108,819,254	(117,391,377)	19,503,754
Culture & Tourism	17,931,443	45,424,951	(37,358,534)	25,997,859	46,366,717	(44,897,195)	27,467,381
Culture & Tourism 2% Hotel	3,104,571	7,455,608	(5,751,813)	4,808,366	7,939,697	(7,088,367)	5,659,696
DFW Rev Sharing	4,823,043	6,787,045	(7,700,004)	3,910,084	7,297,215	(4,445,904)	6,761,395
Culture & Tourism Project Financing Zone	728,082	7,173,176	(2,807,846)	5,093,412	8,229,763	(6,571,554)	6,751,621
Venue Operating	29,196	6,406,900	(3,544,626)	2,891,470	5,955,240	(5,255,547)	3,591,163
Economic Incentives	6,184,302	2,015,726	(1,234,286)	6,965,743	2,000,000	(2,000,000)	6,965,743
Environmental Protection	3,319,580	5,108,981	(4,593,911)	3,834,650	16,130,528	(18,465,040)	1,500,138
Municipal Golf	1,518,386	6,517,519	(6,513,379)	1,522,525	6,394,042	(6,394,042)	1,522,525
Proprietary Funds							
	Net Position as of 9/30/2021	Forecasted Revenues FY2022	Forecasted Expenses FY2022	Forecasted Net Position at End of FY2022	Projected Revenues FY2023	Projected Expenses FY2023	Projected Net Position at End of FY2023
ENTERPRISE FUNDS							
Municipal Airport	6,879,087	14,315,162	(11,177,346)	10,016,903	14,647,344	(13,486,837)	11,177,410
Municipal Parking	(14,544)	5,995,724	(3,972,139)	2,009,041	7,884,282	(8,617,166)	1,276,157
Solid Waste	28,755,647	76,707,284	(71,884,577)	33,578,353	76,481,248	(72,354,498)	37,705,103
Stormwater Utility	17,318,240	48,191,601	(49,755,746)	15,754,095	50,648,168	(52,879,452)	13,522,811
Water & Sewer	228,259,207	520,699,300	(515,717,303)	233,241,204	515,451,460	(515,451,460)	233,241,204
INTERNAL SERVICE FUNDS							
Capital Projects Service	7,232,271	15,261,816	(15,183,439)	7,310,648	15,752,944	(17,400,737)	5,662,855
Fleet & Equipment Serv	3,940,723	31,371,664	(31,366,930)	3,945,457	32,231,585	(32,231,585)	3,945,457
Group Health Insurance	45,085,139	70,591,674	(75,815,493)	39,861,320	72,465,750	(77,753,547)	34,573,523
Information Technology Systems	-	-	-	-	45,414,896	(45,414,896)	-
Risk Financing	38,384,621	22,525,729	(32,758,836)	28,151,515	27,484,402	(27,510,695)	28,125,222

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

Governmental Funds

General Fund

General Fund

General Fund Statement

FUND PURPOSE AND GOALS

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

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

The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2023, the City is recommending a property tax rate of \$0.7125 per \$100 of assessed valuation, which is \$0.02 lower than FY2022. Approximately \$0.5650, or 79.3%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 20.7%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, performed better than anticipated throughout FY2022, and is projected to be \$21.6M over the established budget. Sales tax in FY2022 is expected to return to more normal growth and be more stable than in 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 \$137,457,690. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

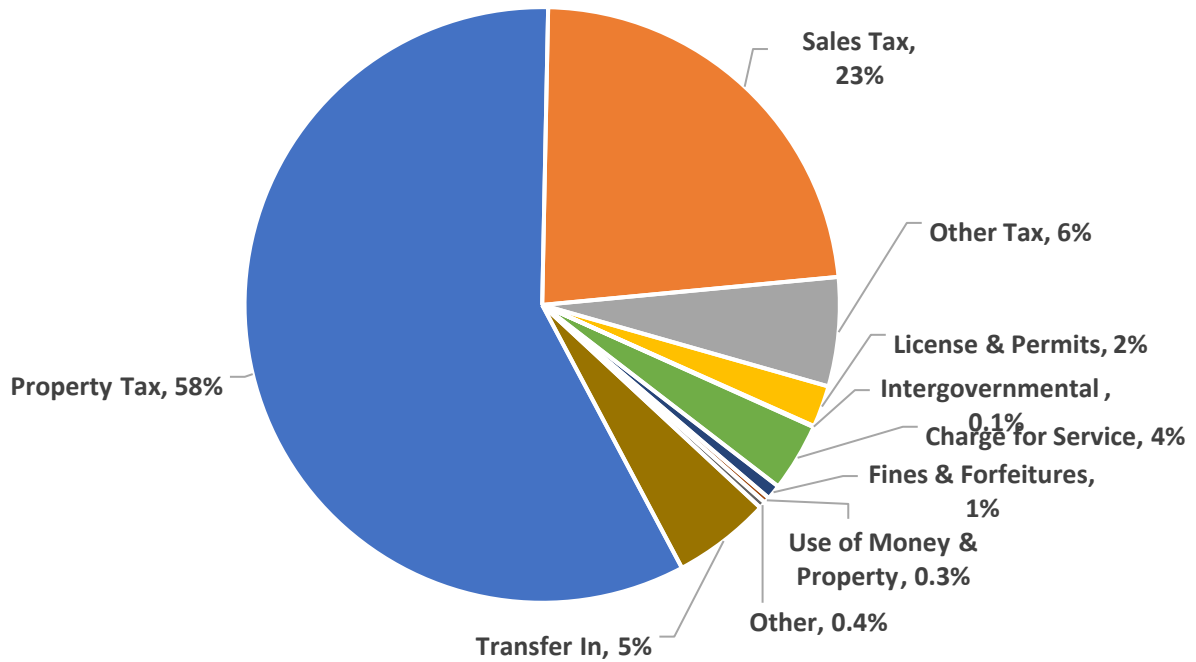
Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's Planning & Data Analytics Department determines the administrative service charges which are transferred to the General Fund annually.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

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, and to maintain two months' worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other City funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,328 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

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 CMO Recommended	Change from FY2022 (%)
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	10.39%
Sales Tax	188,151,694	182,885,742	182,885,742	212,147,461	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	5.34%
Intergovernmental	1,351,311	472,296	692,748	505,442	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,347,033	49.18%
Transfer In	43,365,822	41,625,774	41,625,774	48,592,339	16.74%
Revenue	\$812,939,744	\$831,934,777	\$856,037,845	\$915,340,881	10.03%



General Fund

Ad Valorem Property Tax Comparison

COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	Adopted FY2020	Adopted FY2021	Adopted FY2022	Recommended FY2023
Adjusted Net Taxable Value	\$76,994,164,245	\$79,878,186,534	\$87,373,928,947	\$100,073,539,805
Tax Rate	0.7475	0.7475	0.7325	0.7125
Operating & Maintenance (O&M)	0.5950	0.5950	0.5850	0.5650
Debt Service (I&S)	0.1525	0.1525	0.1475	0.1475
Total Levy	\$575,531,378	\$597,089,444	\$640,014,030	\$713,023,971
Collection Rate	98.50%	98.25%	98.25%	98.50%
Total Collection of Levy	\$566,898,407	\$586,640,379	\$628,813,784	\$702,328,612
Estimated Levy Lost due to Frozen TIF Contributions	(7,892,432) (\$17,736,974)	(9,335,929) (\$20,507,004)	(11,160,492) (\$21,610,735)	(13,687,852) (\$24,650,221)
Budgeted Revenues				
General Fund (O&M)	\$430,842,884	\$443,203,318	\$476,020,336	\$526,532,848
General Debt Fund (I&S)	<u>\$110,426,117</u>	<u>\$113,594,128</u>	<u>\$120,022,221</u>	<u>\$137,457,690</u>
Subtotal Current Property Taxes	\$541,269,001	\$556,797,446	\$596,042,557	\$663,990,539
OTHER PROPERTY TAXES				
Vehicle Inventory	\$221,440	\$221,440	\$197,422	\$556,419
Delinquent Property Taxes (O&M)	\$3,600,000	\$3,600,000	\$3,600,001	\$2,750,000
Delinquent Property Taxes (I&S)	\$850,000	\$850,000	\$550,000	\$550,000
Interest/Penalty Charges (O&M)	\$2,101,356	\$2,101,356	\$2,101,356	\$2,500,000
Interest/Penalty Charges (I&S)	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
Subtotal Other Property Taxes	\$7,272,796	\$7,272,796	\$6,948,779	\$6,856,419
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$436,765,680	\$449,126,114	\$481,919,115	\$532,339,267
Debt Service Taxes (I&S)	\$111,776,117	\$114,944,128	\$121,072,221	\$138,507,690

General Fund

General Fund Revenue and Expenditures

	FY2021	FY2022	FY2022	FY2023	Change from
	Final	Adopted	Adjusted	CMO Recommended	FY2022 (%)
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	10.39%
Sales Tax	188,151,694	182,885,742	182,885,742	212,147,461	16.00%
Other Tax	53,652,000	51,946,466	51,946,466	54,146,726	4.24%
License & Permits	19,247,972	19,637,537	19,637,537	20,686,694	5.34%
Intergovernmental	1,351,311	472,296	692,748	505,442	7.02%
Charge for Service	39,746,856	42,719,552	41,201,162	33,886,591	-20.68%
Fines & Forfeitures	4,548,081	5,222,332	6,740,722	7,311,062	40.00%
Use of Money & Property	2,323,747	3,459,742	3,459,742	2,931,561	-15.27%
Other	3,008,881	2,243,643	2,243,643	3,347,033	49.18%
Transfer In	43,365,822	41,625,774	41,625,774	48,592,339	16.74%
Total Revenues	812,939,744	831,934,777	832,155,229	915,340,881	10.03%
Use of Fund Balance	-	-	23,882,616	-	0.00%
City Attorney Department	7,482,579	7,452,544	7,452,544	7,937,225	6.50%
City Auditor Department	1,934,038	2,131,447	2,171,447	2,337,683	9.68%
City Managers Office Dept	9,340,382	9,942,348	10,500,348	10,740,253	8.03%
City Secretary Department	2,303,504	1,926,202	2,176,202	2,518,393	30.74%
Code Compliance Dept	20,717,472	25,691,223	25,764,703	27,330,256	6.38%
Communications & Public Engage	4,079,582	4,645,717	4,777,509	5,513,485	18.68%
Development Services	19,167,354	19,635,405	19,635,405	29,331,458	49.38%
Diversity & Inclusion Dept	1,780,282	2,089,083	2,389,083	2,435,259	16.57%
Economic Development Dept	30,640,120	41,451,007	41,540,138	43,767,568	5.59%
Financial Management Dept	13,477,954	12,722,748	12,742,748	13,758,733	8.14%
Fire Department	172,705,075	174,944,776	174,944,776	192,712,915	10.16%
Human Resources Department	5,033,390	5,754,584	5,754,584	6,283,156	9.19%
IT Solutions Department	15,769,999	17,537,956	17,537,956	-	-100.00%
Library Department	20,477,650	22,900,585	22,900,585	26,075,266	13.86%
Municipal Court Department	13,198,430	14,846,205	14,714,413	15,350,385	3.40%
Neighborhood Services Dept	9,614,899	11,149,184	11,149,184	14,344,160	28.66%
Non-Departmental	1,145,000	13,509,715	12,663,584	26,973,345	99.66%
Park and Recreation Department	53,201,194	55,722,945	60,777,345	62,430,514	12.04%
Planning & Data Analytics Dept	6,122,178	8,735,579	10,081,768	8,750,328	0.17%
Police Department	269,048,676	282,524,533	283,542,532	298,551,538	5.67%
Property Management Dept	22,125,193	25,920,591	31,120,591	29,628,584	14.31%
Transportation & Public Works	66,716,989	70,700,400	81,700,400	88,570,377	25.28%
Total Expenses	766,081,941	831,934,777	856,037,845	915,340,881	10.03%
Contribution to Fund Balance	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 46,857,803	\$ -	\$ -	\$ -	0.00%

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

General Fund

City Attorney

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Adopted Amount	%
Intergovernmental	162,516	351,096	351,096	384,242	33,146	9.44%
Other	52	-	-	-	-	0.00%
Revenue	\$ 162,568	\$ 351,096	\$ 351,096	\$ 384,242	\$ 33,146	9.44%
Salaries & Benefits	7,043,739	6,934,342	6,934,342	7,403,005	468,663	6.76%
Gen Operating & Maintenance	438,841	518,202	518,202	534,220	16,018	3.09%
Expenses	\$ 7,482,579	\$ 7,452,544	\$ 7,452,544	\$ 7,937,225	\$ 484,681	6.50%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$131,130 and 1 Assistant City Attorney/Prosecutor position.

