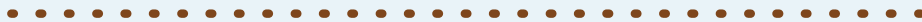




City of Fort Worth, Texas

# FY2019

## ADOPTED ANNUAL BUDGET AND PROGRAM OBJECTIVES





**CITY OF FORT WORTH, TEXAS  
FISCAL YEAR 2018-2019  
ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$38,145,610, which is a 7.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$16,057,419.

**CITY COUNCIL RECORD VOTE**

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

FOR: Mayor Betsy Price, Councilmembers Carlos Flores, Brian Byrd, Cary Moon, Gyna Bivens, Jungus Jordan, Kelly Allen Gray and Ann Zadeh

AGAINST: None

PRESENT but abstained from voting: None

ABSENT: Mayor Pro tem Dennis Shingleton

**MUNICIPAL PROPERTY TAX RATES**

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

<b>Tax Rate</b>	<b>Adopted FY2017-18</b>	<b>Adopted FY2018-19</b>
Property Tax Rate	\$0.805000	\$0.785000
Effective Tax Rate	0.787766	0.782594
Effective Maintenance and Operations Tax Rate	0.617513	0.616753
Rollback Tax Rate	0.813082	0.828812
Debt Rate	0.163500	0.155000

**MUNICIPAL DEBT OBLIGATIONS**

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$903,277,529.

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

City of Fort Worth

Texas

For the Fiscal Year Beginning

October 1, 2017

*Christopher P. Morill*

Executive Director



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# **Organizational Information**





# Organizational Information

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## Budget Development Staff

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**CITY OF FORT WORTH, TEXAS**  
**ADOPTED ANNUAL OPERATING AND CAPITAL BUDGET**  
**FISCAL YEAR 2019**

**Betsy Price**

Mayor

**David Cooke**

City Manager

<b>Susan Alanis</b>	<b>Jay Chapa</b>	<b>Fernando Costa</b>	<b>Valerie Washington</b>
Assistant City Manager	Assistant City Manager	Assistant City Manager	Assistant City Manager

**PREPARED BY:**

**Performance and Budget Staff**

**Lynda Johnson**, Director, Performance and Budget Department

**Terry A. Hanson**, Assistant Director, Budget and Analysis Division

<b>Loraine Coleman</b> , Budget Manager Carol Chen, Budget Analyst I Brady Kirk, Budget Analyst I Heather Wu, Budget Analyst I	<b>Pamela Kacmarynski</b> , Budget Manager Danielle Pickle, Business Process Analyst II Rodney Arnold, Budget Analyst II Juanita Jimenez, Budget Analyst II	<b>Norma Naylor</b> , Acting Budget Manager Samuel Kigo, Budget Analyst II Cynthia Hume, Budget Analyst I
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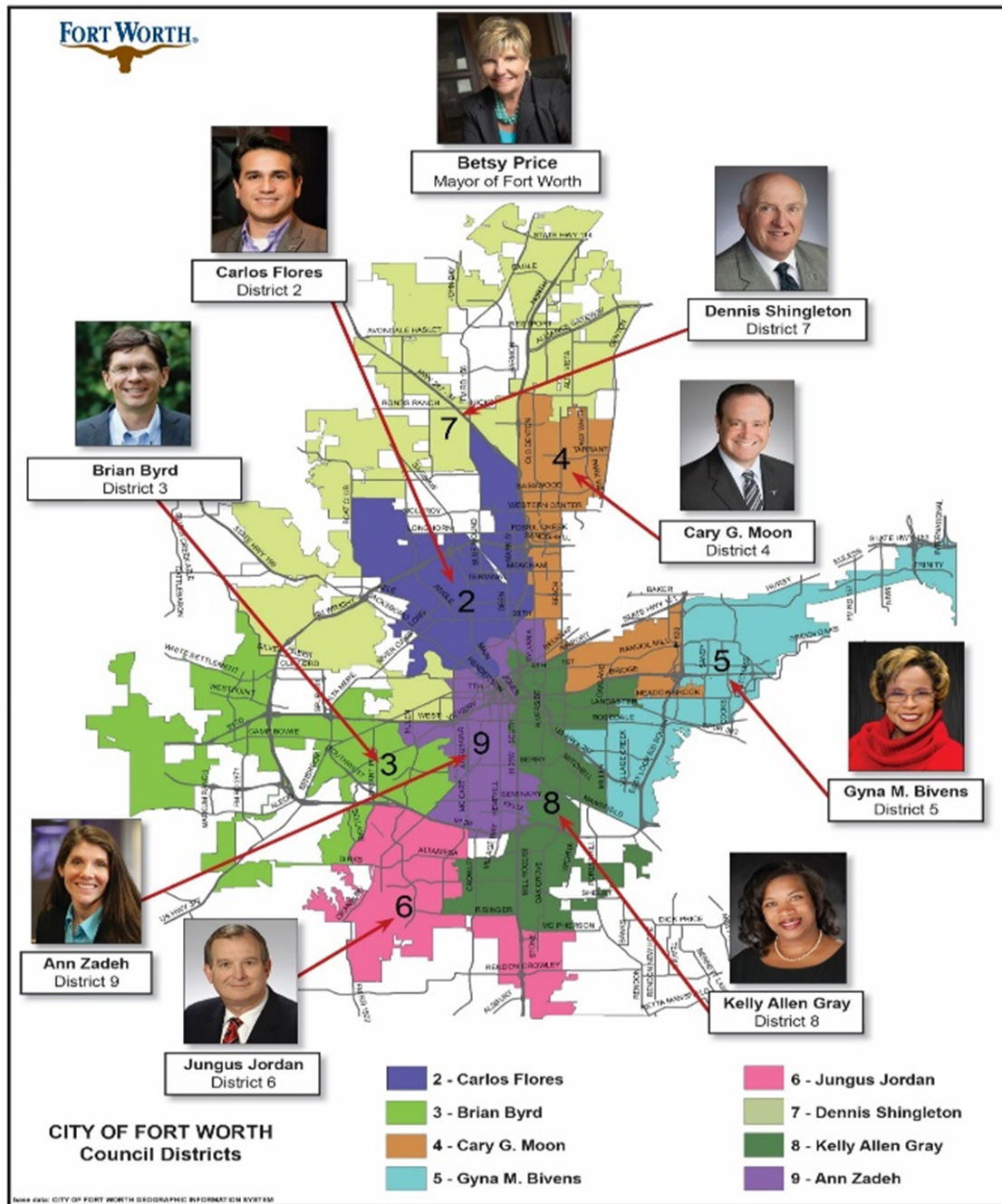
Ashley Clement, Senior Budget Analyst  
Zane Graham, Senior Budget Analyst

Morgan Hix, Performance Analyst      Amethyst Sloane, Lean Administrator

Jennifer Snyder, Senior Administrative Assistant

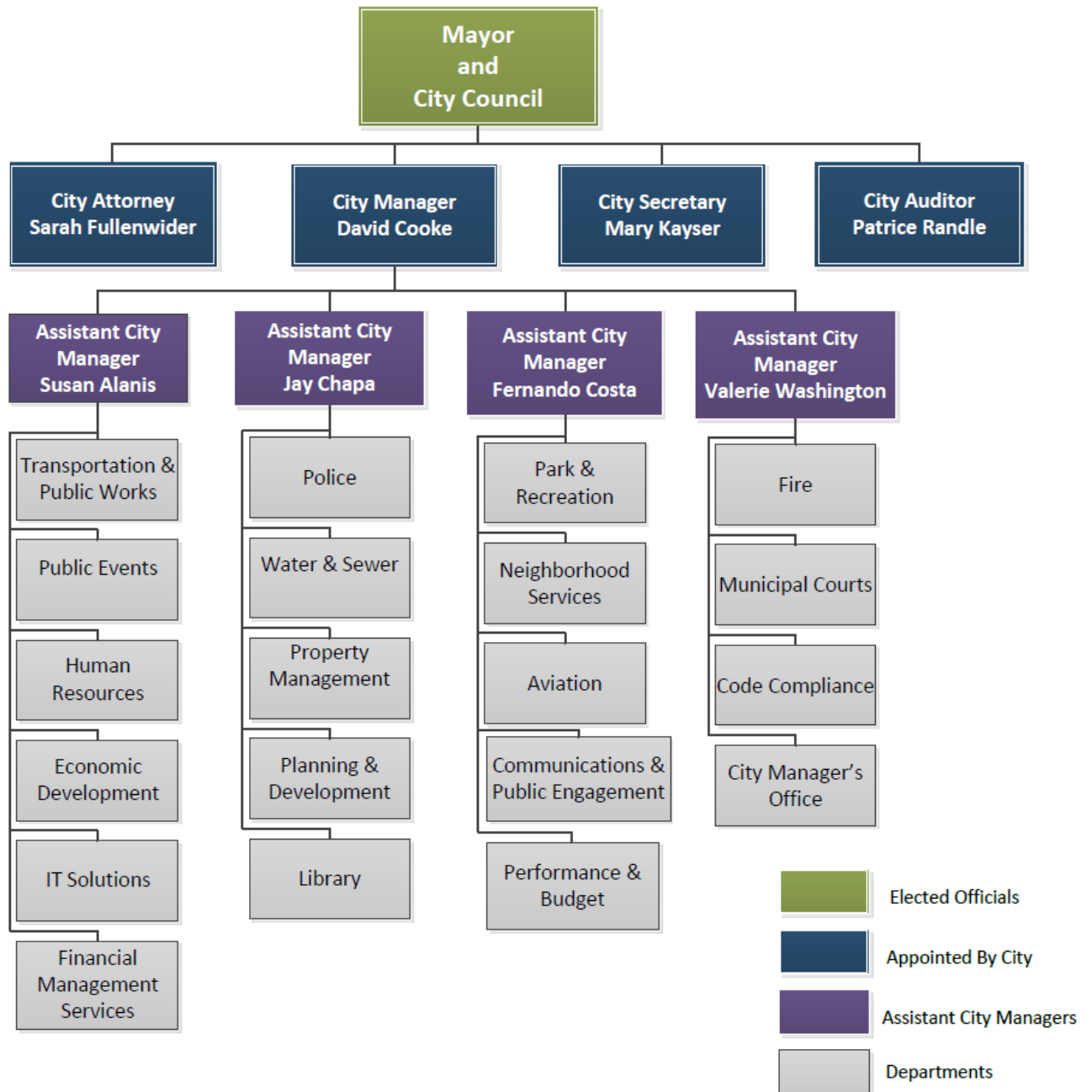
# Organizational Information

## City Council District Map



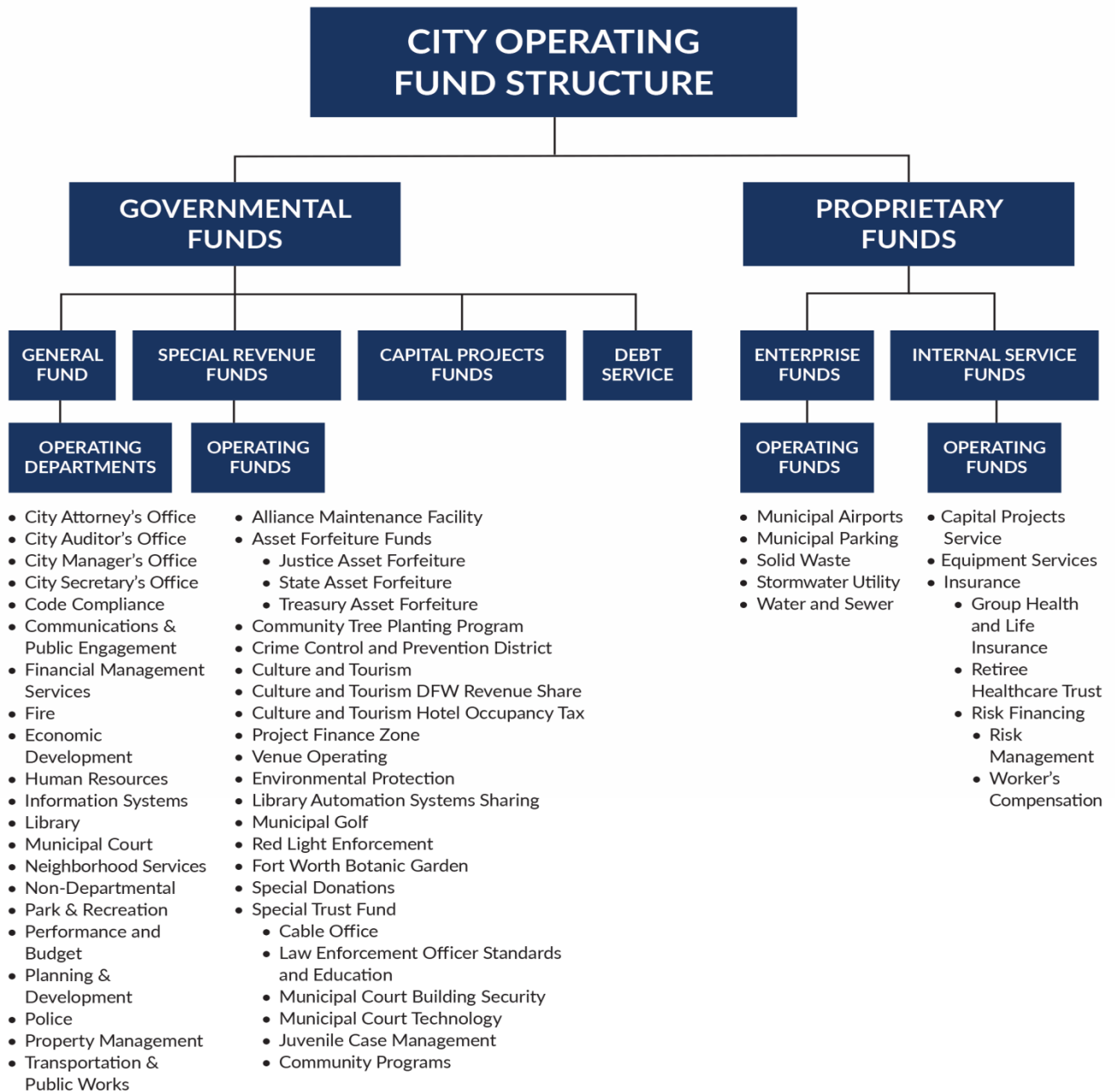
# Organizational Information

## City Organization Chart



# Organizational Information

## Total City Operating Budget Organizational Chart





# **Executive Message**



# Executive Message

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## 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

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## Budget Message

December 13, 2018

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

I am pleased to present you with the Fiscal Year 2019 (FY2019) Adopted Budget. For a third consecutive year, the city's economic outlook remains positive—from improvements in local job growth and sales tax collections to increases in residential and commercial values and new construction. As we have seen this continued growth we have also seen increased demands on city services and infrastructure, and ultimately the requests for city funding. We will continue to build upon previous years' efforts to make the city leaner and more effective to ensure the long-term protection of our quality of life.

I am presenting you with a balanced \$731 million General Fund budget that achieves the following:

- Increases the cash funding dedicated to capital projects, including funds for street maintenance and repair, neighborhood vitality and safety, park maintenance and improvements, and information technology
- Staffs Fire Station 43 in southwest Fort Worth
- Allocates resources to implement the city's Economic Development Strategic Plan
- Balances "pay for performance" and health benefits
- Commits resources to improve the retirement program's viability
- Continues the practice of not using reserves to fund operations
- Lowers the property tax rate by two cents; the tax rate drops to 78.5 cents from 80.5 cents per \$100 of assessed taxable value – marking the third consecutive year of property tax rate decreases

Addressing the growing demands on our city's resources, the citywide FY2019 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals just over \$1.9 billion, an increase of 2.84 percent over the FY2018 Budget. The citywide budget also includes a total of 7,645 approved positions (AP) or 7,173.1 full-time equivalent positions (FTE), an increase of 81.3 FTE (84 positions) from the FY2018 Budget.

As one of the fastest growing cities in the nation, as well as one of the most livable communities, we believe the future is bright for the City of Fort Worth. We expect the continuation of both job and population growth as more companies and people move to Fort Worth. The FY2019 Adopted Budget represents our plan to meet our responsibility to ensure appropriate investments toward infrastructure while maintaining quality levels of services. The future of Fort Worth continues to look bright.

Respectfully submitted,



David Cooke  
City Manager

# Executive Message

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The FY2019 Adopted Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers and looks at the city's financial health for not only the upcoming year, but well into the future. In order to ensure the city focuses on citywide challenges and opportunities, the budget process continues to move from department specific actions to a broader, organizationally focused decision-making process. These philosophies and processes shift our focus from a narrow operational view towards a forward-looking strategic view.

The local Fort Worth economy continues to grow along with the greater Dallas-Fort Worth metropolitan area; however, the growing demands on the city's limited financial resources while minimizing taxpayer burden continue to set the stage in which the city must operate.

## **OVERVIEW**

The FY2019 Adopted Budget totals slightly over \$1.9 billion and consists of 19 different operating departments (excluding Non-Departmental) plus four appointed officials offices across multiple funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds. Of the total budget, 38 percent, or \$731 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning and development, public libraries and general management of the city. The remaining 62 percent, or \$1.18 billion, will fund the operations of the other funds, including Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds.

The citywide budget also includes 7,645 approved positions (AP) or 7,173.1 full-time equivalent (FTE) positions, which is a net increase of 81.3 FTE (84 positions) from the FY2018 Budget. The new positions outlined below were offset by the decrease of seven positions in the Municipal Court Department:

- Public Safety – 18
- Water – 21
- Capital Delivery – 12
- Planning and Development – 13
- Park & Recreation – 8
- Parking – 6
- Public Events – 5
- Economic Development – 3
- Risk Management – 2
- Neighborhood Services – 1
- Property Management – 2

The numbers above do not include positions that transferred between departments or funds, as these have a net effect of zero to the City overall.

## **BUDGET DEVELOPMENT PROCESS**

The FY2019 budget process began in January of 2018 when city executive staff reviewed the upcoming seven-year projection. February of 2018 brought the City Council retreat and an effort to align City Council goals with city executive staff guiding principles. On March 30, the Performance and Budget Department hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, Budget and Analysis division staff and departmental fiscal coordinators to discuss the overall strategy for developing the FY2019 budget. City staff set out to prepare the FY2019 Budget by relying on the following budget development strategies:

- Increase funding for capital investment



# Executive Message

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- Meet infrastructure and service commitments - 2018 Bond Program
- Employee Pay: Balancing performance pay, benefits, and retirement
- No use of fund balance / reserves for operations
- No property tax rate increase in the General Fund / Reduce the property tax rate if possible
- Funding implementation of the Economic Development Strategic Plan

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

Throughout the budget development process, staff updated city executive leadership on the performance of the FY2018 budget. To facilitate this process, the city conducts comprehensive citywide forecasts for months five and eight of the fiscal year. The forecasts are used to monitor current performance and to assist in development of the upcoming budget.

## **SIGNIFICANT ISSUES**

Before highlighting specifics of the FY2019 budget, included below are topics that received significant attention during the budget development process.

### **Capital Planning**

The City is presenting, in conjunction with the FY2019 Adopted Budget, a 5-Year Capital Improvement Plan (CIP) which includes the planned capital projects and funding sources for the next five years. The FY2019 Adopted Budget includes transfers to fund some of the projects in the first year of the CIP.

### **Structural Budget Changes**

During the fiscal year the city identified some departments with insufficient budget due to operational changes not captured as part of the prior budget process. This includes: funding the Police Department at a 0% vacancy rate for police officers, adjustments for the Library's vacancy rate, restoration of funding for positions inadvertently budgeted in other funds, funding personnel costs associated with deviations from projected costs, and increased mowing costs.

### **Advertising**

As per Section 140.0045 of the Texas Local Government Code, the City as a whole spent an estimated \$81,778 in advertising costs for notices required by law to be published in a newspaper in FY2018, compared to \$81,142 budgeted for FY2019.

# Executive Message

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## **GENERAL FUND REVENUES**

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

<b>Adopted General Fund Revenue Budget</b>			
<u>FY2018</u>	<u>FY2019</u>	<u>Percent</u> <u>Change</u>	<u>Dollar</u> <u>Change</u>
\$678,950,315	\$731,190,453	7.7%	\$52,240,138

## **Property Tax**

The city receives a significant portion 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 2018 showed an increase in the City's property tax base. In comparison to the July 2017 certified property tax roll, the July 2018 certified property tax roll reflected a 10.9 percent growth in adjusted net taxable property value.

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

For FY2019, the city's combined property tax rate was lowered to \$0.7850 per \$100 of assessed valuation anticipating a 98.5 percent collection rate. Based on the O&M levy rate of \$0.630 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$396 million in revenue for FY2019. The debt service levy rate of \$0.155 per \$100 of assessed valuation is expected to yield approximately \$97.4 million, which will allow the repayment of all current and proposed debt obligations.

## **Sales Tax**

Sales tax collections are a major revenue component. Economic conditions in FY2018 continued to show strength with the 12-month rolling average of sales tax collections achieving new record highs throughout much of the year. This trend is anticipated to continue through FY2019 given that the Dallas-Fort Worth area remains in the top five largest construction markets for the first half of 2018, according to the Dallas News. There is continued population growth in the City of Fort Worth, which is now the 15<sup>th</sup> largest city in the United States. Based on the FY2018 year-end budget projections, sales tax revenue is expected to increase in FY2019 by five and a half percent and is budgeted at \$163,151,802.

Among large Texas cities, Fort Worth continues a positive trend with year-to-date sales tax collections up 6.5% percent over the same period last year, which puts Fort Worth's sales tax performance ahead of neighboring Dallas and Arlington.

# Executive Message

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## **GENERAL FUND EXPENDITURES**

Adopted General Fund Expenditure Budget			
<u>FY2018</u>	<u>FY2019</u>	<u>Percent</u> <u>Change</u>	<u>Dollar</u> <u>Change</u>
\$678,950,315	\$731,190,453	7.7%	\$52,240,138

For FY2019 General Fund expenditures are held in line with revenues. However, costs are increasing due to a variety of factors, including rising costs of supplies and contractual services, additional facilities coming online, additional funding for retirement, the economic development strategic plan, and maintaining a competitive compensation structure.

**Salary and Benefits Changes.** In keeping with the city's commitment to invest in its employees and remain competitive in the job labor market, the following salary and benefits changes are included in the FY2019 Budget:

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract. (3.1% salary plus steps)
- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the city and the Fort Worth Professional Firefighters Association.
- Continuation of a budgeted three percent of salaries dedicated to pay for performance for general employees. (Ranges 0-5% with anticipated cost of 3%)
- Additional funds earmarked for the potential increase in employer contribution for retirement.
- Increase in the city's contribution to health insurance for current employees and retirees.

## **BUDGET HIGHLIGHTS**

The FY2019 Budget includes numerous actions that move the city forward under the guidance of the FY2019 Budget Principles and Management Plan. Included below are highlights of those changes.

**Property Tax Rate Reduction.** In an effort to encourage commercial development and lower the tax burden to residents and businesses, the City of Fort Worth property tax rate is being reduced two cents (\$0.02) to \$0.785 per \$100 of assessed value from \$0.805 per \$100 of assessed value.

**Increased Funding for Pay As You Go (PAYG) Capital.** The City maintains and purchases capital items through the use of PAYG capital funding. While the property tax rate committed to PAYG remains the same for FY2019, the rise in new construction and property values allows the city to increase the funding dedicated to capital while limiting the funding available for operations. PAYG capital funding increases by an additional appropriation of \$3,818,015 in FY2019.

# **Processes and Policies**





# Processes and Policies

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## Readers Guide to the Budget

### **Purpose**

The budget summarizes all public service programs provided by the City of Fort Worth, Texas. The operating budget represents the annual plan for the allocation of resources for the period October 1, 2018 to September 30, 2019 (Fiscal Year 2019). 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 (expense) summaries are provided for the total City of Fort Worth operating budget. In addition, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2019 Operating Budget.

### **Department and Fund Pages**

#### **Operating Department and Fund Summaries**

Each department and fund displays summary information for the related revenues, expenditures (expenses), and staffing. The summary compares FY2017 actual results; the FY2018 adopted budget and adjusted budget; and the FY2019 Adopted budget.

#### **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. A reduced amount of FTE in a department and fund can represent a part-time employee or indicates a portion of the work is budgeted in another fund.

#### **Authorized Positions**

A position formally approved by the City Council. Authorized positions (AP) can range from a fraction of an FTE to one FTE. If a position is funded between different funds, it is counted as an AP in the General Fund regardless of the portion of funding. For other funds, it is counted as an AP in the fund with the higher level of funding.

#### **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 their services.

# Processes and Policies

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## **Major Accomplishments**

This section identifies some accomplishments achieved by the department in FY2018. The accomplishments can vary from departmental initiatives to the receiving of nationally recognized awards to performing above current service levels.

## **FY2019 Discussion**

This section highlights the major changes from the prior year budget to the FY2019 Budget. This ranges from organizational changes, to service enhancements, to drivers of major changes from the prior year. This section is intended to let the reader know what has significantly changed from the prior year.

## **Horizon Issues**

This section identifies opportunities or challenges the department may be facing in the future as well as key issues or policy changes that may have noticeable budget or operational impacts. The opportunities and challenges presented are intended to give the reader an understanding of what the department and city will be facing in the upcoming years.

## **Summary of Services and Performance Measures**

This section contains key performance indicators and service levels. Comparison is made between FY2017 actuals, FY2018 estimates and FY2019 target and desired target.

# Processes and Policies

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## Budget Process

### **Creation of the Budget**

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

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

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

### **City Council Authorization / Appropriation**

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

### **City Manager’s Authorization**

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

### **Budget Implementation & Monitoring**

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

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

## Processes and Policies

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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](http://www.fortworthtexas.gov).

# Processes and Policies

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## Budget Calendar

### **March 30: FY2019 Budget Kickoff**

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

### **April: Budget Development & Month 5 Forecast Finalized**

- Departments develop their FY2019 operating budget
- Departments forecast revenue and expenses for the end of FY2018
- Executive level review and use for 2019 Budget development

### **May 1 – 19: 5-Year CIP Feedback**

- Departments provide feedback on consolidated 5-Year CIP

### **June 19 – July 30: CMO Review of Proposed Budget**

- Review of department operating budgets
- Review of proposed fee changes and additions
- Review of the consolidated Capital Improvement Plan (FY2019-2023)
- Decision package review
- Tax rate discussion
- Review of FY2018 forecast – FY2018 budget impacts

### **July 25: Certified Tax Roll Received**

- Receive certified appraisal values

### **August 7: City Manager Delivers Recommended 5-Year Capital Improvement Plan**

- Presentation of the city manager's Recommended FY2019-2023 Capital Improvement Plan to the City Council

### **August 14: City Manager Delivers Recommended Annual Budget**

- Presentation of the city manager's Recommended FY2019 Annual Budget to the City Council (includes presentation of CCPD funding application)

### **August - September: City Council Budget Work Sessions**

- City Council reviews key elements of the FY2019 Budget with city staff

### **August 28: CCPD Budget Presentation, Public Hearing & Possible Adoption**

- Presentation of the CCPD Budget to the CCPD Board & Public Hearing
- CCPD Board considers CCPD Budget for adoption (Consider on 9/6 if not adopted)

### **September 18: FY2019 Budget and Tax Rate Adoption**

- Council considers CCPD Budget for adoption (if delayed)
- Council considers FY2019 Budget & 5-Year CIP for adoption
- City Council adopts tax rate for FY2019 (action establishes split between operating/debt service tax rates)

# Processes and Policies

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## Fund Structure

### Purpose

The city's accounts are organized on the basis of 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 is comprised of the general, general debt and special revenue funds.

#### **General Fund:**

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

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

#### **General Debt Service Fund:**

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

#### **Special Revenue Funds:**

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

### Proprietary Fund Types

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

#### **Enterprise Funds:**

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

#### **Internal Service Funds:**

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

# Processes and Policies

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## **Fiduciary Fund Types**

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

## **Capital Project Funds**

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

# Processes and Policies

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## Budgeting Philosophy and Basis of Budgeting

### Budgeting Philosophy

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

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 and displays estimated beginning fund balance/net position, estimated revenue and receipts, appropriations and the estimated year-end fund balance/net position.

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 in excess of 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 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 fund, using the modified accrual basis of accounting with the exception that changes in the fair value of investments 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 principle payments are treated as expenses.
- Depreciation expense is not recognized.
- Capital purchases are recognized as expenses.



# Processes and Policies

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## Financial Policies

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

*The City of Fort Worth's financial policies establish a foundation for the fiscal strength of 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 three 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 15th and shall be effective for a fiscal period beginning October 1 and ending September 30th.

### Fund Balances

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

#### General Fund: (Fund Balance)

General Fund	10.00%
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#### Special Revenue Funds: (Fund Balance)

Crime District	16.67%
Culture/Tourism	16.67%
Environmental	16.67%
Municipal Golf	16.67%
Red Light Enforcement	16.67%
Botanic Garden	16.67%

#### Enterprise Funds: (Working Capital)

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

# Processes and Policies

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## Enterprise Funds: (Days Cash on Hand)

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

## Internal Service Funds: (Working Capital)

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

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

## Revenue

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

## Capital Improvements

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

## Debt Policies

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

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

## Debt Planning Guidelines

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

## Processes and Policies

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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. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. 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 on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.