General Fund

City Auditor

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$42,710 for automated audit paper software installation.
- Increases by \$47,710 to adjust pay for City Auditor.

General Fund

City Manager's Office DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Adopted Amount	%
Other	90	-	-	-	-	0.00%
Use of Fund Balance	-	-	391,000	-	-	0.00%
Revenue	\$ 90	\$ -	\$ 391,000	\$ -	\$ -	0.00%
Salaries & Benefits	4,917,333	5,512,994	5,679,994	6,914,492	1,401,498	25.42%
Gen Operating & Maintenance	3,760,248	4,429,354	4,820,354	3,825,761	(603,593)	-13.63%
Transfer Out & Other	662,801	-	-	-	-	0.00%
Expenses	\$ 9,340,382	\$ 9,942,348	\$ 10,500,348	\$ 10,740,253	\$ 797,905	8.03%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	27.00	27.00	41.00	41.00	14.00	14.00
Grant Funds	-	-	-	-	-	-
Total	27.00	27.00	41.00	41.00	14.00	14.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

The Police Oversight Monitor division (OPOM) is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability of and public trust in Fort Worth law enforcement. It is responsible for the review of Fort Worth Police Department (FWPD) policies, procedures and patterns related to police interaction with the community, the monitoring of administrative investigations, inquiries and uses of force to ensure they are handled fairly and equitably, while identifying patterns in its reviews and recommending policy and procedure changes. It monitors the recruitment process to ensure fairness and equitable treatment.

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$197,615 and 2 positions in the Office of the Police Oversight Monitor to provide policy advice and mediation coordination.
- Increases by \$331,298 and 2 positions transferred from Planning and Data Analytics Department.
- Increases by \$77,290 and 1 position for administrative assistance for City Council support.
- Increases by \$171,228 and 1 position for 911 Systems Administration.
- Increases by \$115,300 to provide the Mayor and City Council Members with access to City health insurance and other ancillary benefits.
- Increases by \$2,000,000 for innovative solutions and pilot programs to improve dispatch response times.
- Increases by \$167,000 for 10 City Council Aide positions
- Decreases by \$3,174,949 in contractual services and 2 positions as a result of transferring the Directions Home Division to the Neighborhood Services Department.

General Fund

City Secretary

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Adopted	
					Amount	%
Charge for Service	18,421	14,368	14,368	14,368	-	0.00%
Other	6,700	428	428	428	-	0.00%
Revenue	\$ 25,121	\$ 14,796	\$ 14,796	\$ 14,796	\$ -	0.00%
Salaries & Benefits	1,524,931	1,537,680	1,537,680	1,869,260	331,580	21.56%
Gen Operating & Maintenance	778,573	388,522	638,522	649,133	260,611	67.08%
Expenses	\$ 2,303,504	\$ 1,926,202	\$ 2,176,202	\$ 2,518,393	\$ 592,191	30.74%

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

DEPARTMENT PURPOSE AND GOALS

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

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

Administration

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

Public Information Requests

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

General Fund

Elections

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

Records and Information Management

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$217,724 and 2 positions to assist with Boards and Commissions and council and elections support.
- Increases by \$200,000 for election costs, previously budgeted in non-departmental.

General Fund

Code Compliance

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	2,350,606	2,424,743	2,424,743	2,520,153	95,410	3.93%
Charge for Service	2,759,217	2,540,302	2,540,302	3,201,742	661,440	26.04%
Use of Money & Property	624	-	-	-	-	0.00%
Other	56,348	125,733	125,733	127,233	1,500	1.19%
Transfer In	1,816,804	1,821,222	1,821,222	1,925,179	103,957	5.71%
Use of Fund Balance	-	-	73,480	-	-	0.00%
Revenue	\$ 6,983,599	\$ 6,912,000	\$ 6,985,480	\$ 7,774,307	\$ 862,307	12.48%
Salaries & Benefits	15,449,276	18,927,891	18,927,891	20,136,886	1,208,995	6.39%
Gen Operating & Maintenance	5,268,196	6,763,332	6,836,812	7,019,370	256,038	3.79%
Transfer Out & Other	-	-	-	174,000	174,000	0.00%
Expenses	\$ 20,717,472	\$ 25,691,223	\$ 25,764,703	\$ 27,330,256	\$1,639,033	6.38%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	244.50	252.00	251.50	7.00	7.00
Grant Funds	5.00	7.68	5.00	7.68	-	-
Environmental Protection	24.00	21.82	84.00	81.82	60.00	60.00
Solid Waste	116.00	116.00	83.00	83.00	(33.00)	(33.00)
Total	390.00	390.00	424.00	424.00	34.00	34.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$598,438 and 7 positions for the Multi-Family Rental Registration and Inspection Program to address the growing number of apartment complexes being built.
- Increases by \$250,000 for Consultant & Other Professional Services to account for the increased per hour costs of contract veterinarians.
- Increases by \$174,000 for additional minor equipment expenses.

General Fund

Communications and Public Engagement

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

The program’s key initiatives are to:

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

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

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$177,843 and 2 positions for administrative support in the call center added via M&C (22-0003) during FY2022.
- Increases by \$113,682 and 1 position to assist with Web services.
- Increases by \$80,000 and 1 position to assist with translation services.
- Increases by \$240,500 for contractual services related to media and engagement activities.
- Increases by \$91,872 for Salary and Benefits adjustments.
- Increases by \$6,967 for Holiday Pay for city Call Center personnel.

General Fund

Development Services

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

liaison throughout the development review process while also ensuring that the city's regulations and project requirements are still met. The DSD Communications section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve. The DSD Communications section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve.

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$4,738,789 due to the movement of the water and stormwater development functions from the Stormwater and Water & Sewer funds. This includes the transfer 9 positions from Water & Sewer and 9 positions from Stormwater, for 18 positions added to Development Services.
- Increases by \$954,546 and 12 positions for additions to the department's customer support team.
- Increases by \$533,531 and 4 positions for creation of the Development Services Misc. Project (DSMP) section.
- Increases by \$370,142 and 3 positions for expansion of the team responsible for the City's online permitting system (Accela).
- Increases by \$210,908 and 2 positions for preservation and design.
- Increases by \$207,166 and 2 positions for expansion of the Parkway Inspection section.
- Increases by \$200,000 for consulting services in zoning and Subdivision Ordinance infill development.
- Increases by \$190,494 and 2 positions for additional senior construction inspectors to help with increased permitting activity.
- Increases by \$184,183 and 2 positions to reduce high turnaround time of reviews caused by increased permitting activity.
- Increases by \$179,132 and 2 positions to expand the urban forestry team.
- Increases by \$132,820 and 1 position to help with increased demand of Design Procurement Agreements (DPAs) and construction plan reviews.

General Fund

- Increases by \$125,903 and 1 position to help with GIS support.
- Increases by \$122,876 and 1 position to help support downtown planning initiatives.
- Increases by \$122,876 and 1 position to help promote equity in planning participation.
- Increases by \$113,778 and 1 position for department support.
- Increases by \$95,247 and 1 position to assist the transportation impact fee team.
- Increases by \$89,566 and 1 position to help with zoning plans review.
- Increases by \$89,566 and 1 position to assist the water services support group.
- Increases by \$89,566 and 1 position to help with gas well inspections.
- Decreases by \$45,887 and 1 position to assist the TPW permitting team.
- Increases by \$105,454 and 1 position as a Development Project Coordinator.
- Increases by \$79,393 and 1 position as a Sr. Customer Services Rep.
- Decreases by 1 grant-funded position transferred to the Neighborhood Services department.

General Fund

Diversity and Inclusion

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

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.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

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

General Fund

Economic Development DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Use of Money & Property	160,840	147,341	147,341	150,805	3,464	2.35%
Other	6,000	9,702	9,702	2,000	(7,702)	-79.39%
Transfer In	581,912	819,963	819,963	985,301	165,338	20.16%
Revenue	\$ 748,752	\$ 977,006	\$ 977,006	\$ 1,138,106	\$ 161,100	16.49%
Salaries & Benefits	1,415,803	1,674,939	1,674,939	1,901,071	226,132	13.50%
Gen Operating & Maintenance	27,530,366	34,084,175	34,084,175	36,612,250	2,528,075	7.42%
Transfer Out & Other	1,693,952	5,691,893	5,781,024	5,254,247	(437,646)	-7.69%
Expenses	\$ 30,640,120	\$ 41,451,007	\$ 41,540,138	\$ 43,767,568	\$ 2,316,561	5.59%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$218,830 and 2 positions to assist with business and economic development.
- Increases by \$3,229,860 due to increase of 380 Agreements.

General Fund

Financial Management Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	457,543,379	481,721,693	481,721,693	531,785,972	50,064,279	10.39%
Sales Tax	188,151,694	182,885,742	182,885,742	212,147,461	29,261,719	16.00%
Other Tax	53,639,500	51,916,757	51,916,757	54,117,017	2,200,260	4.24%
License & Permits	579,280	498,910	498,910	419,695	(79,215)	-15.88%
Intergovernmental	130,916	121,200	121,200	121,200	-	0.00%
Charge for Service	11,444,706	12,654,182	12,654,182	13,789,473	1,135,291	8.97%
Other	572,627	372,091	372,091	651,273	279,182	75.03%
Transfer In	36,464,471	35,914,299	35,914,299	37,786,061	1,871,762	5.21%
Use of Fund Balance	-	-	20,000	-	-	0.00%
Revenue	\$748,526,574	\$766,084,874	\$766,104,874	\$850,818,152	\$84,733,278	11.06%
Salaries & Benefits	9,291,058	9,549,468	9,549,468	10,456,254	906,786	9.50%
Gen Operating & Maintenance	2,443,896	3,173,280	3,193,280	3,302,479	129,199	4.07%
Transfer Out & Other	1,743,000	-	-	-	-	0.00%
Expenses	\$ 13,477,954	\$ 12,722,748	\$ 12,742,748	\$ 13,758,733	\$ 1,035,985	8.14%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

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

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$242,000 and 2 positions in the Purchasing Division.
- Increases by \$179,143 and 1 position for GASB 87 Compliance.
- Increases by \$60,000 for temporary staff to assist with purchasing. This cost is offset with \$300,000 in revenue for earned rebates.
- Increases by \$50,000 for financial consulting services.

General Fund

Fire

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	961,183	1,197,314	1,197,314	1,119,139	(78,175)	-6.53%
Charge for Service	954,972	1,344,397	1,344,397	1,153,218	(191,179)	-14.22%
Use of Money & Property	3,825	-	-	-	-	0.00%
Other	402,038	337,625	337,625	409,649	72,024	21.33%
Transfer In	59,501	59,501	59,501	59,501	-	0.00%
Revenue	\$ 2,381,519	\$ 2,938,837	\$ 2,938,837	\$ 2,741,507	\$ (197,330)	-6.71%
Salaries & Benefits	154,726,100	156,026,175	156,026,175	173,241,598	17,215,423	11.03%
Gen Operating & Maintenance	17,441,300	18,024,885	18,024,885	19,411,816	1,386,931	7.69%
Transfer Out & Other	537,675	893,716	893,716	59,501	(834,215)	-93.34%
Expenses	\$172,705,075	\$174,944,776	\$174,944,776	\$192,712,915	\$17,768,139	10.16%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

General Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$441,091 and 5 civilian positions to assist with Fire Administration functions involving payroll, HR/workers comp, and purchasing.
- Increases by \$290,000 to purchase additional frontline bunker gear.
- Increases by \$228,120 and 2 sworn positions to serve on the Police/MHMR HOPE Team.
- Increases by \$127,255 and 2 civilian positions to address new federal requirement for two advanced cleanings of protective gear per year from the National Fire Protection Association (NFPA) 1851 Standard.
- Increases by \$1,184,431 and 14 sworn positions to add a second engine company in far north Fort Worth to provide better second unit coverage and response time.
- Increases by \$5,501,786 to assist with overtime needs.
- Increases by \$560,000 for Frontline Firefighter physicals.
- Increases by \$1,000,000 to balance salaries for 10 sworn positions added in FY2022.

General Fund

Human Resources DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$155,556 due to third-party contract for enhanced Employee & Labor Relations services.
- Increases by \$153,395 for pay for performance increases for employees
- Increases by \$109,469 and 1 position to assist with recruitment needs.

General Fund

Information Technology Solutions

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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

General Fund

systems. Data Center Operations provides 24/7 support and monitoring of all of the City 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. A new division within this bureau is the formation of the Asset Management Division. This Division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets to include software and licenses across the City.

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Moves the Information Technology Solutions (ITS) department budget and all associated positions from the General Fund to the Information Technology Solutions Fund.
- Increases by \$260,399 and 2 positions to assist with contracts and IT support.
- Increases by \$2,486,569 for software applications.

General Fund

Library

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$504,737 and 14 positions for the new Library at McCart and Risinger.
- Increases by \$771,920 to facilitate increased materials circulation.
- Increases by \$900,000 for leased office and warehouse space to assist with reallocation of 58 employees when the Central Library is sold.

General Fund

Municipal Court

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	1,861,427	3,145,441	1,627,051	1,627,051	(1,518,390)	-48.27%
Fines & Forfeitures	4,507,754	5,212,853	6,731,243	7,301,583	2,088,730	40.07%
Other	71	-	-	113	113	0.00%
Revenue	\$ 6,369,251	\$ 8,358,294	\$ 8,358,294	\$ 8,928,747	\$ 570,453	6.82%
Salaries & Benefits	11,003,235	11,971,476	11,839,684	12,430,596	459,120	3.84%
Gen Operating & Maintenance	2,195,195	2,274,729	2,274,729	2,277,685	2,956	0.13%
Transfer Out & Other	-	600,000	600,000	642,104	42,104	7.02%
Expenses	\$ 13,198,430	\$ 14,846,205	\$ 14,714,413	\$ 15,350,385	\$ 504,180	3.40%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$20,760 and 2 positions as a result of converting 2 temporary Hearing Officers to regular positions.
- Increases by \$42,104 as a transfer out to the Park and Recreation Department for 1 Safety Officer position that will be shared among Park and Recreation, Municipal Court, and the Public Events departments; and
- Reduces by \$132,014 and transfers 1 position to the Communications and Public Engagement Department.

General Fund

Neighborhood Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	525,154	543,869	543,869	531,944	(11,925)	-2.19%
Use of Money & Property	12,776	175,676	175,676	175,242	(434)	-0.25%
Other	4,259	4,281	4,281	4,281	-	0.00%
Transfer In	2,005	-	-	-	-	0.00%
Revenue	\$ 544,194	\$ 723,826	\$ 723,826	\$ 711,467	\$ (12,359)	-1.71%
Salaries & Benefits	4,025,281	4,607,300	4,607,300	5,021,271	413,971	8.99%
Gen Operating & Maintenance	2,060,618	2,660,884	2,660,884	5,390,239	2,729,355	102.57%
Transfer Out & Other	3,529,000	3,881,000	3,881,000	3,932,650	51,650	1.33%
Expenses	\$ 9,614,899	\$ 11,149,184	\$ 11,149,184	\$ 14,344,160	\$ 3,194,976	28.66%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

General Fund

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

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

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

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

General Fund

Non Departmental DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	-	8,478,015	8,478,015	17,000,090	8,522,075	100.52%
Gen Operating & Maintenance	-	3,886,700	3,040,569	4,085,149	198,449	5.11%
Transfer Out & Other	1,145,000	1,145,000	1,145,000	5,888,106	4,743,106	414.25%
Expenses	\$ 1,145,000	\$ 13,509,715	\$ 12,663,584	\$ 26,973,345	\$13,463,630	99.66%

DEPARTMENT PURPOSE AND GOALS

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 Recommended Budget:

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

General Fund

Park and Recreation DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022 Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	2,084,485	2,425,209	2,425,209	2,779,871	354,662	14.62%
Use of Money & Property	182,267	145,717	145,717	108,027	(37,690)	-25.87%
Other	12,586	30,655	30,655	115,180	84,525	275.73%
Transfer In	-	299,950	299,950	230,346	(69,604)	-23.21%
Use of Fund Balance	-	-	5,054,400	-	-	0.00%
Revenue	\$ 2,279,338	\$ 2,901,531	\$ 7,955,931	\$ 3,233,424	\$ 331,893	11.44%
Salaries & Benefits	21,510,848	22,403,006	22,403,006	24,727,565	2,324,559	10.38%
Gen Operating & Maintenance	26,632,974	27,826,965	27,789,296	33,331,377	5,504,412	19.78%
Transfer Out & Other	5,057,372	5,492,974	10,585,043	4,371,572	(1,121,402)	-20.42%
Expenses	\$ 53,201,194	\$ 55,722,945	\$ 60,777,345	\$ 62,430,514	\$ 6,707,569	12.04%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	573.00	344.43	584.00	362.79	11.00	18.36
Community Tree Planting	-	4.40	-	4.40	-	-
Crime Control and Prevention District	8.00	8.00	10.00	10.00	2.00	2.00
Capital Funds	-	10.50	-	10.50	-	-
Municipal Golf	81.00	53.03	78.00	53.03	(3.00)	-
Grant Funds	13.00	6.24	44.00	15.18	31.00	8.94
Total	675.00	426.60	716.00	455.90	41.00	29.30

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

The Recreation Division manages thirteen (13) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and the management contracts related to the operation of the Northpark YMCA and McDonald YMCA pools. The division also operates the Mobile Recreation, Summer Day Camp, and After School Programs.

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

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

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

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

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

The Recommended Budget:

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

General Fund

- Increases by \$128,355 and 1 position to fund a shared Safety Officer.
- Increases by \$87,706 and 1 position to fund a park playground equipment inspector.
- Reduces by \$24,948, and is reduced by 1 part-time Customer Service representative position to offset the reclassification at Log Cabin Village.
- Increases by \$116,732, but reduces overall by 1 position due to the reorganization of the Centralized Purchasing team. The department reduced 2 positions to increase the FTE on an existing position and received a position from the Municipal Golf Fund.
- Increases by \$64,867, but reduces by 3 part-time positions as a result of department increasing the FTE on 3 part-time positions, making them full-time and benefits eligible.
- Increases by \$117,801 and 2 positions for the Northwest Community Center.
- Increases by \$300,000 to support alleyway maintenance, for which the responsibilities have been transferred from the Neighborhood Services Department, plus \$204,000 from the PayGo Capital Fund.
- Increases by \$1,402,000 to fund increase for contract mowing services.
- Increases by \$387,836 to fund maintenance of new Park assets.
- Increases by \$175,000 to fund winter litter abatement contract (off-season).
- Increases by \$146,416 to fund Panther Island & Race Street grounds maintenance.
- Increases by \$143,200 to purchase 2 bulky waste trucks for the North and East District.
- Increases by \$128,570 to purchase (2) 15-passenger vans for CTCC and HMCC.
- Increases by \$62,000 to purchase mini-excavator and transport trailer.
- Increases by \$49,909 to fund W. 7th Street enhanced landscaping grounds maintenance.

General Fund

Planning and Data Analytics

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Adopted	
					Amount	%
Other	108,850	-	-	-	-	0.00%
Transfer In	-	746,254	746,254	746,254	-	0.00%
Use of Fund Balance	-	-	1,346,189	-	-	0.00%
Revenue	\$ 108,850	\$ 746,254	\$ 2,092,443	\$ 746,254	\$ -	0.00%
Salaries & Benefits	2,744,908	3,327,347	2,877,347	3,316,301	(11,046)	-0.33%
Gen Operating & Maintenance	3,377,271	5,408,232	5,858,232	5,434,027	25,795	0.48%
Transfer Out & Other	-	-	1,346,189	-	-	0.00%
Expenses	\$ 6,122,178	\$ 8,735,579	\$ 10,081,768	\$ 8,750,328	\$ 14,749	0.17%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

The Budget and Analysis Division is responsible for supporting City departments to establish and monitor operating and capital budgets. This entails coordinating, developing, and monitoring City budgetary revenues and expenses and citywide tracking. The division provides policy development, performs management studies including five-year projections, and revenue and expenditure trends throughout the year. The Budget and Analysis Division develops, maintains, and executes a 5-year strategic capital plan as well as providing tools, processes, and

General Fund

analyses that support and enhance the delivery of capital projects citywide. Ad hoc data analysis, the City's data governance strategy, and budget development software support are also performed by this division.

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

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

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

The Recommended Budget:

- Decreases by \$190,022 and transfers 2 positions to City Manager's Office.

General Fund

Police

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	28,680	30,000	30,000	22,500	(7,500)	-25.00%
Intergovernmental	386,966	-	220,452	-	-	0.00%
Charge for Service	1,117,110	991,500	991,500	1,253,000	261,500	26.37%
Use of Money & Property	2,448	-	-	-	-	0.00%
Other	871,572	578,500	578,500	578,500	-	0.00%
Transfer In	1,189,862	607,810	607,810	707,867	100,057	16.46%
Use of Fund Balance	-	-	797,547	-	-	0.00%
Revenue	\$ 3,596,639	\$ 2,207,810	\$ 3,225,809	\$ 2,561,867	\$ 354,057	16.04%
Salaries & Benefits	238,039,550	251,114,447	250,449,920	263,860,834	12,746,387	5.08%
Gen Operating & Maintenance	30,698,911	31,136,461	32,754,460	34,383,497	3,247,036	10.43%
Debt Service Accts	289,571	273,625	273,625	307,207	33,582	12.27%
Transfer Out & Other	20,644	-	64,527	-	-	0.00%
Expenses	\$269,048,676	\$282,524,533	\$283,542,532	\$298,551,538	\$16,027,005	5.67%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,919.00	1,895.06	1,986.00	1,962.31	67.00	67.25
Crime Control and Prevention District	342.00	329.98	371.00	358.98	29.00	29.00
Grants/Other	3.00	16.00	3.00	16.00	-	-
Total	2,264.00	2,241.04	2,360.00	2,337.29	96.00	96.25

DEPARTMENT PURPOSE AND GOALS

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

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

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

- Patrol Bureau: The majority of employees are in the Patrol Bureau, which consists of six divisions representing various geographic areas of the city. This includes directed response teams, the traffic

General Fund

division, and patrol support services. Patrol includes specialized teams such as tactical medics, crisis intervention, homeless outreach, civilian response teams, and air patrol.

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

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

General Fund

Property Management DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

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

General Fund

Transportation and Public Works

DEPARTMENT SUMMARY

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

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

DEPARTMENT PURPOSE AND GOALS

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

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

General Fund

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

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

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

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

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

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

FY2023 DISCUSSION

The Recommended Budget:

- Increases by \$2,994,566 and 7 positions for Street Light services.
- Increases by \$452,474 and 1 position to establish Safety and Compliance Program.
- Increases by \$123,103 and 1 position to assist with maintaining asset databases.
- Increases by \$150,340 and 1 position for Right Of Way management.
- Increased by \$53,592 and 1 position transferred from the Development Services Department.