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



# Budget Highlights

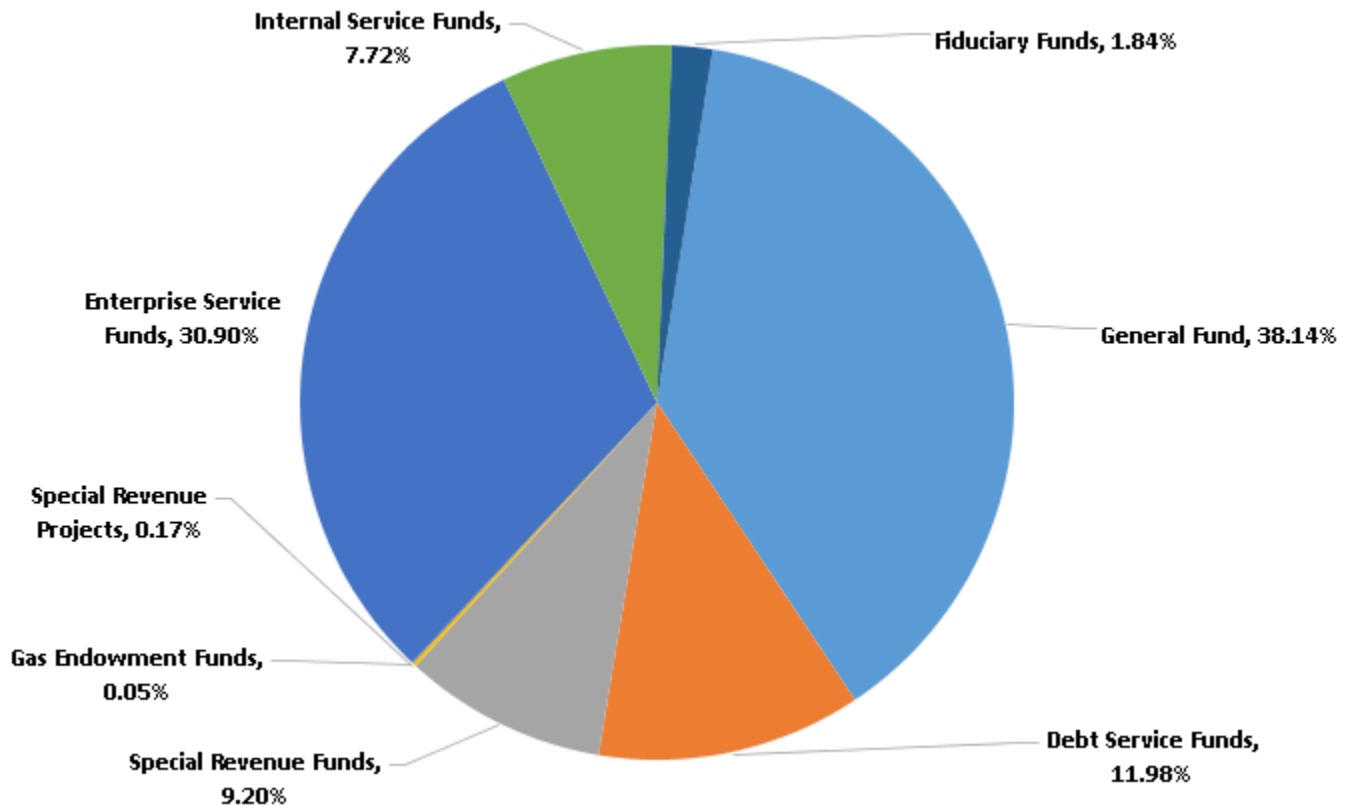


# Budget Highlights

## Total Revenue by Fund

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
General Fund	662,396,728	678,950,315	684,080,571	731,190,453	52,240,138	7.69%
Debt Service Funds	263,597,326	230,032,135	248,316,322	229,657,701	(374,434)	-0.16%
Special Revenue Funds	155,307,946	168,950,433	169,271,868	176,305,648	7,355,215	4.35%
Special Revenue Projects	(8,840,661)	3,386,108	3,412,311	3,202,542	(183,566)	-5.42%
Gas Endowment Funds	6,996,614	194,340	4,006,192	940,054	745,714	383.72%
Enterprise Service Funds	549,751,700	572,355,478	591,377,657	592,387,959	20,032,481	3.50%
Internal Service Funds	162,287,757	178,481,419	182,213,211	148,071,982	(30,409,437)	-17.04%
Fiduciary Funds	33,431,547	31,643,831	32,587,840	35,189,052	3,545,221	11.20%
<b>Total Operating Funds</b>	<b>\$1,824,928,956</b>	<b>\$1,863,994,059</b>	<b>\$1,915,265,973</b>	<b>\$1,916,945,391</b>	<b>\$ 52,951,332</b>	<b>2.84%</b>

Note: Information Technology, previously classified as an Internal Service Fund, is presented as a department of the General Fund beginning FY2019. 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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

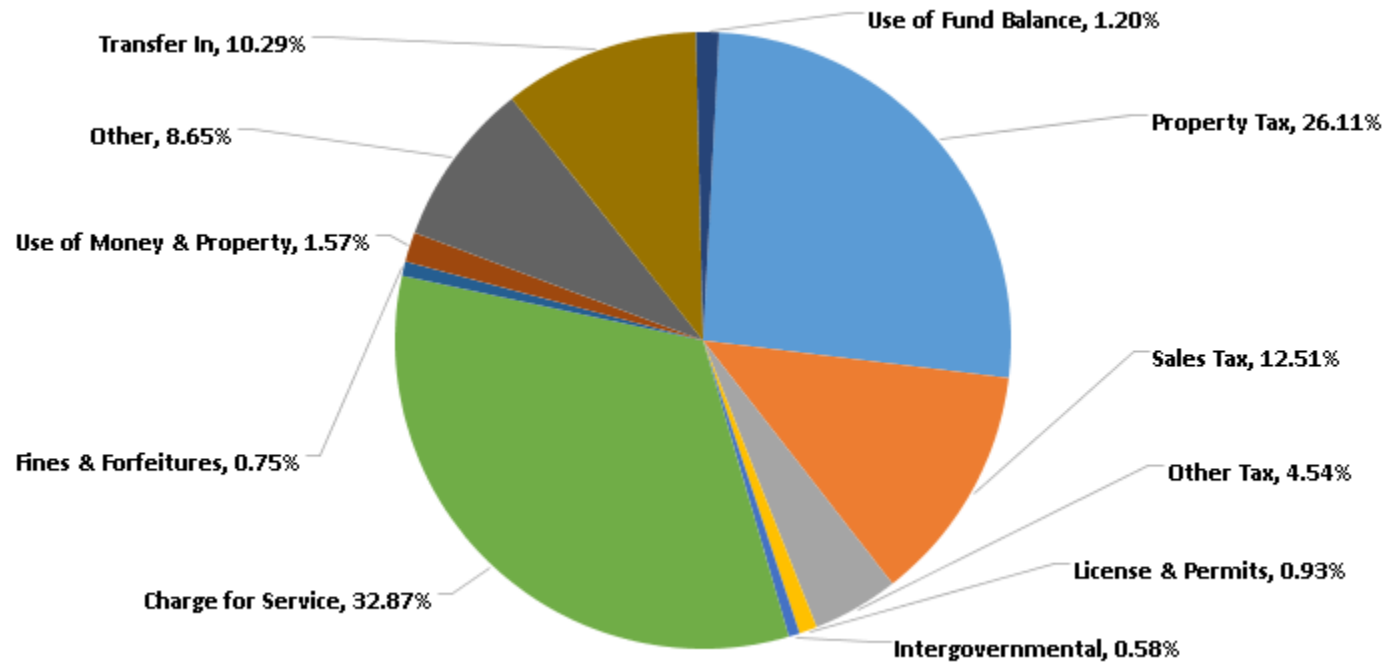


# Budget Highlights

## Total Revenue by Source

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	436,032,521	465,549,937	465,549,937	500,466,305	34,916,368	7.50%
Sales Tax	218,269,995	228,302,000	228,302,000	239,829,962	11,527,962	5.05%
Other Tax	83,380,370	84,925,149	84,925,149	87,027,021	2,101,872	2.47%
License & Permits	18,193,343	16,951,636	16,896,636	17,901,459	949,823	5.60%
Intergovernmental	9,256,287	8,480,957	9,221,586	11,100,873	2,619,916	30.89%
Charge for Service	617,858,806	629,492,393	656,940,344	630,134,178	641,785	0.10%
Fines & Forfeitures	15,492,976	14,964,444	14,964,444	14,310,585	(653,859)	-4.37%
Use of Money & Property	21,689,320	24,318,493	28,991,776	30,120,401	5,801,908	23.86%
Other	160,986,672	163,780,968	167,152,605	165,822,529	2,041,561	1.25%
Transfer In	243,768,668	208,442,304	219,358,540	197,217,340	(11,224,964)	-5.39%
Use of Fund Balance	-	18,785,778	22,962,957	23,014,738	4,228,960	22.51%
<b>Total Revenues</b>	<b>\$1,824,928,956</b>	<b>\$1,863,994,059</b>	<b>\$1,915,265,973</b>	<b>\$1,916,945,391</b>	<b>\$ 52,951,332</b>	<b>2.84%</b>

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. Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.



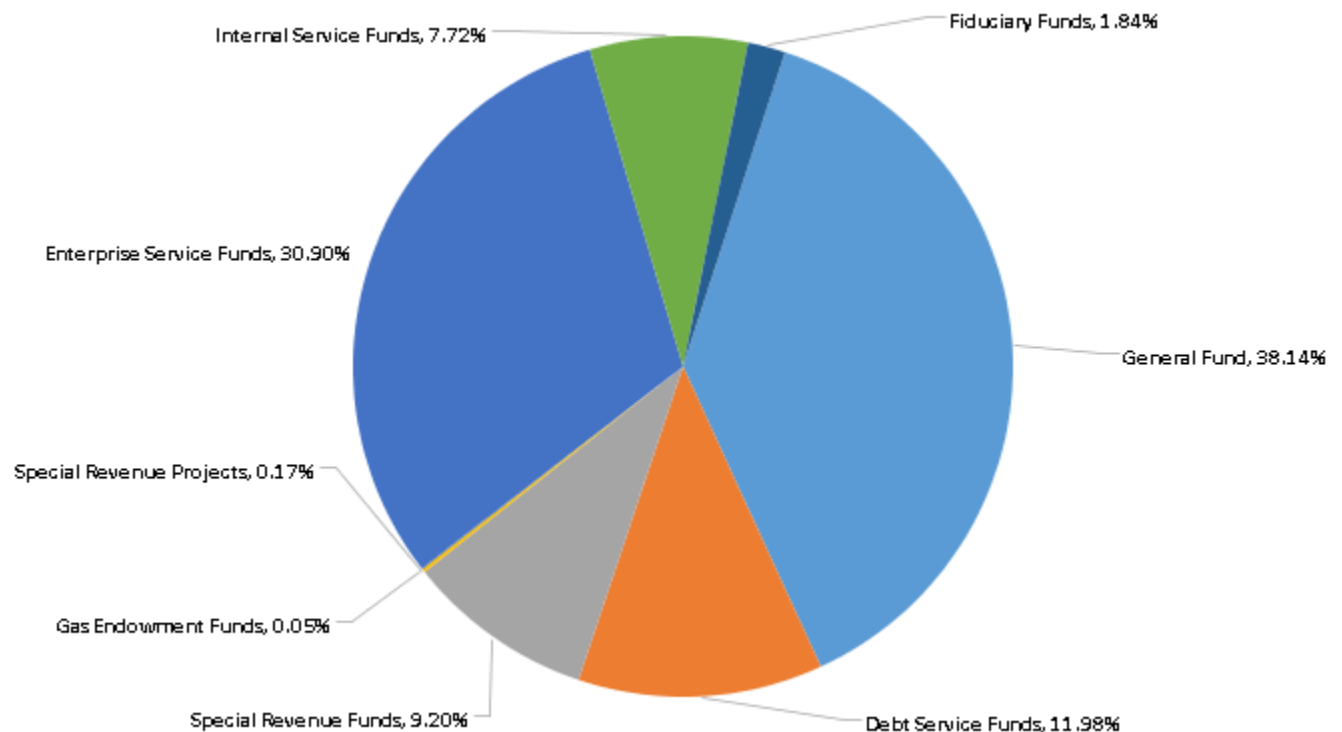


# Budget Highlights

## Expenditures by Fund

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
General Fund	658,518,874	678,950,315	684,080,571	731,190,453	52,240,138	7.69%
Debt Service Funds	235,068,344	230,032,135	248,316,322	229,657,701	(374,434)	-0.16%
Special Revenue Funds	155,477,822	168,950,433	169,271,868	176,305,648	7,355,215	4.35%
Special Revenue Projects	4,716,238	3,386,108	3,412,311	3,202,542	(183,566)	-5.42%
Gas Endowment Funds	1,825,522	194,340	4,006,193	940,054	745,714	383.72%
Enterprise Service Funds	538,703,175	572,355,478	591,377,657	592,387,959	20,032,481	3.50%
Internal Service Funds	167,822,467	178,481,419	182,213,211	148,071,982	(30,409,437)	-17.04%
Fiduciary Funds	35,188,312	31,643,831	32,587,840	35,189,052	3,545,221	11.20%
<b>Total Operating Funds</b>	<b>\$1,797,320,754</b>	<b>\$1,863,994,059</b>	<b>\$1,915,265,974</b>	<b>\$1,916,945,391</b>	<b>\$ 52,951,332</b>	<b>2.84%</b>

Note: Information Technology, previously classified as an Internal Service Fund, is presented as a department of the General Fund beginning FY2019. 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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

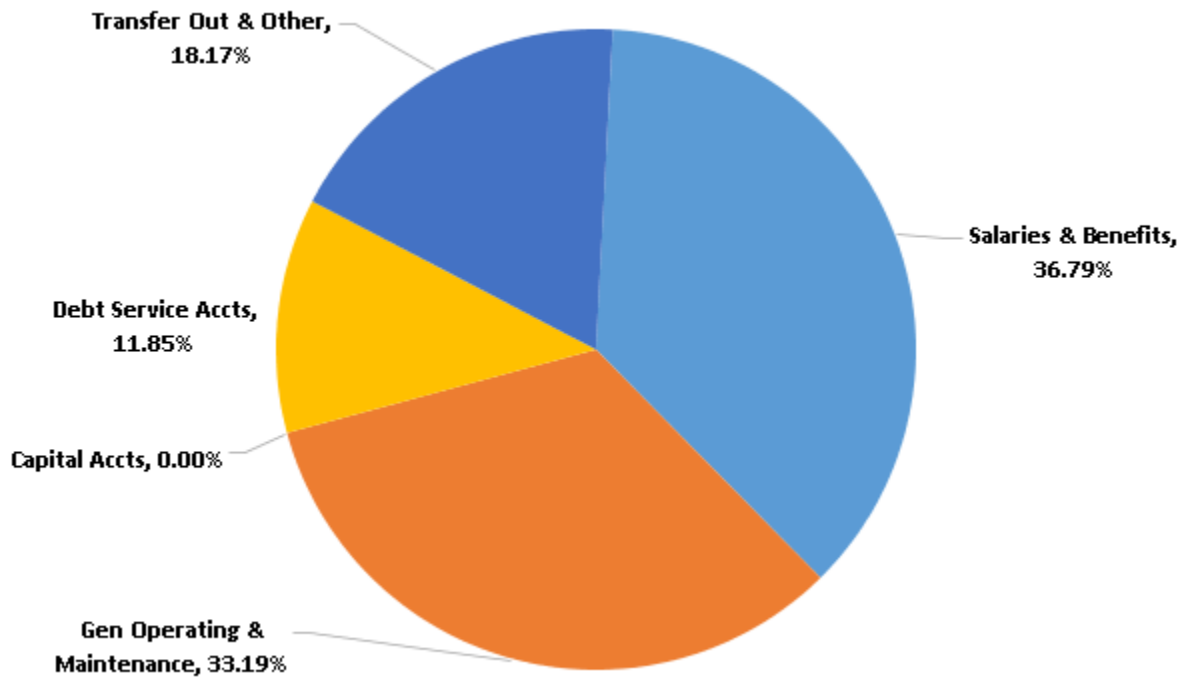


# Budget Highlights

## Expenditures by Type

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Salaries & Benefits	641,797,589	676,410,764	681,102,037	715,008,242	38,597,478	5.71%
Gen Operating & Maintenance	583,008,190	620,447,127	621,110,335	645,077,059	24,629,932	3.97%
Capital Accts	1,044,813	16,000	16,000	16,000	-	0.00%
Debt Service Accts	236,543,162	223,737,453	233,046,806	230,284,861	6,547,408	2.93%
Transfer Out & Other	334,926,999	339,802,267	372,572,291	353,249,601	13,447,334	3.96%
Contra Accounts	-	-	-	(26,690,372)	(26,690,372)	0.00%
Project Budget Account	-	3,580,448	7,418,505	-	(3,580,448)	-100.00%
<b>Total Expenses</b>	<b>\$1,797,320,754</b>	<b>\$1,863,994,059</b>	<b>\$1,915,265,974</b>	<b>\$1,916,945,391</b>	<b>\$ 52,951,332</b>	<b>2.84%</b>

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. 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

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	345,461,969	371,235,691	371,235,691	401,690,423	30,454,732	8.20%
Sales Tax	148,343,548	154,573,000	154,573,000	163,151,802	8,578,802	5.55%
Other Tax	55,012,133	54,830,905	54,830,905	55,497,905	667,000	1.22%
License & Permits	16,864,334	16,136,753	16,081,753	17,029,711	892,958	5.53%
Intergovernmental	708,676	369,315	450,556	338,160	(31,155)	-8.44%
Charge for Service	28,527,983	26,698,246	28,553,246	37,613,915	10,915,669	40.89%
Fines & Forfeitures	6,514,191	6,090,674	6,090,674	5,574,885	(515,789)	-8.47%
Use of Money & Property	360,232	634,067	634,067	626,014	(8,053)	-1.27%
Other	2,088,669	1,819,064	1,919,064	2,465,394	646,330	35.53%
Transfer In	58,514,994	46,562,600	49,711,615	47,202,244	639,644	1.37%
<b>Total Revenues</b>	<b>662,396,728</b>	<b>678,950,315</b>	<b>684,080,571</b>	<b>731,190,453</b>	<b>52,240,138</b>	<b>7.69%</b>
<b>Use of Fund Balance</b>	-	-	-	-	-	<b>0.00%</b>
Salaries & Benefits	465,357,054	486,164,959	492,060,342	534,336,534	48,171,575	9.91%
Gen Operating & Maintenance	131,570,139	140,929,253	137,868,992	167,277,432	26,348,179	18.70%
Capital Accts	13,400	16,000	16,000	16,000	-	0.00%
Debt Service Accts	2,215,013	880,311	2,222,346	2,231,625	1,351,314	153.50%
Transfer Out	59,363,269	50,942,792	51,840,891	54,019,234	3,076,442	6.04%
Contra Accounts	-	-	-	(26,690,372)	(26,690,372)	0.00%
<b>Total Expenses</b>	<b>658,518,874</b>	<b>678,933,315</b>	<b>684,008,571</b>	<b>731,190,453</b>	<b>52,257,138</b>	<b>7.70%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$17,000</b>	<b>\$72,000</b>	<b>\$ -</b>	<b>\$ (17,000)</b>	<b>-100.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 3,877,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

Note: Information Technology, previously classified as an Internal Service Fund, is presented as a department of the General Fund beginning FY2019. Contra accounts are used to reduce expenditures between departments in the General Fund.

# Budget Highlights

## Debt Service Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	90,570,551	94,314,246	94,314,246	98,775,882	4,461,636	4.73%
Intergovernmental	420,650	-	-	-	-	0.00%
Charge for Service	108,684	-	-	-	-	0.00%
Use of Money & Property	4,992,115	2,781,456	2,784,356	2,981,456	200,000	7.19%
Transfer In	167,505,326	122,441,203	140,235,490	119,943,568	(2,497,635)	-2.04%
<b>Total Revenues</b>	<b>263,597,326</b>	<b>219,536,905</b>	<b>237,334,092</b>	<b>221,700,906</b>	<b>2,164,001</b>	<b>0.99%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>10,495,230</b>	<b>10,982,231</b>	<b>7,956,795</b>	<b>(2,538,435)</b>	<b>-24.19%</b>
Debt Service Accts	230,883,281	220,655,029	228,392,968	226,162,031	5,507,002	2.50%
Transfer Out	4,185,063	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>235,068,344</b>	<b>220,655,029</b>	<b>228,392,968</b>	<b>226,162,031</b>	<b>5,507,002</b>	<b>2.50%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 9,377,106</b>	<b>\$ 19,923,355</b>	<b>\$ 3,495,670</b>	<b>\$ (5,881,436)</b>	<b>-62.72%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 28,528,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Sales Tax	69,926,447	73,729,000	73,729,000	76,678,160	2,949,160	4.00%
Other Tax	26,992,932	29,094,244	29,094,244	30,491,607	1,397,363	4.80%
License & Permits	16,950	20,000	20,000	17,000	(3,000)	-15.00%
Intergovernmental	7,775,127	7,929,238	7,929,238	10,650,980	2,721,742	34.33%
Charge for Service	12,932,870	13,530,153	13,530,153	14,497,246	967,093	7.15%
Fines & Forfeitures	8,963,390	8,873,770	8,873,770	8,735,700	(138,070)	-1.56%
Use of Money & Property	9,585,414	10,882,385	11,047,865	11,252,661	370,276	3.40%
Other	12,593,372	11,907,108	11,870,883	11,902,669	(4,439)	-0.04%
Transfer In	6,521,445	9,179,997	9,179,997	8,094,741	(1,085,256)	-11.82%
<b>Total Revenues</b>	<b>155,307,946</b>	<b>165,145,895</b>	<b>165,275,150</b>	<b>172,320,764</b>	<b>7,174,869</b>	<b>4.34%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>3,804,538</b>	<b>3,996,718</b>	<b>3,984,884</b>	<b>180,346</b>	<b>4.74%</b>
Salaries & Benefits	57,285,884	57,771,929	56,636,929	56,698,998	(1,072,931)	-1.86%
Gen Operating & Maintenance	56,108,348	64,343,696	63,154,045	63,142,227	(1,201,469)	-1.87%
Capital Accts	49,500	-	-	-	-	0.00%
Debt Service Accts	344,549	-	123,891	123,891	123,891	0.00%
Transfer Out	41,689,540	46,633,868	49,156,063	45,391,034	(1,242,834)	-2.67%
<b>Total Expenses</b>	<b>155,477,822</b>	<b>168,749,493</b>	<b>169,070,928</b>	<b>165,356,150</b>	<b>(3,393,343)</b>	<b>-2.01%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 200,940</b>	<b>\$ 200,940</b>	<b>\$ 10,949,498</b>	<b>\$ 10,748,558</b>	<b>5349.14%</b>
<b>Revenues Over(Under)</b>						
<b>Expenses</b>	<b>\$ (169,875)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

## Budget Highlights

### Special Revenue Funds: PIDS Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other Tax	-	-	-	628,469	628,469	0.00%
Charge for Service	771,930	-	-	-	-	0.00%
Use of Money & Property	42,408	-	500	-	-	0.00%
Other	5,789,583	10,270,720	10,618,290	11,865,229	1,594,509	15.52%
Transfer In	-	759,452	804,452	953,035	193,583	25.49%
<b>Total Revenues</b>	<b>6,603,921</b>	<b>11,030,172</b>	<b>11,423,242</b>	<b>13,446,733</b>	<b>2,416,561</b>	<b>21.91%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>391,974</b>	<b>434,554</b>	<b>667,361</b>	<b>275,387</b>	<b>70.26%</b>
Gen Operating & Maintenance	6,357,061	11,134,644	11,311,644	13,619,985	2,485,341	22.32%
Capital Accts	117,804	-	-	-	-	0.00%
Transfer Out	125,365	158,037	213,037	408,890	250,853	158.73%
<b>Total Expenses</b>	<b>6,600,230</b>	<b>11,292,681</b>	<b>11,524,681</b>	<b>14,028,875</b>	<b>2,736,194</b>	<b>24.23%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 129,465</b>	<b>\$ 333,115</b>	<b>\$ 85,219</b>	<b>\$ (44,246)</b>	<b>-34.18%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 3,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Special Revenue Funds: TIRZ Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	16,614,854	18,964,346	18,964,346	23,020,186	4,055,840	21.39%
Intergovernmental	9,217,456	10,561,668	10,561,668	12,016,519	1,454,851	13.77%
Use of Money & Property	413,159	200,860	200,860	207,664	6,804	3.39%
Transfer In	6,956	-	6,956	-	-	0.00%
<b>Total Revenues</b>	<b>26,252,424</b>	<b>29,726,874</b>	<b>29,733,830</b>	<b>35,244,369</b>	<b>5,517,495</b>	<b>18.56%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>35,610,023</b>	<b>32,400,947</b>	<b>59,202,577</b>	<b>23,592,554</b>	<b>66.25%</b>
Gen Operating & Maintenance	6,516,547	64,975,973	59,635,847	94,165,559	29,189,586	44.92%
Debt Service Accts	2,874,789	-	-	-	-	0.00%
Transfer Out	3,457,804	360,924	2,498,930	281,387	(79,537)	-22.04%
<b>Total Expenses</b>	<b>12,849,141</b>	<b>65,336,897</b>	<b>62,134,777</b>	<b>94,446,946</b>	<b>29,110,049</b>	<b>44.55%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 13,403,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Note: While Tax Increment Reinvestment Zone Funds (TIRZ) are special revenue funds, they are appropriated under a separate process.

# Budget Highlights

## Special Revenue Projects: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other Tax	1,375,305	1,000,000	1,000,000	1,037,509	37,509	3.75%
Intergovernmental	3,850	182,404	185,830	111,733	(70,671)	-38.74%
Charge for Service	1,488,463	1,294,796	1,055,739	1,621,274	326,478	25.21%
Use of Money & Property	346,844	45,962	325,810	140,542	94,580	205.78%
Other	148,182	198,003	179,018	-	(198,003)	-100.00%
Transfer In	-	-	972	-	-	0.00%
<b>Total Revenues</b>	<b>3,362,645</b>	<b>2,721,165</b>	<b>2,747,368</b>	<b>2,911,058</b>	<b>189,893</b>	<b>6.98%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>664,943</b>	<b>664,943</b>	<b>291,484</b>	<b>(373,459)</b>	<b>-56.16%</b>
Salaries & Benefits	797,544	-	-	1,024,234	1,024,234	0.00%
Gen Operating & Maintenance	1,297,825	-	-	1,291,930	1,291,930	0.00%
Capital Accts	974,598	-	-	-	-	0.00%
Transfer Out	1,475,000	-	-	850,000	850,000	0.00%
Project Budget Account	-	3,386,108	3,412,311	-	(3,386,108)	-100.00%
<b>Total Expenses</b>	<b>4,544,967</b>	<b>3,386,108</b>	<b>3,412,311</b>	<b>3,166,164</b>	<b>(219,944)</b>	<b>-6.50%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,378</b>	<b>\$ 36,378</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (1,182,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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



## Budget Highlights

### Gas Endowment Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	6,921,436	-	4,208,054	940,054	940,054	0.00%
Transfer In	75,178	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>6,996,614</b>	<b>-</b>	<b>4,208,054</b>	<b>940,054</b>	<b>940,054</b>	<b>0.00%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Gen Operating & Maintenance	310,097	-	-	601,000	601,000	0.00%
Transfer Out	1,515,425	-	-	339,054	339,054	0.00%
Project Budget Account	-	-	4,208,054	-	-	-
<b>Total Expenses</b>	<b>1,825,522</b>	<b>-</b>	<b>4,208,054</b>	<b>940,054</b>	<b>940,054</b>	<b>0.00%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 5,171,092</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Note: Gas Well Funds include the appropriation of Governmental Fund and Proprietary Fund related Gas Well projects. The funding source of these appropriations are revenues generated from specific gas well related revenue.

# Budget Highlights

## Enterprise Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
License & Permits	1,312,059	794,883	794,883	854,748	59,865	7.53%
Charge for Service	509,785,225	525,776,604	526,183,448	533,661,402	7,884,798	1.50%
Fines & Forfeitures	15,395	-	-	-	-	0.00%
Use of Money & Property	10,263,804	9,202,163	9,202,163	9,790,920	588,757	6.40%
Other	16,917,693	16,201,483	16,201,483	15,500,405	(701,078)	-4.33%
Transfer In	11,457,523	19,806,840	19,806,840	21,965,287	2,158,447	10.90%
<b>Total Revenues</b>	<b>549,751,700</b>	<b>571,781,973</b>	<b>572,188,817</b>	<b>581,772,762</b>	<b>9,990,789</b>	<b>1.75%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>573,505</b>	<b>3,776,714</b>	<b>10,615,197</b>	<b>10,041,692</b>	<b>1750.93%</b>
Salaries & Benefits	86,171,543	92,725,752	92,700,966	98,794,552	6,068,800	6.54%
Gen Operating & Maintenance	225,396,350	248,169,939	248,680,060	257,031,256	8,861,317	3.57%
Capital Accts	7,315	-	-	-	-	0.00%
Debt Service Accts	3,100,319	2,202,113	2,307,602	1,767,314	(434,799)	-19.74%
Transfer Out	224,027,647	229,072,960	232,156,621	234,026,583	4,953,623	2.16%
<b>Total Expenses</b>	<b>538,703,175</b>	<b>572,170,764</b>	<b>575,845,248</b>	<b>591,619,705</b>	<b>19,448,941</b>	<b>3.40%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 184,714</b>	<b>\$ 120,283</b>	<b>\$ 768,254</b>	<b>\$ 583,540</b>	<b>315.92%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 11,048,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# Budget Highlights

## Internal Service Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Intergovernmental	499,947	-	655,962	-	-	0.00%
Charge for Service	65,500,759	62,192,594	72,617,758	42,740,341	(19,452,253)	-31.28%
Use of Money & Property	336,219	578,120	588,120	3,364,754	2,786,634	482.02%
Other	95,912,654	102,011,479	104,797,520	101,789,009	(222,470)	-0.22%
Transfer In	38,178	10,451,664	11,500	11,500	(10,440,164)	-99.89%
<b>Total Revenues</b>	<b>162,287,757</b>	<b>175,233,857</b>	<b>178,670,860</b>	<b>147,905,604</b>	<b>(27,328,253)</b>	<b>-15.60%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>3,247,562</b>	<b>3,542,351</b>	<b>166,378</b>	<b>(3,081,184)</b>	<b>-94.88%</b>
Salaries & Benefits	31,848,169	39,390,315	39,390,315	24,028,672	(15,361,643)	-39.00%
Gen Operating & Maintenance	133,474,514	135,718,217	139,192,884	123,332,417	(12,385,800)	-9.13%
Transfer Out	2,499,784	3,372,887	3,630,012	703,916	(2,668,971)	-79.13%
<b>Total Expenses</b>	<b>167,822,467</b>	<b>178,481,419</b>	<b>182,213,211</b>	<b>148,065,005</b>	<b>(30,416,414)</b>	<b>-17.04%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,977</b>	<b>\$ 6,977</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (5,534,711)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Note: Information Technology, previously classified as an internal service fund, is presented as a department of the General Fund beginning FY2019.

## Budget Highlights

### Fiduciary Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	-	-	403,203	1,024,000	1,024,000	0.00%
Other	33,431,547	31,643,831	32,184,637	34,165,052	2,521,221	7.97%
<b>Total Revenues</b>	<b>33,431,547</b>	<b>31,643,831</b>	<b>32,587,840</b>	<b>35,189,052</b>	<b>3,545,221</b>	<b>11.20%</b>
Salaries & Benefits	337,395	357,809	357,809	125,252	(232,557)	-64.99%
Gen Operating & Maintenance	34,850,917	31,286,022	32,230,031	32,400,797	1,114,775	3.56%
<b>Total Expenses</b>	<b>35,188,312</b>	<b>31,643,831</b>	<b>32,587,840</b>	<b>32,526,049</b>	<b>882,218</b>	<b>2.79%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,663,003</b>	<b>\$ 2,663,003</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (1,756,765)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Note: Includes the Retiree Healthcare Trust Fund only.