Debt Service Funds

Debt Service Funds

Debt Service Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	11,527,549	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	365,774,831	132,440,031	431,460,031	136,437,929	3,997,898	3.02%
Total Revenues	494,535,275	256,587,042	555,607,042	278,396,435	21,809,393	8.50%
Use of Fund Balance	-	1,771,999	11,043,058	-	(1,771,999)	-100.00%
Capital Accts	5,587,111	-	-	-	-	-
Debt Service Accts	492,371,471	254,611,148	563,587,119	275,411,715	20,800,567	8.17%
Transfer Out	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Total Expenses	497,958,583	257,586,798	566,562,769	275,411,715	17,824,917	6.92%
Contribution to Fund Balance	-	772,243	87,331	2,984,720	2,212,477	286.50%
Revenues Over(Under) Expenses	\$ (3,423,307)	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

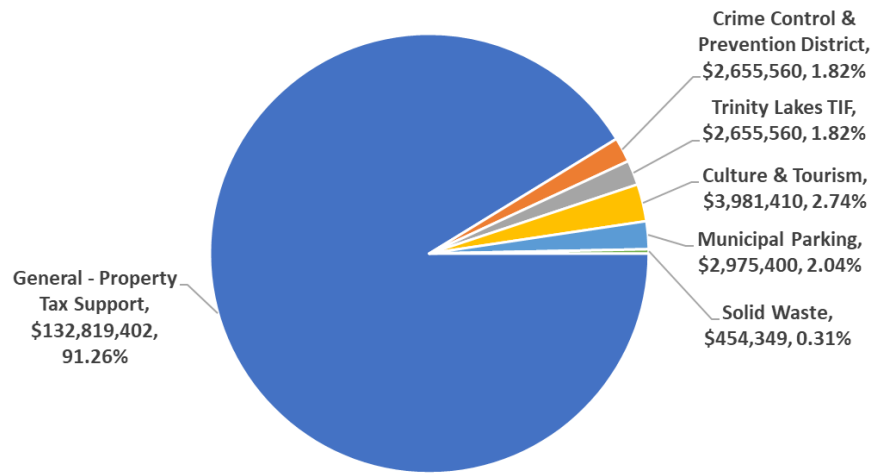
Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest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

TOTAL GENERAL OBLIGATION DEBT

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

Debt Service Funds

Total General Obligation Debt



Ad Valorem Tax Supported Debt

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

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

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

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

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

Debt Service Fund

General Debt Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	117,134,086	121,072,221	121,072,221	138,508,506	17,436,285	14.40%
Charge for Service	98,809	-	-	-	-	0.00%
Use of Money & Property	6,404,552	3,074,790	3,074,790	3,450,000	375,210	12.20%
Transfer In	106,502,752	4,042,431	212,812,431	3,980,510	(61,921)	-1.53%
Revenue	\$230,140,199	\$128,189,442	\$336,959,442	\$ 145,939,016	\$17,749,574	13.85%
Debt Service Accts	231,651,876	125,213,792	333,983,792	145,939,016	20,725,224	16.55%
Transfer Out & Other	-	2,975,650	2,975,650	-	(2,975,650)	-100.00%
Expenses	\$231,651,876	\$128,189,442	\$336,959,442	\$ 145,939,016	\$17,749,574	13.85%

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for capital necessities including equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source. In FY203, parking revenues are expected to be adequate to cover its debt obligations.

Debt Service Fund

Culture and Tourism Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

Debt Service Fund

Venue Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

Debt Service Fund

Municipal Parking Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

Debt Service Fund

Rock Creek PID Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

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

Debt Service Fund

Solid Waste Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

Debt Service Fund

Stormwater Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

Debt Service Fund

Water Prior Lien Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

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

Debt Service Fund

Water Sub Lien Debt Service

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

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

Special Revenue Funds

Special Revenue Fund

Alliance Maintenance Facility

FUND SUMMARY

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

FUND PURPOSE AND GOALS

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

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

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

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

Special Revenue Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

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

Special Revenue Fund

Community Tree Planting FUND SUMMARY

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

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

FUND PURPOSE AND GOALS

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

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

Special Revenue Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 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 amount to 4.40 FTE.

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

The Recommended Budget:

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

Special Revenue Fund

Crime Control and Prevention District FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	6,682,742	6,437,053	6,437,053	6,241,193	(195,860)	-3.04%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	262,854	105,664	105,664	105,664	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	24,580	211,103	211,103	211,103	-	0.00%
Transfer In	2,253,065	187,501	187,501	187,501	-	0.00%
Use of Fund Balance	-	-	32,387,664	8,572,123	8,572,123	0.00%
Revenue	\$ 99,001,757	\$ 94,935,970	\$127,323,634	\$117,391,377	\$22,455,407	23.65%
Salaries & Benefits	44,517,074	51,586,018	51,586,018	58,154,688	6,568,670	12.73%
Gen Operating & Maintenance	17,093,786	25,891,633	23,600,919	28,204,720	2,313,087	8.93%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	17,164,456	17,458,319	52,136,697	31,031,969	13,573,650	77.75%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 78,775,315	\$ 94,935,970	\$127,323,634	\$117,391,377	\$22,455,407	23.65%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	-	-
Police	342.00	329.98	371.00	358.98	29.00	29.00
Park and Recreation	8.00	8.00	10.00	10.00	2.00	2.00
Transportation & Public Works	-	-	2.00	2.00	2.00	2.00
Total	358.00	345.98	391.00	378.98	33.00	33.00

FUND PURPOSE AND GOALS

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

Special Revenue Fund

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

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

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

CCPD Goals:

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

Special Revenue Fund

CCPD – Neighborhood Services

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	541,690	792,257	792,257	822,033	29,776	3.76%
Gen Operating & Maintenance	61,201	81,312	81,312	92,837	11,525	14.17%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 602,891	\$ 873,569	\$ 873,569	\$ 914,870	\$ 41,301	4.73%

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

DEPARTMENT PURPOSE AND GOALS

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

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

MAJOR ACCOMPLISHMENTS

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

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

Special Revenue Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Has no significant changes.

Special Revenue Fund

Special Revenue Fund

CCPD – Park and Recreation DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	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 Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	724,869	891,357	891,357	1,161,539	270,182	30.31%
Gen Operating & Maintenance	265,315	237,493	237,493	231,478	(6,015)	-2.53%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	163,500	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,153,684	\$ 1,128,850	\$ 1,128,850	\$ 1,393,017	\$ 264,167	23.40%

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

DEPARTMENT PURPOSE AND GOALS

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

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

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

Special Revenue Fund

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

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

The Recommended Budget:

- Increases by \$191,248 and 2 positions to assist with services at FW@6 Site and Chisholm Trail Community Center.
- Increases due to the cost of graffiti removal products. Paint costs have risen by 30% and paint products are hard to supply. Some paint removal products have also increased as much as 112% and will most likely continue to rise in cost. Due to an increase in graffiti over the last 13 months and having to find 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

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	89,778,516	87,994,649	87,994,649	102,073,793	14,079,144	16.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	6,682,742	6,437,053	6,437,053	6,241,193	(195,860)	-3.04%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	262,854	105,664	105,664	105,664	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	24,580	211,103	211,103	211,103	-	0.00%
Transfer In	2,253,065	187,501	187,501	187,501	-	0.00%
Use of Fund Balance	-	-	32,387,664	8,572,123	8,572,123	0.00%
Revenue	\$ 99,001,757	\$ 94,935,970	\$127,323,634	\$117,391,377	\$22,455,407	23.65%
Salaries & Benefits	43,250,516	49,902,404	49,902,404	55,946,841	6,044,437	12.11%
Gen Operating & Maintenance	16,767,269	25,572,828	23,282,114	25,218,067	(354,761)	-1.39%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	17,000,956	17,458,319	52,136,697	30,244,436	12,786,117	73.24%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 77,018,741	\$ 92,933,551	\$125,321,215	\$111,409,344	\$18,475,793	19.88%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	342.00	329.98	371.00	358.98	29.00	29.00
Total	342.00	329.98	371.00	358.98	29.00	29.00

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$201,312 and 2 civilian positions for the Citizen Response Unit.
- Increases by \$1,562,111 and 9 sworn positions for the HOPE and CIT units.
- Increases by \$88,847 and 1 civilian position to provide victim assistance support.
- Increases by \$231,612 and 1 civilian position to assist with communications.
- Increases by \$868,721 and 12 civilian positions in the Communications Division for advanced recruitment and training.
- Increases by \$201,312 and 3 civilian positions for the Finance and Personnel Bureau; of which 1 position is transferred from the General Fund of the Police Department to the Crime Control and Prevention District Fund;
- Increases by \$136,234 and 1 sworn position transferred from the General Fund to the CCPD fund as a result of moving sworn positions from the School Resource Officer Unit to the Neighborhood Patrol Officer Unit.
- Increases by \$3,955,556 for two recruit classes and 1 Lateral Entry Officer class.
- Increases by \$6,000,000 in Capital funding for the purchase of a generator for the Bob Bolen facility.

Special Revenue Fund

CCPD – Transportation and Public Works DEPARTMENT SUMMARY

	FY2021 Final	FY2022 Adopted	FY2022 Adjusted	FY2023 CMO Recommended	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	-	-	-	224,275	224,275	0.00%
Gen Operating & Maintenance	-	-	-	2,662,338	2,662,338	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	787,533	787,533	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 3,674,146	\$3,674,146	0.00%

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

DEPARTMENT PURPOSE AND GOALS

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

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

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

The Recommended Budget:

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

Special Revenue Fund

Culture and Tourism

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	18,577,172	20,526,113	20,526,113	27,863,939	7,337,826	35.75%
License & Permits	9,300	5,500	5,500	6,000	500	9.09%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,272,921	4,833,487	4,833,487	5,043,250	209,763	4.34%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	7,315,455	9,161,429	9,161,429	8,383,961	(777,468)	-8.49%
Special Assessments	-	-	-	-	-	0.00%
Other	1,711,955	1,859,903	1,859,903	2,142,111	282,208	15.17%
Transfer In	1,832,268	3,691,893	3,691,893	2,927,456	(764,437)	-20.71%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 33,719,072	\$ 40,078,325	\$ 40,078,325	\$ 46,366,717	\$6,288,392	15.69%
Salaries & Benefits	8,595,688	11,187,048	11,187,048	12,158,327	971,279	8.68%
Gen Operating & Maintenance	20,036,193	25,903,192	25,903,192	30,273,171	4,369,979	16.87%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	1,859,233	2,988,085	2,988,085	3,935,219	947,134	31.70%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 30,491,114	\$ 40,078,325	\$ 40,078,325	\$ 46,366,717	\$6,288,392	15.69%

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

FUND PURPOSE AND GOALS

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

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

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

Special Revenue Fund

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

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

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

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

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

The Recommended Budget:

- Increases by \$249,422 and 3 positions to assist with facility management.
- Increases by \$42,104 as a transfer out to the Park and Recreation Department for 1 Safety Officer position that will be shared among Park and Recreation, Municipal Court, and the Public Events departments.

Special Revenue Fund

Culture and Tourism 2% Tax

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	5,265,416	5,843,175	5,843,175	7,939,697	2,096,522	35.88%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 5,265,416	\$ 5,843,175	\$ 5,843,175	\$ 7,939,697	\$ 2,096,522	35.88%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,461,757	5,843,175	5,843,175	7,939,697	2,096,522	35.88%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 3,461,757	\$ 5,843,175	\$ 5,843,175	\$ 7,939,697	\$ 2,096,522	35.88%

FUND PURPOSE AND GOALS

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

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

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

Special Revenue Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

With the significant uncertainty of when or if pre-pandemic levels of tax generation might resume, revenue estimates for FY2022 were very conservative and use of new tax revenue for the Public Events Department's capital improvement program continued to be suspended. By mid-year FY2022, HOT collections began showing signs of recovery, with collections steadily reaching pre-pandemic levels and year end projections exceeding the FY2022 adopted budget by approximately 28%.

The Convention Center Legacy debt will be fully covered by revenue generated in FY2023, \$2.7M is proposed for debt obligations on Dickies Arena covering 18% of the total \$15M payment, approximately \$3.3M is proposed for capital improvements in FY2023 and an additional \$851K is anticipated for contribution to the fund balance.

The Recommended Budget:

- Increases by \$2,096,522 due to revenue generated by the Hotel Occupancy Tax.