# Budget Highlights

## Operating Funds: Financial Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	436,032,521	465,549,937	465,549,937	500,466,305	34,916,368	7.50%
Sales Tax	218,269,995	228,302,000	228,302,000	239,829,962	11,527,962	5.05%
Other Tax	83,380,370	84,925,149	84,925,149	87,027,021	2,101,872	2.47%
License & Permits	18,193,343	16,951,636	16,896,636	17,901,459	949,823	5.60%
Intergovernmental	9,256,287	8,480,957	9,221,586	11,100,873	2,619,916	30.89%
Charge for Service	617,858,806	629,492,393	656,940,344	630,134,178	641,785	0.10%
Fines & Forfeitures	15,492,976	14,964,444	14,964,444	14,310,585	(653,859)	-4.37%
Use of Money & Property	21,689,320	24,124,153	28,991,776	30,120,401	5,996,248	24.86%
Special Assessments	-	-	-	-	-	0.00%
Other	160,986,672	163,780,968	167,152,605	165,822,529	2,041,561	1.25%
Transfer In	243,768,668	208,442,304	219,358,540	197,217,340	(11,224,964)	-5.39%
<b>Total Revenue</b>	<b>1,824,928,956</b>	<b>1,845,208,281</b>	<b>1,892,303,017</b>	<b>1,893,930,653</b>	<b>48,916,712</b>	<b>2.65%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>18,785,778</b>	<b>22,962,957</b>	<b>23,014,738</b>	<b>4,228,960</b>	<b>22.51%</b>
Salaries & Benefits	641,797,589	676,410,764	680,500,037	715,008,242	38,597,478	5.71%
Gen Operating & Maintenance	583,008,190	620,447,127	620,881,765	645,077,059	24,629,932	3.97%
Capital Accts	1,044,813	16,000	764,570	16,000	-	0.00%
Debt Service Accts	236,543,162	223,737,453	233,046,806	230,284,861	6,547,408	2.93%
Transfer Out	334,926,999	330,022,507	352,337,713	335,329,821	5,307,314	1.61%
Contra Accounts	-	-	-	(26,690,372)	(26,690,372)	0.00%
Project Budget Account	-	3,386,108	7,418,505	-	(3,386,108)	-100.00%
<b>Total Expenses</b>	<b>1,797,320,754</b>	<b>1,854,019,959</b>	<b>1,894,949,396</b>	<b>1,899,025,611</b>	<b>45,005,652</b>	<b>2.43%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 9,779,760</b>	<b>\$ 20,316,578</b>	<b>\$ 17,919,780</b>	<b>\$ 8,140,020</b>	<b>83.23%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 27,608,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Ad Valorem Property Tax Comparison

### COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	Budget FY2016	Budget FY2017	Budget FY2018	Adopted FY2019
Adjusted Net Taxable Value	\$49,627,376,942	\$54,520,574,865	\$60,950,027,101	\$67,584,971,603
Tax Rate	0.8550	0.8350	0.8050	0.7850
Operating & Maintenance (O&M)	0.6759	0.6615	0.6415	0.6300
Debt Service (I&S)	0.1791	0.1735	0.1635	0.1550
Total Levy	\$424,314,073	\$455,246,800	\$490,647,718	\$530,542,027
Collection Rate	98.50%	98.50%	98.50%	98.50%
Total Collection of Levy	\$417,949,362	\$448,418,098	\$483,288,002	\$522,583,897
Estimated Levy Lost due to Frozen TIF Contributions	(\$14,323,934)	(3,340,082) (\$17,436,900)	(4,774,302) (\$19,815,120)	(6,192,252) (\$22,976,696)
Budgeted Revenues				
General Fund (O&M)	\$319,076,522	\$338,783,950	\$365,534,335	\$395,989,067
General Debt Fund (I&S)	\$84,548,905	\$88,857,166	\$93,164,246	\$97,425,882
Subtotal Current Property Taxes	\$403,625,428	\$427,641,116	\$458,698,580	\$493,414,949
<b>OTHER PROPERTY TAXES</b>				
Vehicle Inventory	\$267,600	\$267,600	\$267,600	\$267,600
Delinquent Property Taxes (O&M)	\$2,427,413	\$2,524,510	\$3,600,000	\$3,600,000
Delinquent Property Taxes (I&S)	\$500,000	\$850,000	\$650,000	\$850,000
Interest/Penalty Charges (O&M)	\$1,910,324	\$2,101,356	\$2,101,356	\$2,101,356
Interest/Penalty Charges (I&S)	\$0	\$500,000	\$500,000	\$500,000
Subtotal Other Property Taxes	\$5,105,337	\$6,243,466	\$7,118,956	\$7,318,956
<b>TOTAL PROPERTY TAXES</b>				
Operating Taxes (O&M)	\$323,681,859	\$343,677,416	\$371,503,291	\$401,958,023
Debt Service Taxes (I&S)	\$85,048,905	\$90,207,166	\$94,314,246	\$98,775,882

# 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 are 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 services 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, reference the Financial Management Policy Statements.

The following tables reflect fee changes for FY2019. Fee changes are based on market comparisons and evaluation of cost to deliver services.

Botanic Garden Fund		
Fee Title	New Fee Amount	Description of Change
Botanic Garden Oak Hall (4 Hours)	\$900.00	Increase of \$50.00 for every 4 hours
Botanic Garden Oak Hall (6 Hours)	\$1,300.00	Increase of \$50.00 for every 6 hours
Botanic Garden Oak Hall (9 Hours)	\$1,700.00	Increase of \$50.00 for every 9 hours
Botanic Garden Redbud Hall (4 Hours)	\$700.00	Increase of \$100.00 for every 4 hours
Botanic Garden Redbud Hall (6 Hours)	\$900.00	Increase of \$100.00 for every 6 hours
Botanic Garden Redbud Hall (9 Hours)	\$1,100.00	Increase of \$100.00 for every 9 hours
Botanic Garden Azalea (4 Hours)	\$350.00	Increase of \$100.00 for every 4 hours
Botanic Garden Azalea (6 Hours)	\$450.00	Increase of \$100.00 for every 6 hours
Botanic Garden Azalea(9 Hours)	\$550.00	Increase of \$100.00 for every 9 hours
Botanic Garden Camelia (4 Hours)	\$350.00	Increase of \$100.00 for every 4 hours
Botanic Garden Camelia (6 Hours)	\$450.00	Increase of \$100.00 for every 6 hours
Botanic Garden Camelia (9 Hours)	\$550.00	Increase of \$100.00 for every 9 hours
Botanic Garden Fuller Garden (2 Hours)	\$900.00	Increase of \$50.00 for every 2 hours
Botanic Garden Lower Rose (2 Hours)	\$900.00	Increase of \$50.00 for every 2 hours
Botanic Garden Pavilion (2 Hours)	\$1,400.00	New Fee
Culture and Tourism Fund		
Cattle Barn 1 Lease	\$700.00 per day	Increase of \$200.00 per day
Cattle Barn 1 Move-In/Move-Out Lease	\$350.00 per day	Increase of \$100.00 per day
Small Exhibits Building Lease	\$1,000.00 per day	Increase of \$300.00 per day
Small Exhibits Move-In/Move-Out Lease	\$500.00 per day	Increase of \$150.00 per day
Cattle Barn 1 Café Lease	\$200.00 per day	New Fee
Portable Dance Floor - SIZE 40' X 40' Rental	\$1,720.00 per day	Increase of \$160.00 per day
Portable Dance Floor - SIZE 32' X 32' Rental	\$1,060.00 per day	Increase of \$100.00 per day
Portable Dance Floor - SIZE 24' X 24' Rental	\$600.00 per day	Increase of \$60.00 per day

# Budget Highlights

General Fund		
Planning and Development Department		
Fee Title	New Fee Amount	Description of Change
Burglar Alarm Permits for Commercial Enterprises	\$100.00	Increase of \$50.00 per permit
Community Facilities Agreements for Developer tie-ins to City Infrastructure	\$2,230.00	Increase of \$480 per agreement
Application for Encroaching on City's ROW	\$500.00	Increase of \$175 per application
Per square foot charge for encroaching on the City's ROW	\$1.44	Increase of \$0.88 per square foot
An agreement between the City and a property owner for each Stormwater control not wholly maintained by CFW.	\$635.00	New Fee
Transportation Impact fee credit agreements	\$860.00	New Fee
Variance from established Zoning ordinance - Sign variance and additional sign variance	\$750.00	Increase of \$250 per Variance
Variance from established Zoning ordinance - Non-homestead additional variance	\$300.00	Increase of \$150 per Variance
Variance from established Zoning ordinance - Commercial/Non-homestead special exception	\$1,000.00	Increase of \$250 per Variance
Variance from established Zoning ordinance - Homestead special exception	\$500.00	Increase of \$100 per Variance
Variance from established Zoning ordinance - Zoning verification letter	\$100.00	New Fee
Plat filing application fee - Preliminary application	\$850.00	Increase of \$80 per application
Plat filing fee - Per acre non- single family	\$30.00	Increase of \$10 per acre
Plat filing fee - Per lot single family	\$15.00	Increase of \$5 per lot
Plat filing fee - Final and minor plat application fee	\$425.00	Increase of \$40 per application
Plat filing fee - Per acre non - single family	\$25.00	Increase of \$5 per acre
Plat filing fee - Per lot single family	\$25.00	Increase of \$5 per lot
Police Department		
Recovery of Labor - Use of Police helicopter for non-law enforcement use by other City departments.	\$975.00 Per hour	New Fee
Fire Department		
Recovery of labor costs EMS STANDBY; revenue is generated from Fire personnel performing EMS Standby duties at certain events.	\$60.00 Per hour	Increase of \$10.00 Per hour
Park and Recreation Department		
Youth Participation Activity Fee	\$25.00	Increase of \$5.00
Room Rental Fee - per 2 hour interval	\$400.00	Increase of \$50.00 per 2 hour interval
Log Cabin Village membership dues	\$25.00	Brings membership fee methods into compliance
Log Cabin Village membership - Family Memberships	\$75.00	Increase of \$30.00 for family memberships



# Budget Highlights

Municipal Airports Fund		
Fee Title	New Fee Amount	Description of Change
Meacham T-Hangar (907 sf)	\$400.00	Increase of \$10.00 Per Month
Meacham T-Hangar (983 sf)	\$405.00	Increase of \$15.00 Per Month
Meacham T-Hangar (997 sf)	\$405.00	Increase of \$15.00 Per Month
Spinks Box Hangar (3,000 sf)	\$900.00	Increase of \$50.00 Per Month
Spinks Box Hangar (3,600 sf)	\$1,000.00	Increase of \$50.00 Per Month
Spinks Box Hangar (6,600 sf)	\$1,850.00	Increase of \$50.00 Per Month
Alliance Ground Lease Rate	\$0.46	Increase of \$0.02 Per Square Feet
Meacham Ground Lease Rate	\$0.45	Increase of \$0.03 Per Square Feet
Spinks Ground Lease Rate (west)	\$0.30	Increase of \$0.01 Per Square Feet
Spinks Ground Lease Rate (east)	\$0.29	Increase of \$0.02 Per Square Feet
Meacham and Spinks Airports - Fuel Farm Usage Fee	\$400.00	Increase of \$30.00
Meacham, Spinks and Alliance Airports - Fuel Flowage	\$0.16	Increase of \$0.01 per Gallon
Alliance Airport - Aviation Permits - Large Aircraft user	\$1,650.00	Increase of \$150.00 Per Month
Alliance Airport - Aviation Permits - General Aviation	\$650.00	Increase of \$150.00 Per Month
Consumer Price Index Adjustment	2.20%	Varies By Month
Water Fund		
Fee Title	New Fee Amount	Description of Change
Ammonia	\$20.00	Increase of \$5.00
BOD, Total 5 Day	\$30.00	Increase of \$5.00
BOD, Carbonaceous	\$30.00	Increase of \$2.00
Bromate	\$60.00	Increase of \$10.00
Bromide	\$60.00	Increase of \$10.00
COD	\$20.00	Increase of \$3.00
Chlorine, Field (NEW TEST)	\$15.00	New Test
Cyanide, Amenable to chlorination (NEW TEST)	\$30.00	New Test
Cyanide, Total	\$30.00	Increase of \$5.00
Dissolved Organic Carbon (DOC)	\$30.00	Increase of \$5.00
Dissolved Oxygen (DO), Field (NEW TEST)	\$15.00	New Test
Nitrate	\$18.00	Increase of \$3.00
Nitrite	\$18.00	Increase of \$3.00
Nitrogen, Total Kjeldahl (TKN)	\$30.00	Increase of \$5.00
Ortho-phosphate	\$20.00	Increase of \$4.00
pH, Field (NEW TEST)	\$10.00	New Test
SGT-HEM Non-polar material	\$30.00	Increase of \$8.00
Solids, Settleable	\$15.00	Increase of \$5.00
Solids, Total	\$15.00	Increase of \$3.00
Silica	\$20.00	Increase of \$5.00
Sulfate	\$15.00	Increase of \$5.00
Total Organic Carbon (TOC)	\$30.00	Increase of \$5.00
Total Organic Carbon (TOX)	Test To be removed	Can no longer be done Internally
UV254	\$20.00	Increase of \$5.00
Coliform, Total (MPN)	\$35.00	Increase of \$10.00
Coliform, TC/EC (MPN)	\$35.00	Increase of \$2.00

## Budget Highlights

Coliform, Total (Presence / Absence)	\$30.00	Increase of \$8.00
Heterotrophic Plate Count (HPC)	\$25.00	Increase of \$5.00
Metals, Mercury, Wastewater	\$30.00	Increase of \$5.00
Metals, Mercury, Low-level (NEW TEST)	\$40.00	New Test
EPA 525.2 Semi-Volatiles	\$240.00	Increase of \$4.00
EPA 551.1 Haloacetonitriles (HAN)	\$240.00	Increase of \$10.00
EPA 552.2 Haloacetic Acids (HAA)	\$240.00	Increase of \$10.00
EPA 556 Carbonyls (NEW TEST)	\$180.00	New Test
EPA 8081A Organochlorine Pesticides	\$200.00	Increase of \$20.00
EPA 8141A OP Pesticides	\$200.00	Increase of \$15.00
Microcystin (NEW TEST)	\$50.00	New Test
Set-up Charge for Contract Customers (NEW FEE)	\$50.00	New Fee
Intergovernmental Rate (New Rate)	5% Discount	New Rate

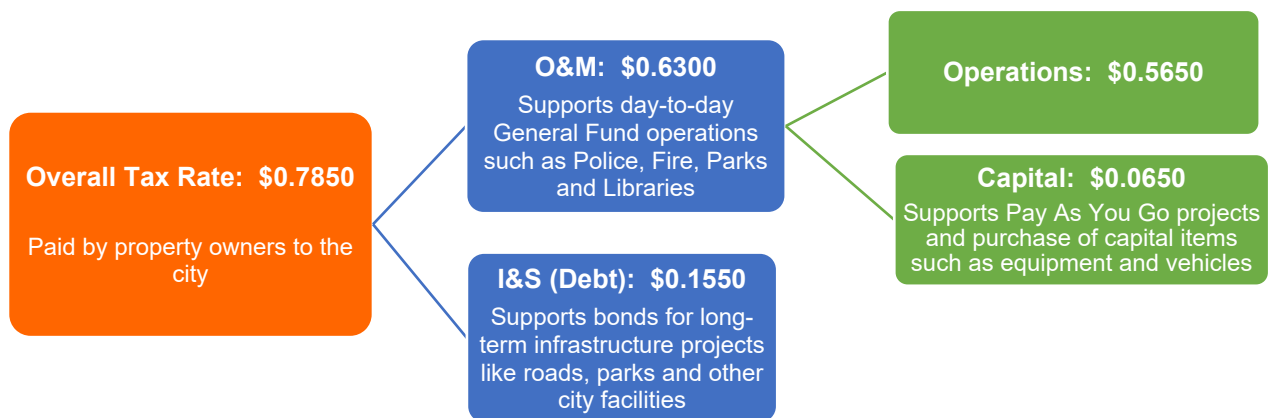
# Budget Highlights

## Revenue Highlights

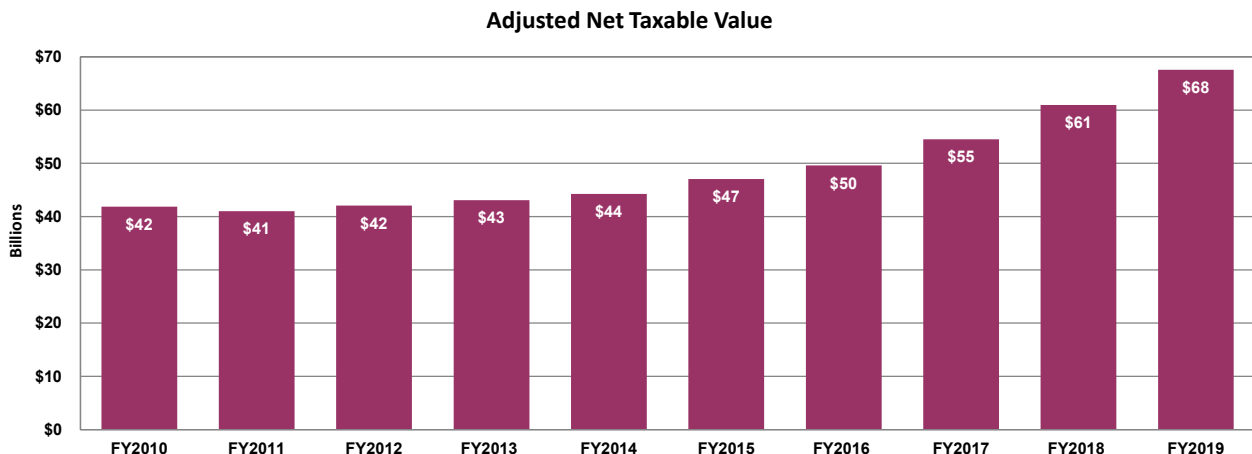
### Property Taxes

The FY2019 Adopted Budget decreases the city's property tax rate to \$0.7850 per \$100 net taxable valuation. The total appraised value of the city's property tax roll increased \$7.6 billion or 9.2 percent from the July 2017 certified roll to the July 2018 certified roll. Adjusted Net Taxable Value (which is the Net Taxable Value plus the value of incomplete properties and properties under protest), increased \$6.6 billion or 10.9 percent in the same time period across all properties within the City of Fort Worth. Adjusted Net Taxable Value is the basis for the city's property tax revenue calculation.

To address current needs, the decision was made to reduce the overall tax rate by two cents (\$0.02), with a decrease in the operating and maintenance (O&M) rate of just over one cent (\$0.0115) and a decrease in the interest and sinking (I&S) rate of slightly under one cent (\$0.0085). The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram below.



As a result of the increase in values, the city is projected to collect \$30.5 million more in General Fund property tax revenue (which includes delinquent, penalty, and interest) than in FY2018. The increase in property tax revenue from FY2018 is primarily due to 10.9 percent increase in the adjusted net taxable value for properties mainly within the Tarrant County Appraisal District for FY2019. The next graph shows the ten-year property tax trend.

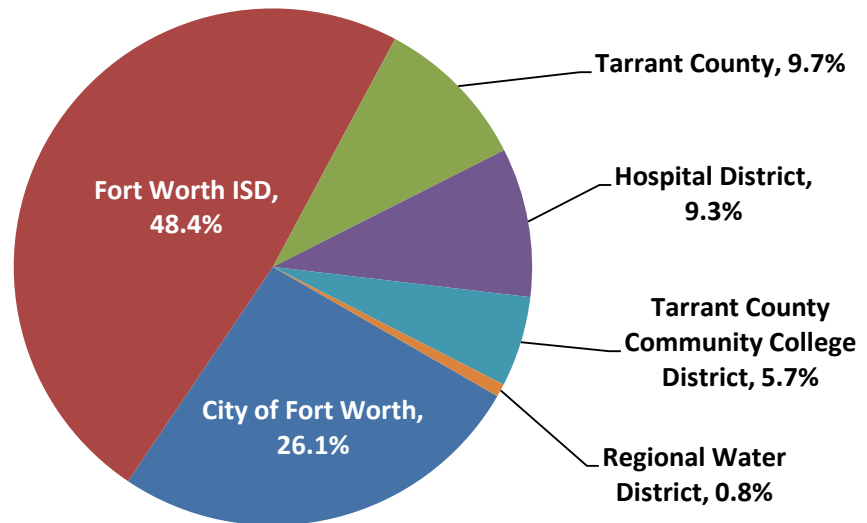


## Budget Highlights

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According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$179,238. Assuming the home is located within the Fort Worth Independent School District and Tarrant County jurisdictions, the taxes are estimated to be \$4,311. The chart below demonstrates how taxes are shared among the taxing entities.

**FY2019 PROPERTY TAX RATE DETAIL**  
**Where Your Tax Dollars Go**



The estimate of the FY2019 tax revenue is based on the certified roll provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2018. The assumed collection rate is 98.5 percent. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council. The most significant exemptions approved by the City Council are the general homestead exemption of 20 percent available to all residential homestead properties, an additional \$40,000 homestead exemption granted to senior citizens, and the Freeport exemption for commercial goods to be exported from the state.

# Budget Highlights

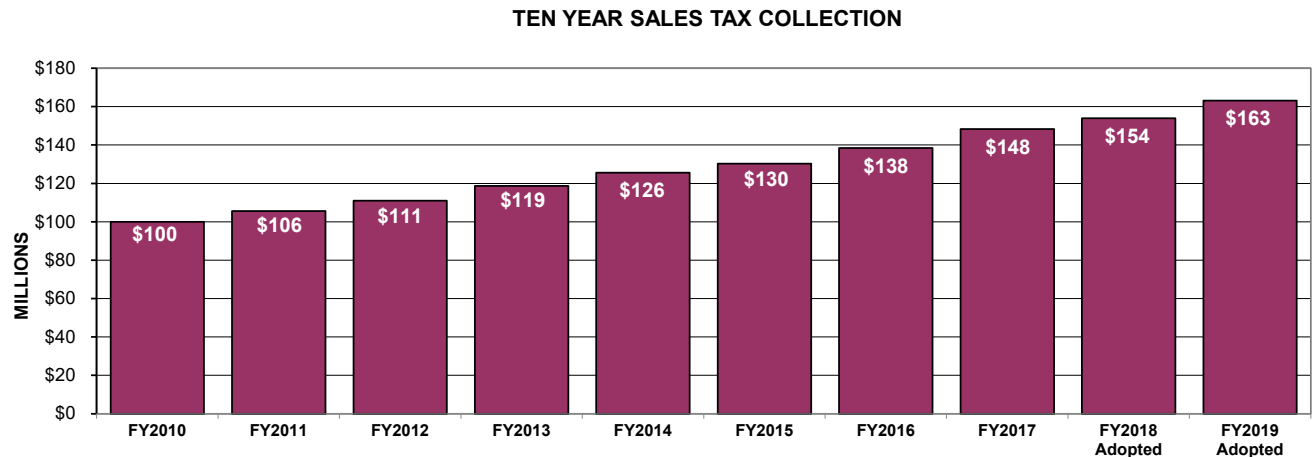
The graph below indicates the loss of taxable value for various exemptions from the certified roll:

<b>Total Appraised Value</b>	<b>\$91,384,432,852</b>
<b>Less</b>	
Agricultural (Deferral)	\$82,900,715
Scenic Land (Deferral)	\$0
Disabled Vet	\$281,403,847
Over 65	\$1,432,028,063
Homestead	\$5,625,122,174
Disabled Person	\$131,795,702
Inventory	\$2,379,095,581
Solar / Wind Power	\$13,905
Pollution Control	\$6,989,173
Foreign Tradezone	\$349,860,644
Historic	\$63,425,785
Prorated Absolute	\$0
Comm Hse Dev	\$98,818,539
Abatement Value Loss	\$420,343,714
PP Nominal Value Loss	\$5,959,448
Freeze Taxable (Denton/Parker)	\$225,021
Homestead Cap (Denton/Parker)	\$13,760,943
Transfer Adjustment (Denton) OV65	\$570,291
Misc Personal Property	\$314,598,610
Absolute abatement	\$10,412,466,505
<b>Sub-Total Exemptions</b>	<b>\$21,619,378,660</b>
<b>Net Taxable Value</b>	<b>\$69,765,054,192</b>
<b>Less</b>	
Appraised value of protests	\$2,658,908,744
Appraised value of incomplete properties	\$2,568,696,650
<b>Certified Net Taxable Value</b>	<b>\$64,537,448,798</b>
<b>Plus</b>	
Minimum value of protested properties	\$1,878,886,347
Incomplete properties	\$1,168,636,458
<b>Adjusted Net Taxable Value</b>	<b>\$67,584,971,603</b>
Tax Rate per \$100 of Value	\$0.78500
<b>Total Levy</b>	<b>\$530,542,027</b>
<b>Less</b>	
Collection Rate	98.5%
<b>Estimated Collection of Levy</b>	<b>\$522,583,897</b>
Levy Lost due to Frozen	(\$6,192,252)
<b>Subtotal</b>	
Estimated TIF Contribution	(\$22,976,696)
<b>Budgeted Revenues</b>	<b>\$493,414,949</b>

## 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 \$163.2M, an increase of \$8.6M or 5.5 percent from the FY2018 budget. This revenue is dependent on the level of wholesale and retail sales. Over the past ten years the City of Fort Worth sales tax collection grew from \$100M in 2010 to the anticipated amount of \$163M in 2019. This represents a 63.3 percent growth over the last ten years.

# Budget Highlights



The projected increase from FY2018 is primarily due to improving economic conditions demonstrated by actual receipts reported by the State Comptroller's Office. This growth is projected to continue throughout FY2019. Current data suggests collection growth in retail and wholesale trade is driving the growth.

## Other Taxes

Other Taxes includes revenue from communications providers, utilities, taxes on beverage sales and bingo-game receipts. There is a slight increase in franchise fees tax of \$667k or 1.2 percent. This is due, in part, to higher receipts from electricity and gas utility franchise fees along with mixed beverage taxes based on historical trends and actual receipts year to date. These increases are offset by decreases in gross receipts fees on telephone. Other fees remain flat for FY2019.

## Licenses and Permits

Licenses and Permits are primarily made up of building, residential, alarm and health permit fees. Revenues in this category are anticipated to increase by \$893k or 5.5 percent from the FY2018 budget. The increase is due to higher fees for planning and increases in building permits which are economy driven.

## Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to decrease by \$31k or 8.4 percent from the FY2018 budget.

## Charges for Services

Service Charges are mainly made up of administrative service charges, allocations for technology services, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category increased \$10.9 million from the FY2018 budget or 40.9 percent. This change is primarily from technology fees due to the incorporation of the Information Technology Department from an internal service fund into the General Fund.

# Budget Highlights

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## **Fines, Forfeitures, and Special Assessments**

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, parking fines, and lost/overdue book fines. Revenues in this category are projected to decrease by \$516k or 8.5 percent from the FY2018 budget. This change is the primarily from adjustments to court related fees as legislative mandates and reductions in various fines continue to impact these revenues.

## **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 \$8k or 1.3 percent from the FY2018 budget. The decrease is primarily due to changes in lease revenue.

## **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 \$646k or 35.5 percent from the FY2018 budget. The increase is due to the addition of revenues associated with the new expedited plan review team.

## **Operating Transfers**

Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Stormwater, and Crime Control Prevention District to the General Fund. Revenues in this category are projected to increase by \$640k or 1.4 percent from the FY2018 budget. The Stormwater Utility and Solid Waste fund transfers increase due to the requirement of funds for the budgeted Payment in Lieu of Taxes and street rental. The Water and Sewer Fund increase is the result of rate increases for the Fund and customer growth for all funds. The increase is offset somewhat by a decrease in the Crime Control and Prevention District (CCPD) to the General Fund to offset temporary staffing costs related to Police recruits.

# Budget Highlights

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## Expenditure Highlights

### GENERAL FUND

**City Attorney's Office.** The FY2019 Adopted Budget increases primarily due to salary and benefit market increases in an endeavor to retain and recruit experienced staff.

**City Auditor's Office.** The FY2019 Adopted Budget increases slightly for adjustments to the salaries and benefits based on lower anticipated vacancy rate.

**City Manager's Office.** The FY2019 Adopted Budget reflects an increase in Governmental Relations for the 2019 state legislative session. The budget includes funding for for the mayor's education initiative.

**City Secretary's Office.** The FY2019 Adopted Budget increases slightly for adjustments to the salaries and benefits based on lower anticipated vacancies in authorized positions.

**Code Compliance.** The FY2019 Adopted Budget includes increases to general operating and maintenance due to contractual service additions that cover annual software costs as well as startup costs for an online consumer health course.

**Communications and Public Engagement.** The FY2019 Adopted Budget includes an increase of 1.00 AP/1.00 FTE from the prior year due to the transfer of a volunteer coordinator from the Library Department. There is no impact to the General Fund.

**Economic Development.** The FY2019 Adopted Budget includes an increase of 3.00 APs/3.00 FTEs from the FY2018 budget due to the addition of two economic development specialist and the addition of one business development coordinator. Funding also increases for one senior management analyst for 0.40 FTE, one senior administrative assistant for 0.50 FTE and one administrative technician for 0.60 FTE. These FTEs were previously funded by grants. The budget includes funding to a medical innovation district and slight increases in funding for 380 agreements.

**Financial Management Services.** The FY2019 Adopted Budget includes an increase in salaries and benefits. In recent years the department has restructured and reclassified multiple positions to accommodate the essential levels of service and operations for internal and external customers.

**Fire Department.** The FY2019 Adopted Budget increases due to the addition of 14.00 APs/14.00 FTEs for a one-time fire trainee class. The class will facilitate the staffing of the new Fire Station 43, which is expected to be operational in FY2020. Other increases to the FY2019 Adopted Budget are due to compensation changes related to civil service personnel and an increase in IT allocations after the transfer of 2 technology focused positions to the IT Solutions department.

**Information Technology Solutions.** The FY2019 Adopted Budget includes the incorporation of the Information Technology Systems (ITS) department into the General Fund from the Information Technology Solutions Fund; previously classified as an internal service fund. The budget includes a net increase of 2.00 APs/2 FTEs due to receiving 2 positions transferred from the Police department, 2 positions from the Fire department, and the reduction of 2 positions being transferred back to the Transportation and Public Works department. There is no impact to the General Fund for the movement of these positions.



# Budget Highlights

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**Library.** The FY2019 Adopted Budget increases expenditures due to costs for the Golden Triangle Branch library and the effect of low salary savings applied to various Library centers. The department's positions decreased by 1.00 AP/1.00 FTE due to the transfer of one volunteer coordinator to the Communications and Public Engagement department.

**Municipal Court.** The FY2019 Adopted Budget decreases in both expenditures and revenues per a reduction in the number of cases filed and related workload, resulting in a decrease in authorized positions by 7.00 APs/7.00 FTEs, for seven vacant administrative and customer service positions.

**Neighborhood Services.** The FY2019 Adopted Budget includes an additional 1.00 AP/1.00 FTE for the Fort Worth Housing Finance Corporation (FWHFC). The budget also increases funding for a contribution to the Las Vegas Trail project and additional funding for the Cowboy Santa warehouse lease.

**Non-Departmental.** The FY2019 Adopted Budget includes increases for additional retirement contributions as well as funding for a disparity study to be led by Economic Development. Transfer out and other decreases are the result of redistributing the transfers for capital outlays and expenditures to the appropriate departments receiving service.