Special Revenue Fund

DFW Revenue Sharing FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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 Assesments	-	-	-	-	-	0.00%
Other	4,907,201	5,500,000	5,500,000	7,297,215	1,797,215	32.68%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	2,200,000	2,200,000	-	(2,200,000)	-100.00%
Revenue	\$ 4,907,201	\$ 7,700,000	\$ 7,700,000	\$ 7,297,215	\$ (402,785)	-5.23%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,662,825	7,700,000	7,700,000	7,297,215	(402,785)	-5.23%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 2,662,825	\$ 7,700,000	\$ 7,700,000	\$ 7,297,215	\$ (402,785)	-5.23%

FUND PURPOSE AND GOALS

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

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

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

Special Revenue Fund

This fund is restricted to covering scheduled debt and contributing to cash funded capital projects at the above facilities.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Consistent with increases in HOT, as post-pandemic stability continues to be established in the travel and tourism industry, DFW Revenue share collections are proposed to increase by 32% for FY2023 as compared to the FY2022 adopted budget.

Like FY2021, this Fund performed better than anticipated in FY2022, with collections exceeding budget by \$1.2M, reducing the planned use of fund balance from \$2.2M to \$913K to meet debt obligations.

The Will Rogers Memorial Center Legacy debt will be fully covered by revenue generated in FY2023, approximately \$1.9M is proposed for capital improvements in FY2023 and an additional \$2.8M is anticipated for contribution to the fund balance.

The Recommended Budget:

- There are no significant service level changes.

Special Revenue Fund

Culture and Tourism Proj Fin Zone

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	-	4,407,846	4,407,846	8,229,763	3,821,917	86.71%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	14,490	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	1,189,334	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 1,203,824	\$ 4,407,846	\$ 4,407,846	\$ 8,229,763	\$3,821,917	86.71%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	450,000	600,000	600,000	-	(600,000)	-100.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,022,807	3,807,846	3,807,846	8,229,763	4,421,917	116.13%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 2,472,807	\$ 4,407,846	\$ 4,407,846	\$ 8,229,763	\$3,821,917	86.71%

FUND PURPOSE AND GOALS

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

This Fund is restricted to paying the debt associated with facility improvements and/or capital facility enhancements. This fund was established in FY2016 to separate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone (PFZ) #1 was designated by Ordinance No. 21011-10-2013 in October 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax, and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. Currently the two qualified projects are the Fort Worth Convention Center expansion and Dickies Arena. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

Special Revenue Fund

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The addition of new hotels in the PFZ also creates a significant driver for anticipated increases in the Fund's growth as the State does not retain any portion of taxes generated from those establishments opened after 2013. FY2022 revenue is projected to exceed the adopted budget by 62%, providing an estimated \$4.3M contribution to the fund balance. For FY2023, \$6.5M is proposed for debt obligations on Dickies Arena covering 44% of the total \$15M payment with an additional estimated contribution to fund balance of \$1.6M.

Performance will continue to be monitored and new hotels in the zone will be captured as they come onboard. Four hotels were added to the zone in calendar year 2021 with two new properties opening up in FY2023.

The Recommended Budget:

- Increases by \$3,821,917 consistent with increases in HOT, as post-pandemic stability continues to be established in the travel and tourism industry.
- Decreases by \$600,000 due to state payment has been paid off.

Special Revenue Fund

Arena Operating FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	2,831,183	4,323,995	4,323,995	5,955,240	1,631,245	37.73%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,522	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 2,836,705	\$ 4,323,995	\$ 4,323,995	\$ 5,955,240	\$1,631,245	37.73%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,640,264	4,323,995	4,323,995	5,955,240	1,631,245	37.73%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,640,264	\$ 4,323,995	\$ 4,323,995	\$ 5,955,240	\$1,631,245	37.73%

FUND PURPOSE AND GOALS

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

The special venue taxes are:

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

Special Revenue Fund

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The revenues generated from venue taxes are used to meet debt obligations for Dickies Arena.

The consistent return of events to the venue in the spring of 2022 resulted in FY2022 year-end projection for revenue to exceed budget by 48%, creating a \$2.8M restoration of the fund balance that was exhausted in FY2021 to meet debt obligations.

FY2023 proposed budget increases by 37%. \$5.2M is proposed for debt obligations on Dickies Arena covering 35% of the total \$15M payment with an additional estimated contribution to fund balance of \$700K.

The Recommended Budget:

- No significant service level changes.

Special Revenue Fund

Economic Incentives

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	1,049,387	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	2,000,000	2,000,000	2,000,000	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 1,049,387	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	2,000,000	2,000,000	2,000,000	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%

DEPARTMENT PURPOSE AND GOALS

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

The Economic Incentives Fund is available as an incentive tool for all industries, but strong consideration will be given to applicants that drive the majority of its revenues from the Target Sectors outlined in Section 4, in the Economic Development Program Policy for Grants Authorized by Chapter 380, as approved by City Council. Per the adopted Chapter 380 Incentive policy, the City may have cash reserves designated to incentivize businesses that commit to increasing employment levels at salary levels desired by the City. These cash reserves will be utilized to make cash grants, either upfront or following attainment of certain performance metrics, or loans. Existing Businesses will only be eligible for 380 Grants under this Section if the City is able to verify that they are receiving competing offers to relocate their operations outside of the City.

Special Revenue Fund

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The fund has approved four awards since inception for a total amount of \$2,090,750 which will be paid after verification of job commitments has occurred.

These approved awards include: \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs, \$218,750 to Watts/PVI for the creation of 243 jobs, \$212,000 to Ariat International for the creation of 450 jobs, and \$660,000 to Smart Action for the creation of 81 jobs. Since these funds were provided by the Local Development Corporation, there is no impact to the general fund.

The Recommended Budget:

- No significant service level changes.

Special Revenue Fund

Environmental Protection FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	4,870,821	4,834,542	4,834,542	15,074,528	10,239,986	211.81%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	29,020	56,000	56,000	56,000	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	45,785	-	-	-	-	0.00%
Transfer In	770	-	-	1,000,000	1,000,000	0.00%
Use of Fund Balance	-	-	-	2,334,512	2,334,512	0.00%
Revenue	\$ 4,946,396	\$ 4,890,542	\$ 4,890,542	\$ 18,465,040	\$13,574,498	277.57%
Salaries & Benefits	2,018,824	2,028,400	2,028,400	6,702,754	4,674,354	230.45%
Gen Operating & Maintenance	1,320,840	1,497,566	1,497,566	6,364,829	4,867,263	325.01%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	778,905	1,364,576	1,364,576	5,397,457	4,032,881	295.54%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,118,569	\$ 4,890,542	\$ 4,890,542	\$ 18,465,040	\$13,574,498	277.57%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	24.00	21.82	84.00	81.82	60.00	60.00
Grant Funds	5.00	7.68	5.00	7.68	-	-
Total	29.00	29.50	89.00	89.50	60.00	60.00

FUND PURPOSE AND GOALS

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

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

Special Revenue Fund

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

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

FY2023 DISCUSSION

The Recommended Budget:

- Increases by \$11,239,986 in revenue due to growth in Environmental Fee.
- Increases by \$576,367 and 6 positions transferred from the Solid Waste to Environmental Fund.
- Increases by \$1,270,796 and 12 positions due to transfer of Illegal Dump Cleanup Program from the Solid Waste to Environmental Protection Fund.
- Increases by \$1,625,967 and 10 positions due to transfer of Litter Abatement Program and Downtown Big Belly Container Service from the Solid Waste to Environmental Protection Fund.
- Increases by \$469,551 and 3 positions due to transfer of Materials Management Program from the Solid Waste to Environmental Protection Fund.
- Increases by \$222,382 and 2 positions due to transfer of Street Sweeper Program from the Solid Waste to Environmental Protection Fund
- Increases by \$1,768,318 and 20 positions for new Street Sweepers service.
- Increases by \$342,069 and 3 positions to monitor and audit contract agreements to include contracted litter clean-up crews, street sweeping route.
- Increases by \$493,478 and 4 positions to deliver services to city including the ability to address litter on construction sites and waterways.
- Increases by \$5,250,000 to purchase street sweeping equipment and contracted services.
- Increased by \$1,329,622 for 7 additional litter abatement crews.

Special Revenue Fund

Municipal Golf FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	5,462,717	5,248,344	5,248,344	6,070,042	821,698	15.66%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	14,246	4,000	4,000	4,000	-	0.00%
Transfer In	395,000	395,000	395,000	320,000	(75,000)	-18.99%
Use of Fund Balance	-	-	330,000	-	-	0.00%
Revenue	\$ 5,871,963	\$ 5,647,344	\$ 5,977,344	\$ 6,394,042	\$ 746,698	13.22%
Salaries & Benefits	2,609,606	2,836,841	2,777,386	3,233,959	397,118	14.00%
Gen Operating & Maintenance	2,102,883	2,193,263	2,307,718	2,791,321	598,058	27.27%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	133,056	123,891	68,891	123,891	-	0.00%
Transfer Out & Other	378,882	493,349	823,349	244,871	(248,478)	-50.37%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,224,427	\$ 5,647,344	\$ 5,977,344	\$ 6,394,042	\$ 746,698	13.22%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	53.03	78.00	53.03	(3.00)	-
Total	81.00	53.03	78.00	53.03	(3.00)	-

FUND PURPOSE AND GOALS

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

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

Special Revenue Fund

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

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The new Rockwood Park Golf Course clubhouse provides an elevated level of food service and offers community meeting space and catering. Snack Shop revenues at Rockwood Park continue to grow from actual revenue of \$209,821 in FY2019—the last full-year of operation pre-pandemic and before the new clubhouse was completed—to a budgeted revenue amount of \$414,477 in FY2023.

The FY2023 Recommended Budget includes an overall increase in earned revenues of \$629,409 (12%) over the FY2022 Adopted Budget. The increase in revenues will largely fund equipment replacement and deferred preventative maintenance and capital improvement projects.

The Municipal Golf Fund is currently planning for a renovation of Meadowbrook Golf Course. Due to the 2022 Bond Program – Proposition B that passed in May of 2022, Meadowbrook Golf Course will be closed in the fall of 2023 through spring of 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of a closure and the financial performance when the facility reopens following the renovation.

The Recommended Budget:

- Increases by \$127,054 and 1 position to fund a Marketing Coordinator.
- Increases by \$24,797 and decreases by 2 part-time positions as a result of increasing the FTE on two existing positions making them benefits-eligible at the Rockwood Park Golf Course Snack Shop.
- Increases by \$9,890 and decreases by 1 part-time position as a result of increasing the FTE on one existing position making it benefits eligible at the Rockwood Park Golf Course.
- Reduces by \$43,036 and transfers 1 position to the General Fund of the Park and Recreation Department as part of a re-organization in the Centralized Purchasing team

Special Revenue Fund

Special Donation FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	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	389,470	2,000,000	2,006,600	750,000	(1,250,000)	-62.50%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	62,649	-	-	0.00%
Revenue	\$ 389,470	\$ 2,000,000	\$ 2,069,249	\$ 750,000	\$(1,250,000)	-62.50%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	37,286	2,000,000	2,069,249	750,000	(1,250,000)	-62.50%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 37,286	\$ 2,000,000	\$ 2,069,249	\$ 750,000	\$(1,250,000)	-62.50%

FUND PURPOSE AND GOALS

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

No significant service level changes.

Special Project Funds

Special Project Funds

Library Special Revenue Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	5,200	-	-	-	-	0.00%
Use of Money & Property	523,750	-	-	-	-	0.00%
Other	321,156	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 850,106	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	121,771	-	-	-	-	0.00%
Gen Operating & Maintenance	376,727	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 498,498	\$ -	\$ -	\$ -	\$ -	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-

FUND PURPOSE AND GOALS

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Although the Library Special Revenue is inactive, it is included in the FY2023 Recommended book due to having fiscal activity over the past three years.

Special Project Funds

Municipal Court Special Revenue Fund Statement FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from 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	3,086,265	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 3,086,265	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	43,250	-	-	-	-	0.00%
Gen Operating & Maintenance	188,278	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 231,528	\$ -	\$ -	\$ -	\$ -	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	1.00	1.00	1.00	1.00	-	-

FUND PURPOSE AND GOALS

The Municipal Court Special Revenue Fund 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.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

These projects remain active however, there are no appropriations in FY2023. 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

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	2,241	-	-	-	-	0.00%
Charge for Service	(2,025,638)	-	-	-	-	0.00%
Use of Money & Property	(1,016,077)	-	-	-	-	0.00%
Other	(277,351)	-	-	-	-	0.00%
Transfer In	0	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ (3,316,825)	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	23,364	-	-	-	-	0.00%
Gen Operating & Maintenance	166,553	-	-	-	-	0.00%
Capital Accts	196	-	-	-	-	0.00%
Transfer Out & Other	(20,000)	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 170,114	\$ -	\$ -	\$ -	\$ -	0.00%

Note: These project funds are life to date; therefore appropriation adjustments may carry over fiscal years.