**Park and Recreation.** The FY2019 Adopted Budget includes 2.00 APs/2.00 FTEs for the West and Central Mowing Districts. The budget also includes an increase in funding for city mowing and restoration of funding for positions previously split funded between the General Fund and capital projects.

**Performance and Budget.** The FY2019 Adopted Budget increases slightly for pay for performance increases in salaries and benefits.

**Planning and Development.** The FY2019 Adopted Budget includes 13.00 APs/13.00 FTEs to facilitate increased development activity throughout the city; whereas all increases in expenditures have offsetting revenue to cover costs. Additionally, the Parkway Inspection Program, which includes 4.00 APs/4 FTEs, transferred to the Transportation and Public Works Department.

**Police Department.** The FY2019 Adopted Budget increases for step pay increases and incentive pay associated with the meet and confer agreement as well as increases for fuel and vehicle-related costs. The transfer of 2 technology focused positions to the IT Solutions department increase IT allocations with an offset as a reduction in salaries and benefits.

**Property Management.** The FY2019 Adopted Budget increases by 2.00 APs/2.00 FTEs due to the addition of two new skilled trade technicians. Funding also increases for maintenance services to new city facilities, the consolidation of janitorial costs and for Energy Savings Debt Program costs.

**Transportation and Public Works.** The most significant change to the department's FY2019 Adopted Budget includes the transfer of Parkway Inspection function from the Planning and Development department to the Transportation and Public Works department providing the support and back-up needed from traffic engineering specialists for the successful operation of this function. In addition, 2 technology focused positions were transferred from the IT Solutions Department. The transfers add 6.00 APs/6.00 FTEs and is net-neutral to the General Fund.

# Budget Highlights

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## SPECIAL REVENUE FUNDS

**Botanic Garden Fund.** The FY2019 Adopted Budget increases by 6.00 APs/3.5 FTEs from the FY2018 budget due to the addition of five public event attendant positions for 2.50 FTE for event assistance at the Botanic Garden and the addition of one senior gardener position for 1.00 FTE for the maintenance of the Rose Garden.

**Crime Control and Prevention District Fund.** The Police Department's FY2019 Adopted Budget includes an increase of 4.00 APs/4.00 FTEs from the prior year due to the addition of four new school resource officers. And, the general operating and maintenance budget is lower in the CCPD Fund than in previous years as a result of decision not to begin a full training class until FY2020; these funds have been budgeted instead in contribution to fund balance.

**Culture and Tourism Funds.** The FY2019 Adopted Budget includes four operating funds: Culture and Tourism; Culture and Tourism 2% CY Tax; DFW Revenue Sharing; and Culture and Tourism Project Finance Zone. Culture and Tourism budget increases due to projected increases in the hotel occupancy tax, booked events at the Will Rogers Memorial Center and Fort Worth Convention Center, costs associated with the Dickies Arena, CVB contract increase, and the addition 5.00 APs/5.00FTEs for an overnight crew at the Will Rogers Memorial Center to ensure that the 24 hour operation meets the needs of clients. Culture and Tourism Project Finance Zone budget increases substantially due to the city receiving the OMNI State Hotel Occupancy Tax increment portion starting in January 2019. The increase in revenues support debt service for the Dickies Arena and add a contribution to fund balance. Culture and Tourism 2% CY Tax and DFW Revenue Sharing had no significant changes in service level represented in the FY2019 Adopted Budget.

**Environmental Protection Fund.** The FY2019 Adopted Budget increases in general operating and maintenance expenditures for renewals of contracts and rising costs of emergency cleanups as well as transfers for billing services provided by the Water and Sewer Department.

**Asset Forfeiture Funds.** The Justice, State and Treasury Asset Forfeiture Funds are used to manage accrued fund balance from awarded assets associated with certain law enforcement activities in which the City of Fort Worth Police Department has assisted state and/or federal law enforcement agencies. In accordance with applicable restrictions, appropriations are limited to actual accrued fund balance, and no anticipated revenues may be budgeted or appropriated. No expenditures are budgeted for FY2019 in State and Treasury Asset Forfeiture funds. The Justice Asset Forfeiture Fund increased based on available funds to be used in accordance with funds guidelines.

**Special Purpose Project Fund.** This fund is used to manage funds associated with various city programs and operating projects. These are life-to-date projects which are evaluated annually on actual activity that occurs. Only those projects that require additional budget appropriation are addressed in the adopted budget.

**Gas Endowment Project Funds.** The FY2019 Adopted Budget includes the appropriation of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds for one time program initiatives and capital projects which meet one or more of the program and project criteria for related gas well projects.

## ENTERPRISE FUNDS

# Budget Highlights

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**Municipal Airports Fund.** The FY2019 Adopted Budget for the Aviation Department provides funds for the operations of Alliance, Meacham and Spinks airports and includes increases for capital spending.

**Municipal Parking Fund.** The primary changes to the FY2019 Adopted Budget include an increase of 6.00 APs/6.00 FTE from the 2018 budget due to the conversion of an overage position and the addition of five positions for the West 7<sup>th</sup> Street neighborhood parking expansion to cover over 200 parking spaces, including 24 pay-stations and 60 meters.

**Solid Waste Fund.** The FY2019 Adopted Budget increases for contractual expenses related to disposal and residential waste pickup. Capital transfers are decreased for FY2019 and are funded through the use of net position instead of Pay as you Go capital.

**Stormwater Utility Fund.** The FY2019 Adopted Budget slightly increases the annual investment in capital projects over the FY2018 budget, funded by pay-as-you-go cash funding allowing the Fund to program and implement system expansions related to the city's growth and to replace aging and undersized infrastructure in an orderly manner.

**Water and Sewer Fund.** The FY2019 Adopted Budget includes an increase of 21.00 APs/20.88 FTEs from the FY2018 budget due to the addition of one deputy water director, one assistant water director, and 19 positions serving various functions. The FY2019 Adopted Budget also increases for transfers from other city departments using water services.

## INTERNAL SERVICE FUNDS

**Capital Projects Service Fund.** The Capital Projects Service Fund annual revenue and expenditure budgets are based on the anticipated capital project services various departments and funds will require for the year. The FY2019 Adopted Budget includes an increase of 12.00 APs/12.00 FTEs from the 2018 budget due to the expansion of construction inspection resources in the Capital Projects Service Fund to support the workload growth created by the volume and service level requirements of both developer and city projects.

**Equipment Services Fund.** The FY2019 Adopted Budget includes an increase in funding for motor vehicle fuel.

**Group Health and Life Insurance Fund.** The Group Health and Life Insurance Fund provides funds for the health insurance for employees and their dependents, basic life insurance for employees and funding for the Employees' Wellness Program. Expenditures are dependent on the aggregate cost of annual claims. The Fund's revenues come from active employee contributions, contributions from city funds, and interest on investments. The FY2019 Adopted Budget includes an increase in city's contributions of 3%. The budget also includes new pharmacy rebates related to the prescription contract.

**Risk Financing Fund.** The FY2019 Adopted Budget includes an increase of 2.00 AP's/2.00 FTE's due to addition of a risk management analyst to the Risk Management Division and the addition of an administrative assistant to the Occupational Health & Safety Division.

## FIDUCIARY FUNDS

## Budget Highlights

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**Retiree Healthcare Trust Fund.** The FY2019 Adopted Budget includes the elimination of the retirees' wellness payout.

# Budget Highlights

## Personnel Summary

	Authorized Positions (A.P.)				Full Time Equivalents (FTE)			
	Adopted FY2018	Adopted FY2019	A.P. Change	% Change	Adopted FY2018	Adopted FY2019	FTE Change	% Change
<b>General Fund Departments</b>								
City Attorney's Office	51.00	51.00	0.00	0.00%	51.00	51.00	0.00	0.00%
City Auditor's Office	18.00	18.00	0.00	0.00%	16.43	16.43	0.00	0.00%
City Manager's Office	36.00	36.00	0.00	0.00%	35.25	35.25	0.00	0.00%
City Secretary's Office	14.00	14.00	0.00	0.00%	14.00	14.00	0.00	0.00%
Code Compliance	210.00	210.00	0.00	0.00%	209.50	209.50	0.00	0.00%
Communication & Public Engagement	41.00	42.00	1.00	2.44%	41.00	42.00	1.00	2.44%
Economic Development	20.00	23.00	3.00	15.00%	20.00	23.00	3.00	15.00%
Financial Management Services	89.00	89.00	0.00	0.00%	89.00	89.00	0.00	0.00%
Fire	1,013.00	1,025.00	12.00	1.18%	1,003.73	1,015.73	12.00	1.20%
Human Resources	33.00	33.00	0.00	0.00%	32.18	32.18	0.00	0.00%
Information Technology Solutions	162.00	164.00	2.00	1.23%	158.35	160.35	2.00	1.26%
Library	267.00	266.00	(1.00)	-0.37%	235.32	234.32	(1.00)	-0.42%
Municipal Court	163.00	156.00	(7.00)	-4.29%	163.00	156.00	(7.00)	-4.29%
Neighborhood Services	206.00	207.00	1.00	0.49%	161.03	162.03	1.00	0.62%
Park and Recreation	480.00	482.00	2.00	0.42%	332.43	334.43	2.00	0.60%
Performance and Budget	27.00	27.00	0.00	0.00%	24.75	24.75	0.00	0.00%
Planning and Development	153.00	162.00	9.00	5.88%	153.00	162.00	9.00	5.88%
Police	1,914.00	1,912.00	(2.00)	-0.10%	1,874.38	1,872.38	(2.00)	-0.11%
Property Management	99.00	101.00	2.00	2.02%	97.20	99.20	2.00	2.06%
Transportation & Public Works	241.00	247.00	6.00	2.49%	240.80	246.80	6.00	2.49%
<b>General Fund Total</b>	<b>5,237.00</b>	<b>5,265.00</b>	<b>28.00</b>	<b>0.53%</b>	<b>4,952.33</b>	<b>4,980.33</b>	<b>28.00</b>	<b>0.57%</b>

# Budget Highlights

	Authorized Positions (A.P.)				Full Time Equivalents (FTE)			
	Adopted FY2018	Adopted FY2019	A.P. Change	% Change	Adopted FY2018	Adopted FY2019	FTE Change	% Change
<b>Governmental Funds</b>								
<u>Special Revenue Funds</u>								
Botanic Gardens Spec Rev Fund	63.00	69.00	6.00	9.52%	59.44	62.94	3.50	5.89%
Community Tree Planting	0.00	0.00	0.00	0.00%	4.40	4.40	0.00	0.00%
Crime Control and Prevention District Fund	376.00	380.00	4.00	1.06%	344.17	348.17	4.00	1.16%
Culture and Tourism Fund	137.00	142.00	5.00	3.65%	137.00	142.00	5.00	3.65%
Environmental Protection Fund	29.00	29.00	0.00	0.00%	29.50	29.50	0.00	0.00%
Municipal Golf Fund	91.00	91.00	0.00	0.00%	59.25	59.25	0.00	0.00%
Red Light Enforcement Fund	3.00	3.00	0.00	0.00%	3.00	3.00	0.00	0.00%
Special Purpose Fund	151.00	151.00	0.00	0.00%	31.15	31.15	0.00	0.00%
Library Special Revenue Fund	2.00	2.00	0.00	0.00%	2.00	2.00	0.00	0.00%
<b>Special Revenue Funds Totals</b>	<b>852.00</b>	<b>867.00</b>	<b>15.00</b>	<b>1.76%</b>	<b>669.91</b>	<b>682.41</b>	<b>12.50</b>	<b>1.87%</b>
<b>Proprietary Funds</b>								
<u>Enterprise Funds</u>								
Stormwater Utility Fund	112.00	112.00	0.00	0.00%	111.95	111.95	0.00	0.00%
Solid Waste Fund	116.00	116.00	0.00	0.00%	116.00	116.00	0.00	0.00%
Municipal Parking Fund	12.00	18.00	6.00	50.00%	12.00	18.00	6.00	50.00%
Municipal Airports Fund	26.00	26.00	0.00	0.00%	25.48	25.48	0.00	0.00%
Water and Sewer Fund	969.00	990.00	21.00	2.17%	965.30	986.18	20.88	2.16%
<b>Enterprise Funds Totals</b>	<b>1,235.00</b>	<b>1,262.00</b>	<b>27.00</b>	<b>2.19%</b>	<b>1,230.73</b>	<b>1,257.60</b>	<b>26.88</b>	<b>2.18%</b>
<u>Internal Service Funds</u>								
Fleet and Equipment Services Fund	115.00	115.00	0.00	0.00%	116.80	116.80	0.00	0.00%
Capital Projects Service Fund	96.00	108.00	12.00	12.50%	96.00	108.00	12.00	12.50%
Group Health & Life Insurance Fund	10.00	10.00	0.00	0.00%	9.65	9.65	0.00	0.00%
Risk Financing Fund	15.00	17.00	2.00	13.33%	15.00	17.00	2.00	13.33%
Retiree Healthcare Trust	1.00	1.00	0.00	0.00%	1.35	1.35	0.00	0.00%
<b>Internal Service Funds Totals</b>	<b>237.00</b>	<b>251.00</b>	<b>14.00</b>	<b>5.91%</b>	<b>238.80</b>	<b>252.80</b>	<b>14.00</b>	<b>5.86%</b>
<b>Total All Funds</b>	<b>7,561.00</b>	<b>7,645.00</b>	<b>84.00</b>	<b>1.11%</b>	<b>7,091.76</b>	<b>7,173.13</b>	<b>81.38</b>	<b>1.15%</b>

# **Governmental Funds**

## **FY 2019**

### **Adopted Budget**





# **General Fund**

**FY 2019**

**Adopted Budget**



# General Fund

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## General Fund Statement

### FUND PURPOSE AND GOALS

The General Fund is the largest fund within the City. The fund has the largest amount of revenue in the overall city budget.

In accordance with the city's Financial Management Policy Statements (FMPS) with regard to a reliable, equitable and diversified revenue stream, the General Fund revenues include property tax, sales tax, operating transfers, charges for service, license and permit fees, fines forfeitures and special assessment, 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 the property's valuation and the tax rate. For the third consecutive year, the city lowered the tax rate. In FY2019, the city was able to lower the property tax rate to \$0.7850 per \$100 of assessed valuation from \$0.8050 per \$100 of assessed valuation. Approximately \$0.6300, or 80.25%, of that property tax rate funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1550, or 19.75%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second largest revenue source for the city, achieved new record highs throughout much of the FY2018 and the trend is positioned to carry through FY2019.

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 from taxes levied by the city and is estimated to be \$97,425,882. Property tax revenues associated with debt service are deposited directly in the General Debt Service Fund.