FUND PURPOSE AND GOALS

The Special Purpose Fund is used to manage funds associated with various city programs and projects. Projects held in this fund are life to date.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Increases in appropriations for projects in this fund are contingent upon availability and need. No budget is added in FY2023.

Special Project Funds

Specially Funded Projects List

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
ANIMAL ADOPTION CENTER P_S00026	82,276	-	100,000	-	-	0.00%
GREER ISLAND P_S00031	1,028	-	-	-	-	0.00%
NORTHSIDE COMMUNITY CENTER P_S00051	32,657	-	-	-	-	0.00%
COURT TECHNOLOGY FEES P_S00095	226,776	-	188,169	-	-	0.00%
JUVENILE CASE MANAGER FUNDS P_S00096	21,968	-	-	-	-	0.00%
TRUANCY PREVENTION & DIVERSION P_S00097	23,785	-	30,374	-	-	0.00%
ENERGY AID P_S00104	1,054	-	-	-	-	0.00%
RESOURCE CONSERVATION PROGRAM P_S00109	2,500	-	-	-	-	0.00%
LIBRARY AUTO SYSTEMS P_S00141	437,929	-	-	-	-	0.00%
Total Project	\$ 829,973	\$ -	\$ 318,543	\$ -	\$ -	0.00%

Note: These projects are life to date and may receive supplemental appropriations during FY2023.

Proprietary Funds

Enterprise Funds

Enterprise Funds

Enterprise Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
License & Permits	1,291,969	1,430,931	1,430,931	1,524,507	93,576	6.54%
Charge for Service	591,706,240	584,595,245	606,695,245	605,732,373	21,137,128	3.62%
Use of Money & Property	14,536,228	14,322,777	14,322,777	15,535,230	1,212,453	8.47%
Other	18,829,560	12,445,988	12,445,988	15,411,531	2,965,543	23.83%
Transfer In	22,276,462	20,218,279	22,861,307	26,908,861	6,690,582	33.09%
Total Revenues	648,640,460	633,013,220	657,756,248	665,112,502	32,099,282	5.07%
Use of Fund Balance	-	2,928,095	2,928,095	2,964,168	36,073	1.23%
Salaries & Benefits	104,577,294	107,835,303	107,835,303	111,624,395	3,789,092	3.51%
Gen Operating & Maintenance	258,058,009	269,544,263	289,594,263	291,300,204	21,755,941	8.07%
Debt Service Accts	2,291,054	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out	250,703,150	252,172,735	255,915,763	258,961,008	6,788,273	2.69%
Total Expenses	615,629,507	631,326,015	656,069,043	662,789,413	31,463,398	4.98%
Contribution to Fund Balance	-	4,615,300	4,615,300	5,287,257	671,957	14.56%
Revenues Over(Under) Expenses	\$ 33,010,952	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

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

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

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

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

Enterprise Funds

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

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

Enterprise Funds

Municipal Airports FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	48,745	51,946	51,946	54,063	2,117	4.08%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	5,742,792	6,944,978	6,944,978	6,325,400	(619,578)	-8.92%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	6,562,478	7,664,019	7,664,019	8,017,733	353,714	4.62%
Special Assesments	-	-	-	-	-	0.00%
Other	1,869,158	225,684	225,684	190,647	(35,037)	-15.52%
Transfer In	178,363	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 14,401,536	\$ 14,946,128	\$ 14,946,128	\$ 14,647,344	\$ (298,784)	-2.00%
Salaries & Benefits	2,095,274	2,657,913	2,657,913	2,953,971	296,058	11.14%
Gen Operating & Maintenance	6,041,755	8,279,045	8,279,045	8,988,050	709,005	8.56%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,728,358	4,009,170	4,009,170	2,705,323	(1,303,847)	-32.52%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 11,865,387	\$ 14,946,128	\$ 14,946,128	\$ 14,647,344	\$ (298,784)	-2.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	28.00	27.48	29.00	28.48	1.00	1.00
Total	28.00	27.48	29.00	28.48	1.00	1.00

FUND PURPOSE AND GOALS

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

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

Enterprise Funds

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

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$115,877 and 1 position to assist with grant processes and reviews.

Enterprise Funds

Municipal Parking FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	18,981	14,500	14,500	31,000	16,500	113.79%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,708,829	5,960,753	5,960,753	7,001,763	1,041,010	17.46%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	202,644	201,519	201,519	251,519	50,000	24.81%
Special Assesments	-	-	-	-	-	0.00%
Other	575	-	-	-	-	0.00%
Transfer In	-	600,000	600,000	600,000	-	0.00%
Use of Fund Balance	-	-	-	732,884	732,884	0.00%
Revenue	\$ 4,931,028	\$ 6,776,772	\$ 6,776,772	\$ 8,617,166	\$ 1,840,394	27.16%
Salaries & Benefits	1,143,177	1,292,318	1,292,318	1,555,765	263,447	20.39%
Gen Operating & Maintenance	2,264,041	2,827,255	2,827,255	4,032,102	1,204,847	42.62%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,085,917	2,657,199	2,657,199	3,029,299	372,100	14.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,493,135	\$ 6,776,772	\$ 6,776,772	\$ 8,617,166	\$ 1,840,394	27.16%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	18.00	18.00	21.00	21.00	3.00	3.00
Total	18.00	18.00	21.00	21.00	3.00	3.00

FUND PURPOSE AND GOALS

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

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

Enterprise Funds

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

FY2023 DISCUSSION

The Recommended Budget:

- Increases by \$867,180 and 3 positions to assist with parking compliance.

Enterprise Funds

Solid Waste FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	8,045	18,785	18,785	18,785	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	62,037,547	65,032,513	65,032,513	67,761,987	2,729,474	4.20%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,826,771	5,218,736	5,218,736	5,547,592	328,856	6.30%
Special Assesments	-	-	-	-	-	0.00%
Other	3,621,406	2,335,304	2,335,304	3,152,884	817,580	35.01%
Transfer In	54,210	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 71,547,979	\$ 72,605,338	\$ 72,605,338	\$ 76,481,248	\$ 3,875,910	5.34%
Salaries & Benefits	7,947,502	9,061,763	9,061,763	6,912,952	(2,148,811)	-23.71%
Gen Operating & Maintenance	53,874,809	55,663,650	55,663,650	57,049,105	1,385,455	2.49%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,992,826	7,879,925	7,879,925	12,519,191	4,639,266	58.87%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 68,815,137	\$ 72,605,338	\$ 72,605,338	\$ 76,481,248	\$ 3,875,910	5.34%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	116.00	116.00	83.00	83.00	(33.00)	(33.00)
Total	116.00	116.00	83.00	83.00	(33.00)	(33.00)

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

The Solid Waste Fund pays for the collection of sidewalk containers, mitigates and investigates all illegal dumping activity, and litter abatement throughout the city. Additionally, Solid Waste pays a percentage of Code Enforcement costs (based on solid waste enforcement hours). Currently 50% of revenues collected under the grant of privilege are passed through to Transportation and Public Works to offset road wear and tear from commercial service providers, with the remaining 50% staying in the Solid Waste Fund to help align and fund the related commercial sector benefits.

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Decreases by \$4,165,063 and transfers 33 positions to the Environmental Protection Services Fund.

Enterprise Funds

Stormwater Utility FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	47,084,916	47,030,941	47,030,941	50,023,168	2,992,227	6.36%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	115,016	72,000	72,000	72,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	553,000	553,000	0.00%
Transfer In	348,032	-	-	-	-	0.00%
Use of Fund Balance	-	2,928,095	2,928,095	2,231,284	(696,811)	-23.80%
Revenue	\$ 47,547,964	\$ 50,031,036	\$ 50,031,036	\$ 52,879,452	\$ 2,848,416	5.69%
Salaries & Benefits	9,364,019	10,145,521	10,145,521	9,888,172	(257,349)	-2.54%
Gen Operating & Maintenance	5,207,182	7,222,857	7,222,857	6,515,421	(707,436)	-9.79%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	335,939	-	-	-	-	0.00%
Transfer Out & Other	29,368,388	32,662,658	32,662,658	36,475,859	3,813,201	11.67%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 44,275,529	\$ 50,031,036	\$ 50,031,036	\$ 52,879,452	\$ 2,848,416	5.69%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	112.00	110.95	105.00	103.95	(7.00)	(7.00)
Total	112.00	110.95	105.00	103.95	(7.00)	(7.00)

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 255,400 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

Enterprise Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$141,110 and 1 position for floodplain team and development support.
- Increases by \$146,193 and 1 position to assist with Accela configuration and GIS mapping.
- Increases by \$1,000,000 due to transfer of funds from Stormwater to Environmental Fund to provide funding for increased street sweeping.
- Decreases by \$3,540,492 and 9 positions transferred to the Development Services Department, and funds 2 additional positions in Development Services.

Enterprise Funds

Water and Sewer FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	1,216,198	1,345,700	1,345,700	1,420,659	74,959	5.57%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	472,132,157	459,626,060	481,726,060	474,620,055	14,993,995	3.26%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,829,320	1,166,503	1,166,503	1,646,386	479,883	41.14%
Special Assesments	-	-	-	-	-	0.00%
Other	13,338,421	9,885,000	9,885,000	11,515,000	1,630,000	16.49%
Transfer In	21,695,857	19,558,778	22,201,806	26,249,360	6,690,582	34.21%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$510,211,953	\$491,582,041	\$516,325,069	\$515,451,460	\$23,869,419	4.86%
Salaries & Benefits	84,027,322	84,677,788	84,677,788	90,313,535	5,635,747	6.66%
Gen Operating & Maintenance	190,670,222	195,551,456	215,601,456	214,715,526	19,164,070	9.80%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	1,955,115	1,773,714	2,723,714	903,806	(869,908)	-49.04%
Transfer Out & Other	207,527,661	209,579,083	213,322,111	209,518,593	(60,490)	-0.03%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$484,180,321	\$491,582,041	\$516,325,069	\$515,451,460	\$23,869,419	4.86%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	999.00	974.05	1,002.00	977.05	3.00	3.00
W&S Capital Projects	-	24.95	-	24.95	-	-
Total	999.00	999.00	1,002.00	1,002.00	3.00	3.00

FUND PURPOSE AND GOALS

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

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

Enterprise Funds

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

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

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

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

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

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

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

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

Enterprise Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2023 Recommended Budget of \$515.5M is an increase of \$23.9M. This increase is achieved with no retail water or sewer rate increase.

The Recommended Budget increases for the addition of 12 positions to provide data analysis, customer service, financial management, system implementation, and regulation reporting support. Additionally, 9 positions move from the Water and Sewer Fund to the Development Services Department in the General Fund. The Water & Sewer Fund continues to fund these 9 positions as a transfer out to the General Fund. This results in a net increase of 3 positions.