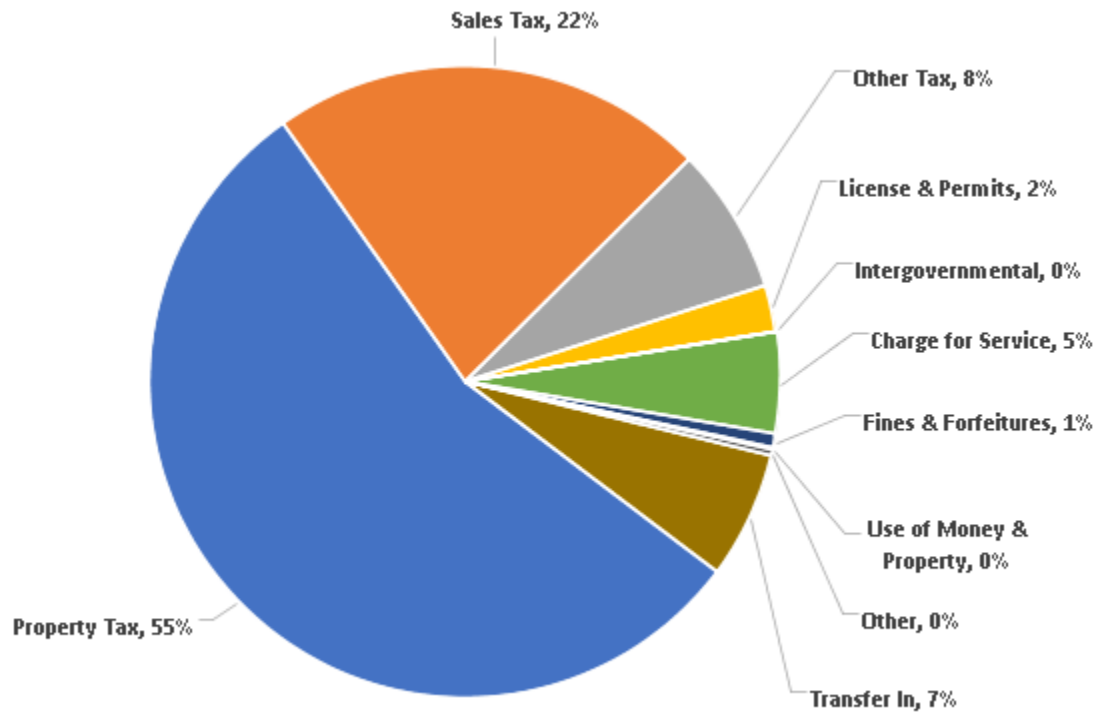
General Fund departments provide primary services directly to the public, as well as support services to other city departments. In accordance with the FMPS, the city's Performance and Budget Department determines annually the administrative service charges due to the General Fund. These charges are then budgeted accordingly in all other funds.

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at 10.0% of current year, with a goal of 16.67%, of regular ongoing operating expenditures. During the course of 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 and expenditures, as well as performance indicators. The report discusses trends affecting the city, as well as critical issues. The General Fund budget supports 4,980.325 full-time equivalent positions and 19 operating departments (excluding Non-Departmental and four appointed officials offices). Each department, listed alphabetically in the General Fund section, has a primary focus.

# General Fund

## General Fund Revenue Summary

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 %
Property Tax	345,461,969	371,235,691	371,235,691	401,690,423	8.20%
Sales Tax	148,343,548	154,573,000	154,573,000	163,151,802	5.55%
Other Tax	55,012,133	54,830,905	54,830,905	55,497,905	1.22%
License & Permits	16,864,334	16,136,753	16,081,753	17,029,711	5.53%
Intergovernmental	708,676	369,315	450,556	338,160	-8.44%
Charge for Service	28,527,983	26,698,246	28,553,246	37,613,915	40.89%
Fines & Forfeitures	6,514,191	6,090,674	6,090,674	5,574,885	-8.47%
Use of Money & Property	360,232	634,067	634,067	626,014	-1.27%
Other	2,088,669	1,819,064	1,919,064	2,465,394	35.53%
Transfer In	58,514,994	46,562,600	49,711,615	47,202,244	1.37%
<b>Revenue</b>	<b>\$662,396,728</b>	<b>\$678,950,315</b>	<b>\$684,080,571</b>	<b>\$731,190,453</b>	<b>7.69%</b>



# General Fund

## General Fund Revenue and Expenditures

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 %
Property Tax	345,461,969	371,235,691	371,235,691	401,690,423	8.20%
Sales Tax	148,343,548	154,573,000	154,573,000	163,151,802	5.55%
Other Tax	55,012,133	54,830,905	54,830,905	55,497,905	1.22%
License & Permits	16,864,334	16,136,753	16,081,753	17,029,711	5.53%
Intergovernmental	708,676	369,315	450,556	338,160	-8.44%
Charge for Service	28,527,983	26,698,246	28,553,246	37,613,915	40.89%
Fines & Forfeitures	6,514,191	6,090,674	6,090,674	5,574,885	-8.47%
Use of Money & Property	360,232	634,067	634,067	626,014	-1.27%
Other	2,088,669	1,819,064	1,919,064	2,465,394	35.53%
Transfer In	58,514,994	46,562,600	49,711,615	47,202,244	1.37%
<b>Total Revenues</b>	<b>\$662,396,728</b>	<b>\$678,950,315</b>	<b>\$684,080,571</b>	<b>\$731,190,453</b>	<b>7.69%</b>
<b>Use of Fund Balance</b>	-	-	-	-	0.00%
City Manager's Office Dept	8,293,153	9,089,555	9,395,627	9,822,810	8.07%
Performance and Budget Dept	4,976,749	6,157,844	6,232,626	6,238,278	1.31%
IT Solutions Department	-	-	-	15,617,325	0.00%
Planning & Development Dept	13,611,216	16,966,584	16,294,019	18,251,821	7.58%
Communications & Public Engage	-	4,064,007	4,016,039	4,128,668	1.59%
City Auditor Department	1,685,855	1,844,889	1,763,372	1,954,921	5.96%
City Secretary Department	1,571,863	1,591,936	1,830,682	1,631,478	2.48%
City Attorney Department	6,415,597	6,854,668	6,937,934	7,209,997	5.18%
Financial Management Dept	11,316,238	11,592,697	11,801,105	12,247,575	5.65%
Human Resources Department	4,541,257	4,550,811	5,142,379	4,503,863	-1.03%
Economic Development Dept	15,866,527	21,606,030	18,818,138	21,841,848	1.09%
Neighborhood Services Dept	9,099,981	9,006,882	9,160,810	9,984,145	10.85%
Transportation & Public Works	33,377,961	58,233,504	57,666,659	61,745,127	6.03%
Property Management Dept	26,031,715	15,218,685	16,647,586	20,993,162	37.94%
Code Compliance Dept	19,263,506	20,210,080	19,679,828	20,972,890	3.77%
Police Department	235,199,226	239,817,496	251,677,300	253,937,854	5.89%
Fire Department	141,543,417	145,162,896	146,935,886	150,067,858	3.38%
Municipal Court Department	17,697,344	15,910,123	17,037,123	15,795,218	-0.72%
Park and Recreation Department	43,962,067	47,306,632	47,460,948	50,756,350	7.29%
Library Department	20,093,326	20,796,915	21,028,596	22,175,482	6.63%
Non-Departmental	43,971,875	22,968,081	14,553,914	21,313,783	-7.20%
<b>Total Expenses</b>	<b>658,518,874</b>	<b>678,950,315</b>	<b>684,008,571</b>	<b>731,190,453</b>	<b>7.69%</b>
<b>Contribution to Fund Balance</b>	-	<b>17,000</b>	<b>72,000</b>	-	<b>-100.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$3,877,853</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

## General Fund

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\*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

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Intergovernmental	317,069	319,315	319,315	338,160	18,845	5.90%
Transfer In	155	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 317,224</b>	<b>\$ 319,315</b>	<b>\$ 319,315</b>	<b>\$ 338,160</b>	<b>\$ 18,845</b>	<b>5.90%</b>
Salaries & Benefits	5,986,935	6,334,718	6,417,984	6,668,103	333,385	5.26%
Gen Operating & Maintenance	428,661	519,950	519,950	541,894	21,944	4.22%
<b>Expenses</b>	<b>\$ 6,415,597</b>	<b>\$ 6,854,668</b>	<b>\$ 6,937,934</b>	<b>\$ 7,209,997</b>	<b>\$ 355,329</b>	<b>5.18%</b>
<b>FTE</b>		<b>51.00</b>		<b>51.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>51.00</b>		<b>51.00</b>	<b>0.00</b>	<b>0.00%</b>

### 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, which provide transactional and advisory services as general counsel and litigation services, handling the bulk of lawsuits in-house. Each division is 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 the real estate and city facilities, land use and regulatory compliance and general services. This division handles all city contracts, advises 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, there are workload constraints, or a conflict exists.

The Litigation Division is comprised of the employment, pension and human resources, public safety and civil and code. 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.

### MAJOR ACCOMPLISHMENTS

The Department has:

- Aggressively represented the city in litigation, continued to hold the line on amounts paid in settlement or through litigated claims, and increased the handling of cases in-house. Since October 2016, the Litigation Division has closed 203 cases with over a half that have been in favor. The City Attorney's Office

## General Fund

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averages 120 open cases throughout the year. Outside attorney fees costs were at a six year low.

- Succeeded in obtaining a pre-trial dismissal of three federal lawsuits alleging race discrimination, harassment, hostile work environment, and retaliation in which the city's exposure could have exceeded \$2,200,000. Dismissal of these cases supports the city's goal of ensuring long-term financial health and stewardship.
- Completed the funding and lease infrastructure agreements, venue tax ordinances, and bond documents related to the multi-purpose arena project; reimbursement agreement, service and assessment plans, assessment ordinance, the contract, and first-ever sale of bonds related to the initial implementation of Capital Improvement Districts for Walsh Ranch and Rock Creek/Tarleton State; the new Historic Tax Exemption Ordinance; obtained approval and successfully issued multiple series of debt obligations and other financings, including tax notes, three series of Water and Sewer bonds, and institution of an extendable commercial paper program as a cost-saving liquidity-facility for the Water Department; the contract and closing on the sale of 350 Belknap to Tarrant County; the new Health Care contracts (Clinic Plan, New Pharmacy Provider, Healthcare Agreement with Fire Union); the Stockyards Development contracts (ECFA with Majestic for Street/Sidewalk/Stormwater Improvements); the Hemphill-Lamar Connector Construction Project; and the amendment to Section 2-9 of the City Code (Administrative Execution of Contracts) to simplify the city's contract process.
- Assisted in matters involving land use issues ranging from a resurgence of special districts in the city's Extra Territorial Jurisdiction; administrative and court proceedings regarding zoning and platting issues; and completed acquisition of real estate, utility relocation, right-of-way abandonment and rezoning, funding agreements, and construction agreements related to construction of two new recreation/community centers.

### **FY2019 DISCUSSION**

There are no significant changes in service level represented in the FY2019 Adopted Budget.

### **HORIZON ISSUES**

The department continues to balance increasing demand for legal services with existing resources. This balancing will continue to challenge the department in the future. The increased demand is highlighted below.

Commercial and economic activity and public-private partnerships entered into by the city have increased. The city has experienced increases in the areas of construction contracts and real estate transactions due to the growth of the city and the implementation of the Capital Improvement Program. The implementation of the two recently created capital Public Improvement Districts has required a tremendous allocation of time and resources to an area in which none were previously required; that trend is expected to continue for at least the next couple of fiscal years. In addition, a newly created Tourism PID and the current proposal to create up to six additional operating PIDs increase demand for legal resources.

The upward number of bills filed each legislative session also generates demand for legal review and insight.



## General Fund

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Redistricting along with the addition of two more districts and Council members will have additional impacts to the level of existing legal services.

Increases in the number and complexity of employment law claims, state and federal appeals, and a marked increase in contested matters involving land use issues have resulted in a need to dedicate more resources, diverting attorneys from other work. The rising complexity of the issues facing the Police Department has also increased the resources needed to meet those demands causing existing resources to be diverted to address those needs.

The department anticipates continued challenges to retain and recruit experienced staff and appropriately address succession planning.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Representation</b>				
Administration of all legal affairs				
% of clients satisfied with Litigation Section services	80%	100%	90%	90%
% of federal cases dismissed, ending the case prior to trial	66%	100%	80%	80%
<b>Training</b>				
Training to reduce legal issues				
# of training sessions conducted (Litigation)	7	24	6	6
# of training sessions conducted (Transactional)	27	22	15	15
<b>Legal Documents</b>				
Preparation of all legal documents				
# of contracts resulting in unanticipated cost	0	0	0	0
90% of clients satisfied Transactional Section services	80%	100%	90%	90%
95% fast track (FT) contracts reviewed within 3 days	100%	no FT contracts this year	100%	100%
# of ordinances or resolutions requiring revision	0	0	0	0
# of missed PIR deadlines due to attorney error	0	0	0	0

# General Fund

## City Auditor

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,566,657	1,699,149	1,599,654	1,793,524	94,375	5.55%
Gen Operating & Maintenance	119,199	145,740	163,718	161,397	15,657	10.74%
Expenses	\$ 1,685,855	\$ 1,844,889	\$ 1,763,372	\$ 1,954,921	\$ 110,032	5.96%
FTE		16.43		16.43	0.00	0.00%
AP		18.00		18.00	0.00	0.00%

### DEPARTMENT PURPOSE AND GOALS

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

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

### MAJOR ACCOMPLISHMENTS

The City Auditor's Office implemented automated work paper software, a best practice within the audit profession. Internal audits continue to result in increased city revenue and reduced costs in an amount that is comparable to the departmental budget.

### FY2019 DISCUSSION

The FY2019 Adopted Budget includes a fully staffed department with no vacancies, as well as an increase in expenses due to an increase in software licenses for the automated audit work paper system. Staffing increased by 2 APs and 0.95 FTE due to the conversion of two temporary positions to regular. The positions include one senior auditor and one auditor with limited hours. This action had no financial impact to the General Fund.

There are no other significant changes in service level represented in the FY2019 Adopted Budget.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Internal Audit</b>				
Help ensure that City departments have adequate internal controls, risk management and government processes, and report audit conclusions to assist the Mayor and Council in the effective discharge of their responsibilities.				
% of audit recommendations are fully implemented by target date	76%	65%	80%	85%
% of annual audit plan completed by end of fiscal year	64%	65%	75%	80%

# General Fund

## City Manager's Office DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	102	-	-	-	-	0.00%
Other	10,774	-	100,000	-	-	0.00%
Transfer In	275,250	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 286,127</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	6,081,933	4,693,968	4,700,040	5,110,771	416,803	8.88%
Gen Operating & Maintenance	2,211,219	4,395,587	4,095,587	4,712,039	316,452	7.20%
Transfer Out & Other	-	-	600,000	-	-	0.00%
<b>Expenses</b>	<b>\$ 8,293,153</b>	<b>\$ 9,089,555</b>	<b>\$ 9,395,627</b>	<b>\$ 9,822,810</b>	<b>\$ 733,255</b>	<b>8.07%</b>
<b>FTE</b>		<b>35.25</b>		<b>35.25</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>36.00</b>		<b>36.00</b>	<b>0.00</b>	<b>0.00%</b>

## DEPARTMENT PURPOSE AND GOALS

The City Manager's Office is composed of five divisions: Administration, Mayor and Council, Human Relations, Governmental Relations and the Directions Home program.

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

The Mayor and Council Office supports the City Council with a full-time staff and council aides, provides oversight of office operations, handles citizen concerns and suggestions, drafts correspondence and speeches and works on various special projects.

The Human Relations Division is responsible for enforcing the city's anti-discrimination laws, carrying out the civil rights enforcement functions of the City Code and the policy directives of the Human Relations Commission. This division now has oversight of the American Disability Act coordinator.

The Governmental 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.

The Directions Home Division is responsible for the Directions Home Program — the city's 10-year plan to make chronic and persistent homelessness non-existent in the City of Fort Worth.

# General Fund

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## MAJOR ACCOMPLISHMENTS

The FY2018 City Manager's Office priority initiatives and accomplishments include the following:

Government Relations led efforts to develop and execute a plan to have Mayor Price introduced to the Executive Staff of President Donald Trump, which led to continued White House invitations with the Trump Administration; allow the city to address pension issues locally rather than require legislature actions; have areas of Fort Worth considered for an Opportunity Zone designation; have City Council members and staff visit with Vice President Pence's Office, key staff in the Executive