The Recommended Budget:

- Increases by \$151,672 and 1 position to assist with Horizontal Assets.
- Increases by \$148,093 and 1 position to assist with SCADA projects.
- Increases by \$199,368 and 2 positions to assist with customer services and wholesale operations.
- Increases by \$88,747 and 1 position to assist with Industrial Pretreatment.
- Increases by \$116,560 and 1 position to assist with Customer Care Conservation.
- Increases by \$144,593 and 1 position assist with PMIS.
- Increases by \$40,476 and 1 position to assist with Management Services.
- Increases by \$239,669 and 3 positions to manage the IE Apprenticeship Program.
- Increases by \$95,437 and 1 position to assist with purchasing.
- Increases by \$244,394 to fund 2 positions in the Purchasing Division.
- Increases by \$8.9M in Chemicals due to commodity increases.
- Increases by \$3.5M in Raw Water Purchases due to a 3% Tarrant Regional Water District rate increase.
- Increases by \$3.3M in Salaries & Benefits to fund Pay for Performance increases.
- Increases by \$2.4M in required debt payments due to the sale of \$150M in debt in the summer of 2022.
- Decreases by \$2.1M in equipment and vehicle purchases due to pre-funding of capital purchases in the summer of 2022.
- Increases by \$2M in the wastewater treatment contract for far north and northwest areas due to Trinity River Authority rate increases.
- Increases by \$1.6M in Commercial Meter/Valve Supply, Minor Equipment, Operating Supplies, and Uniforms due to commodity increases and supply chain cost increases.
- Increases by \$1.4M in Gas Utility Service due to commodity increases.
- Increases by \$1M in Residential Meter/Valve Supply due to growth of the system and commodity increases.
- Decreases by \$832K in Energy Savings payments due to retirement of the debt in FY23.
- Increases by \$687K in Bank Charges due to growth of the customer base and customer payment type preferences.
- Decreases by 9 positions transferred to Development Services.

Internal Service Funds

Internal Service Funds

Internal Service Fund Statement

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	CMO Recommended	Amount	%
Charge for Service	44,611,702	44,987,575	44,987,575	93,213,450	48,225,875	107.20%
Use of Money & Property	6,140,259	3,883,269	3,883,269	3,658,202	(225,067)	-5.80%
Other	82,673,172	89,225,899	89,225,899	96,471,213	7,245,314	8.12%
Transfer In	32,537	10,663	10,663	6,712	(3,951)	-37.05%
Total Revenues	133,457,670	138,107,406	138,107,406	193,349,577	55,242,171	40.00%
Use of Fund Balance	-	87,597	6,626,674	6,961,883	6,874,286	7847.63%
Salaries & Benefits	22,799,427	23,391,129	22,587,606	46,661,735	23,270,606	99.48%
Gen Operating & Maintenance	102,631,909	114,033,015	116,963,248	152,715,453	38,682,438	33.92%
Transfer Out	3,134,388	770,859	5,183,226	934,272	163,413	21.20%
Total Expenses	128,565,724	138,195,003	144,734,080	200,311,460	62,116,457	44.95%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 4,891,946	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

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

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

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

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

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

Internal Service Funds

Capital Projects Service

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	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	15,068,522	14,954,248	14,954,248	15,652,944	698,696	4.67%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	87,445	100,000	100,000	100,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	2,519	-	-	-	-	0.00%
Transfer In	12,980	-	-	-	-	0.00%
Use of Fund Balance	-	38,513	1,447,206	1,647,793	1,609,280	4178.54%
Revenue	\$ 15,171,465	\$ 15,092,761	\$ 16,501,454	\$ 17,400,737	\$ 2,307,976	15.29%
Salaries & Benefits	11,135,498	11,606,487	11,606,487	13,818,086	2,211,599	19.05%
Gen Operating & Maintenance	3,077,818	2,924,437	2,924,437	3,034,264	109,827	3.76%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,783,088	561,837	1,970,530	548,387	(13,450)	-2.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 16,996,405	\$ 15,092,761	\$ 16,501,454	\$ 17,400,737	\$ 2,307,976	15.29%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	125.00	125.00	11.00	11.00
Total	114.00	114.00	125.00	125.00	11.00	11.00

FUND PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management

Internal Service Funds

Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

FY2023 DISCUSSION

The Recommended Budget:

- Increases by \$115,000 for utility coordination support.
- Increases by \$191,938 and 3 positions to assist with capital delivery.
- Increases by \$176,627 and 2 positions to provide administrative support.
- Increases by \$162,779 and 2 positions to provide capital project accounting specialists.
- Increases by \$380,743 and 4 positions to assist with construction inspections.

Internal Service Funds

Capital Projects Service – City Attorney

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	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 Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	421,941	421,941	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 421,941	\$ 421,941	0.00%
Salaries & Benefits	-	-	-	421,941	421,941	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 421,941	\$ 421,941	0.00%

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

DEPARTMENT PURPOSE AND GOALS

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

The City Attorney's Office has two divisions: Transactional and Litigation. The Transactional Division provides transactional and advisory services as general counsel, whereas the Litigation Division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a senior assistant city attorney who acts as the section chief. In addition, two section chiefs serve on the

Internal Service Funds

executive team, along with the city attorney and deputy city attorneys. Support Services provide clerical and other assistance to the attorneys in all sections of the department.

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$421,941 and 4 positions for legal assistance on capital projects.

Internal Service Funds

Capital Projects Service – Transportation and Public Works

DEPARTMENT SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	15,068,522	14,954,248	14,954,248	15,652,944	698,696	4.67%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	87,445	100,000	100,000	100,000	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	2,519	-	-	-	-	0.00%
Transfer In	11,735	-	-	-	-	0.00%
Use of Fund Balance	-	38,513	1,447,206	1,225,852	1,187,339	3082.96%
Revenue	\$ 15,170,220	\$ 15,092,761	\$ 16,501,454	\$ 16,978,796	\$ 1,886,035	12.50%
Salaries & Benefits	11,135,498	11,606,487	11,606,487	13,396,145	1,789,658	15.42%
Gen Operating & Maintenance	3,077,818	2,924,437	2,924,437	3,034,264	109,827	3.76%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	2,783,088	561,837	1,970,530	548,387	(13,450)	-2.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 16,996,405	\$ 15,092,761	\$ 16,501,454	\$ 16,978,796	\$ 1,886,035	12.50%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	125.00	125.00	11.00	11.00
Total	114.00	114.00	125.00	125.00	11.00	11.00

DEPARTMENT PURPOSE AND GOALS

The Capital Projects Service Fund provides for program management, engineering design, project management, surveying, and quality control and construction inspection services for most water, sewer, street, storm drainage, sidewalk, and other city initiated infrastructure improvement projects. Additionally, construction inspection services and quality control are provided for developer-initiated infrastructure projects under Community Facility Agreements.

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management

Internal Service Funds

Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$115,000 for utility coordination support.
- Increases by \$191,938 and 3 positions to assist with capital delivery.
- Increases by \$176,627 and 2 positions to provide administrative support.
- Increases by \$162,779 and 2 positions to provide capital project accounting specialists.
- Increases by \$380,743 and 4 positions to assist with construction inspections.

Internal Service Funds

Fleet and Equipment Services

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from Adopted	
	Final	Adopted	Adjusted	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	28,075,717	28,501,354	28,501,354	32,145,610	3,644,256	12.79%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	40,741	83,279	83,279	59,522	(23,757)	-28.53%
Special Assesments	-	-	-	-	-	0.00%
Other	127,319	16,708	16,708	19,741	3,033	18.15%
Transfer In	6,713	10,663	10,663	6,712	(3,951)	-37.05%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 28,250,489	\$ 28,612,004	\$ 28,612,004	\$ 32,231,585	\$ 3,619,581	12.65%
Salaries & Benefits	8,779,352	9,113,717	8,613,717	9,412,080	298,363	3.27%
Gen Operating & Maintenance	18,209,419	19,296,493	19,796,493	22,687,281	3,390,788	17.57%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	94,072	201,794	201,794	132,224	(69,570)	-34.48%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 27,082,843	\$ 28,612,004	\$ 28,612,004	\$ 32,231,585	\$ 3,619,581	12.65%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	107.00	108.80	107.00	108.80	-	-
Total	107.00	108.80	107.00	108.80	-	-

FUND PURPOSE AND GOALS

The Fleet & Equipment Services Fund, an Internal Service Fund, is managed by the Fleet Services division of the Property Management Department. The Fleet Services division is responsible for the maintenance, servicing and accident repair of the entire City's fleet. The Fleet & Equipment Services Fund also accounts for funding related to fuel services, asset acquisition and asset disposition for the entire city fleet although these functions are the responsibility of the General Services Division of the Property Management Department.

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

Internal Service Funds

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

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

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

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

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

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2023 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a robust vehicle replacement plan. As part of the plan, the Fleet Acquisition section, which during FY2022 was transferred to the General Services Division, analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, mileage, downtime, along with other determining factors to determine a replacement rating. Based on this yearly analysis, the vehicles and equipment are prioritized for replacement. The Fleet Acquisition section subsequently meets with each department to review and fine-tune the replacement rankings. The replacement lists are consolidated to determine replacement vehicle priorities for the coming fiscal year.

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$3,217,037 due to increased fuel costs.
- Increases by \$100,642 for a 2% set aside for salary market adjustments.
- Increases by \$108,628 for Risk Management Allocation costs.
- Increases by \$130,915 in the Administrative Cost Allocation.

Internal Service Funds

Group Health and Life Insurance

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	1,467,463	1,531,973	1,531,973	-	(1,531,973)	-100.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,707,361	3,300,000	3,300,000	3,100,000	(200,000)	-6.06%
Special Assesments	-	-	-	-	-	0.00%
Other	62,495,400	66,861,802	66,861,802	69,365,750	2,503,948	3.74%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	18,732	18,732	5,287,797	5,269,065	28128.68%
Revenue	\$ 69,670,224	\$ 71,712,507	\$ 71,712,507	\$ 77,753,547	\$ 6,041,040	8.42%
Salaries & Benefits	1,200,968	946,422	946,422	1,078,359	131,937	13.94%
Gen Operating & Maintenance	63,294,378	70,766,085	70,766,085	76,675,188	5,909,103	8.35%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 64,495,345	\$ 71,712,507	\$ 71,712,507	\$ 77,753,547	\$ 6,041,040	8.42%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	10.00	7.75	11.00	8.25	1.00	0.50
Total	10.00	7.75	11.00	8.25	1.00	0.50

FUND PURPOSE AND GOALS

The Group Health & Life Insurance Fund administers health insurance for employees and their dependents in addition to basic life insurance for employees. Since FY2002, the Group Health & Life Insurance Fund has included budget for the Employees' Wellness Program. Fund revenues come from active employees, contributions from city funds, and interest on investments.

The Group Health & Life Insurance Fund is comprised of the Benefits & Wellness Divisions, which were combined into the Benefits/Wellness division in FY2021.

Internal Service Funds

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

Due to the spike and increase in claims trends predicted, the FY2023 Recommended Budget includes a 5% increase from the City and a 3% increase from the employees. Claims costs and trends have jumped up due to long-term COVID conditions and delay of care. This increase in premium will align the budget with the new trend in healthcare expenses.

The Recommended Budget:

- Increases by \$49,227 and 1 position to assist leave related needs. This position is partially allocated to the Risk Financing Fund and Group Health Fund.

Internal Service Funds

Information Technology Systems

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	-	-	-	45,414,896	45,414,896	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 45,414,896	\$45,414,896	0.00%
Salaries & Benefits	-	-	-	20,202,509	20,202,509	0.00%
Gen Operating & Maintenance	-	-	-	24,962,928	24,962,928	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	249,459	249,459	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 45,414,896	\$45,414,896	0.00%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Information Technology Systems	158.00	156.98	160.00	158.98	2.00	2.00
Total	158.00	156.98	160.00	158.98	2.00	2.00

DEPARTMENT PURPOSE AND GOALS

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

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

Internal Service Funds

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

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

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

The Infrastructure Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations and Support Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the City's data network and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the City IT systems and infrastructure. Support Services 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. A new division within this bureau is the formation of the Asset Management Division. This Division is responsible for the reconciliation and accountability of deployed physical assets such as desktops and laptops but also the management of assets to include software and licenses across the City.

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Moved the Information Technology Solutions (ITS) department from the General Fund to the Information Technology Solutions Fund.
- Increases by \$260,399 and 2 positions to assist with contracts and IT support.
- Increases by \$28,800,247 due to the Contra Expense accounts no longer reduce expenditures.
- Increases by \$2,486,569 for software applications.

Internal Service Funds

Risk Financing FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	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	304,713	399,990	399,990	398,680	(1,310)	-0.33%
Special Assesments	-	-	-	-	-	0.00%
Other	20,047,935	22,347,389	22,347,389	27,085,722	4,738,333	21.20%
Transfer In	12,845	-	-	-	-	0.00%
Use of Fund Balance	-	30,352	5,160,736	26,293	(4,059)	-13.37%
Revenue	\$ 20,365,493	\$ 22,777,731	\$ 27,908,115	\$ 27,510,695	\$4,732,964	20.78%
Salaries & Benefits	1,683,609	1,724,503	1,420,980	2,150,701	426,198	24.71%
Gen Operating & Maintenance	18,050,295	21,046,000	23,476,233	25,355,792	4,309,792	20.48%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	257,228	7,228	3,010,902	4,202	(3,026)	-41.86%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 19,991,132	\$ 22,777,731	\$ 27,908,115	\$ 27,510,695	\$4,732,964	20.78%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	15.00	15.00	17.00	17.50	2.00	2.50
Total	15.00	15.00	17.00	17.50	2.00	2.50

FUND PURPOSE AND GOALS

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

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

Internal Service Funds

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

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

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The Recommended Budget:

- Increases by \$213,556 and 2 positions to assist with safety training. The positions are funded by a reduction in O&M.
- Increases by \$49,227 for the partial funding of 1 position in the Group Health Fund to assist leave related needs. This position is funded by a reduction in O&M.
- Increases by \$3M due to Commercial Insurance policy increases.
- Increases by \$1.4M due to Workers' Compensation claim administration and cost.

Fiduciary Funds

Fiduciary Funds

Retiree Healthcare Trust

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	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	573,852	569,525	569,525	569,925	400	0.07%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,644,987	1,000,005	1,000,005	1,000,000	(5)	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	27,508,136	30,414,438	30,414,438	30,547,350	132,912	0.44%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 29,726,975	\$ 31,983,968	\$ 31,983,968	\$ 32,117,275	\$ 133,307	0.42%
Salaries & Benefits	142,771	275,321	275,321	295,240	19,919	7.23%
Gen Operating & Maintenance	25,415,067	28,246,118	28,246,118	28,310,116	63,998	0.23%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	3,462,529	3,462,529	3,511,919	49,390	1.43%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 25,557,838	\$ 31,983,968	\$ 31,983,968	\$ 32,117,275	\$ 133,307	0.42%

Fund	2022		2023		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	-	2.25	-	2.25	-	-
Total	-	2.25	-	2.25	-	-

FUND PURPOSE AND GOALS

The Retiree Healthcare Trust fund was created to aid in financial management activities, demonstrate legal compliance, and allow for the separation of functions and activities related to the administration of retirees. The Retiree Healthcare Trust Fund accounts for revenue generated and expenditures incurred in administering retired employees' group benefits. Fund revenues come from retiree contributions, contributions from city funds, and interest on investments.

FY2023 DISCUSSION AND SIGNIFICANT CHANGES

The FY2022 Recommended budget includes an increase in the city contribution (5%) due to recent increased costs incurred by the retirees. The retiree premiums will not increase for FY2022; however, the height of the claims spike for post-pandemic care for the pre-65 (non-Medicare) retirees has not yet been realized.

Fiduciary Funds

Rock Creek Trust

FUND SUMMARY

	FY2021	FY2022	FY2022	FY2023	Change from FY2022	
	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	1,304,039	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	1,574,425	1,574,425	-	(1,574,425)	-100.00%
Transfer In	1,889,432	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	1,578,925	1,578,925	0.00%
Revenue	\$ 3,193,471	\$ 1,574,425	\$ 1,574,425	\$ 1,578,925	\$ 4,500	0.29%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	1,645,358	1,574,425	1,574,425	1,578,925	4,500	0.29%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,645,358	\$ 1,574,425	\$ 1,574,425	\$ 1,578,925	\$ 4,500	0.29%

FUND PURPOSE AND GOALS

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

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

Fiduciary Funds

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

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

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 as a reference.

Account: A seven-digit numerical code of which the first character defines the specific classification of dollar values in the financial records, i.e., assets, liabilities, equities, revenues, and expenditures/expenses. The remaining digits provide a further breakdown of account types into specific character and object groupings.

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

Accrual Basis of Accounting: A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1, but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.

Activity: Activities are the major tasks performed to create outputs. One or more activities could be deemed critical for achieving *Council goals*.

Ad Valorem Tax: A tax based on value (e.g., a property tax).

Agency Fund: A fund is normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Annual Financial Report (AFR): Previously known as the Comprehensive Annual Financial Report until FY 2021, this document is a thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The AFR is presented in three sections: 1. introductory section – includes a transmittal letter with a financial overview, discussion of the overall economy, and organization charts of the entity. 2. Financial Section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and schedules. 3. The statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

Appraisal Cap: Limitation on value increases of residential homesteads from year to year.

Appraised Value: Either the market value or value is determined by using another method of valuation according to the Property Tax Code Chapter 23.

Appropriation: A legal authorization made by the City Council that permits the city to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for city officials to obligate and expend resources.

Glossary and Acronyms

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Assessor: A person either elected or appointed by the governing body that calculates taxes and prepares the tax bills.

Audit: A comprehensive examination of how an organization's resources were utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Authorized Position (A.P.): A position included in the budget document, authorized by the City Council as part of the total authorized strength of a department. Positions are specifically approved by designated classification titles and corresponding salary levels, based on an analysis by the Human Resources Department of the tasks to be performed.

Balanced Budget: A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, the basis of accounting relates to the timing of the measurements made, regardless of the nature of the measurement, through either the cash method or the accrual method.

Benchmark: A standard or point of reference against which processes, results, or data may be compared or assessed. Benchmarks may be internal or external.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period (i.e., a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

Budget Calendar: The schedule of key dates or milestones which the city departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the city staff to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the Budget Document that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the city manager. The Budget Message is also referred to as the City Manager's Message or Budget Transmittal Letter.

Glossary and Acronyms

Budgetary Control: The control or management of a governmental unit or enterprise with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budgeted Funds: Funds that are planned for certain uses but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is comprised of budgeted funds.

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

Categories: A basis for distinguishing types of expenditures; the three major categories used by the City of Fort Worth are: salary & benefits, general operating & maintenance, capital, debt service, and transfer out & other. Below provides more detail on these three with the addition of capital and debt service:

- **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
- **General Operating & Maintenance** includes items such as the following:
 - **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet maintenance services and per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
 - **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
 - **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.
 - **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Capital** is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
 - Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

Certificate of Obligation: Debt that local government may use to fund public works without voter approval unless 5 percent of qualified voters within the jurisdiction petition for an election on the spending in question. The debt is supported by property taxes or other local revenues and is often issued to take advantage of lower interest rates.

Collector: A person who collects and accounts for the property taxes for the taxing unit.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed when a requisition is issued through the Purchasing Division of the city.

Glossary and Acronyms

Community Indicator: Use of citizen survey response data to evaluate city progress toward *Council goals*. Community indicators can be used as *key performance indicators* for strategic level *objectives*, but they must be used in coordination with internal measures.

Contribution to Fund Balance: Refers to the allocation of money from revenues received during the fiscal year in a Governmental Fund that the city receives, does not expend, and carries forward for future use.

Contribution to Net Position: Refers to the allocation of money from revenues received during the fiscal year in a Proprietary or Fiduciary Fund that the city receives, does not expend and carries forward for future use.

Core Objective: The broad, continuous goals of the city as identified in the management plan. Core objectives are established to assist departments in aligning their activities with Council goals.

Council Goals: Goals set by City Council, based on citizen input, that all management plan core objectives, department objectives, programs, and initiatives strive to attain.

Current Taxes: Taxes that are levied and due within one year.

Debt: An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

Debt Rate: For all taxing units, the debt rate portion of the voter-approval tax rate is the current year's debt payments divided by the current year's property values. The debt rate may rise as high as necessary to cover debt expenses.

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

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

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

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

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

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

Glossary and Acronyms

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

Effective Rate: The rate that would generate the same amount of levy as last year's rated based on the current year's values. This terminology is now known as the No-New-Revenue Tax Rate.

Effectiveness: A measure of how adequately the intended purpose is accomplished and the intended or expected results are produced.

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

General Debt Service Funds: Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fund: The largest fund within the city that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, libraries, public works, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

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

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

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

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

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

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

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

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions, and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Glossary and Acronyms

Key Performance Indicator (KPI): A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

Key Performance Measure (KPM): A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

Levy: To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

Licenses and Permits: Payments received in connection with the city's regulatory activities and its review and issuance of permission to undertake an activity or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long-Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Maintenance and Operations (M&O): Taxes that are generated by the taxing unit for general expenses.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Management Plan: A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

Milestone: A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

Mission: A statement describing an organization's fundamental purpose.

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Glossary and Acronyms

Municipal Bonds: Debt securities issued by a state, municipality, or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and most state and local taxes, especially if you live in the state in which the bond is issued.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Net Position: Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

No-New-Revenue Rax Rate: Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.

Operating Budget: The portion of the budget concerning daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund that records activity on a single fiscal year basis.

Operating Revenue: Revenues from regular taxes, fees, fines, permits, charges, for service, and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operating Statement: The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

Operating Transfers: Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

Other Local Taxes: Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific tax, hotel occupancy taxes, and communication provider taxes.

Other Revenue: Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

Outcome: The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

Glossary and Acronyms

Pay-As-You-Go (PAYG) Financing: The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

Performance Budget: A budget that focuses on activities rather than line items. Workload and unit cost data are collected to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measure (PM): A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over an interval of time. There are four basic categories of performance measures.

- **Inputs:** The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.
- **Outputs:** The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
- **Efficiency measures:** A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- **Effectiveness measures:** A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets customer's expectations.

Personal Property: Items that can be owned but are not real property – divided into two types: tangible and intangible.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Projected Beginning Fund Balance: Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

Projected Beginning Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to be collected and on hand at the beginning of the fiscal period.

Projected Ending Fund Balance: Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

Projected Ending Net Position: Refers to monies in a Proprietary or Fiduciary Fund that is expected to have been collected and be on hand at the end of the fiscal period.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Proposed Rate: The rate that is under formal consideration by the governing body for the current year.

Glossary and Acronyms

Proprietary Fund: A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

Qualitative Data: Non-numeric information collected through interviews, focus groups, observation, and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

Quantitative Data: Information that is counted, or compared on a scale.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Regular Employees: This is referred to full-time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY"

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

Risk Management: This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

Glossary and Acronyms

Rollback Rate: This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit. This terminology is now known as the Voter-Approval Tax Rate

Salary Savings: The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

Sales Tax: Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second-largest revenue source for the General Fund.

Scorecard: A tabular display of department performance measures and initiatives that highlights the current status and overall progress.

Service Charges: Payments received as a result of administrative services such as inspections associated with the issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

Single Audit Report (SAR): An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes the Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of the purposes and contents of the report, letter of transmittal, and overview. 2. Auditor's report on internal control over financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

Source of Revenue: Revenues are classified according to their source or point of origin.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Supplemental Appropriation: A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or interfund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Target: A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or benchmark data.

Tax Levy: The total property taxes imposed in a year.

Tax Rate: The number when multiplied by taxable value gives the amount of tax.

Taxable Value: The appraised value is shown on the appraisal roll minus any applicable exemptions.

Glossary and Acronyms

Taxing Unit: A local government that levies a property tax.

Total Exemption: An exemption that exempts all of a property's value-form taxation.

Total Taxable Value: The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

Transfers: Amounts transferred from one fund to another.

Trust Funds: A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

Use of Fund Balance: Refers to an allocation of money in a Governmental Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Use of Money and Property: Refers to money generated from the sale, loan, or rental of the city's tangible and intangible assets and includes interest earned on invested cash, short- and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

Use of Net Position: Refers to the allocation of money in a Proprietary or Fiduciary Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

Vision: A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

Voter-Approval Tax Rate: A calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year.

Voucher: A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

Glossary and Acronyms

Acronyms

ACEC	American Council of Engineering Companies
AFR	Annual Financial Report
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area
FAA	Federal Aviation Administration

Glossary and Acronyms

FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures and Equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-Time Equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer Assistance Program
HED	Housing and Economic Development Department
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HOT	Hotel and Motel Occupancy Tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and Sinking
ICMA	International City/County Management Association
ITS	Information Technology Solutions
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance
OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works

Glossary and Acronyms

PAYG	Pay as You Go Capital
PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	Securities and Exchange Commission
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise

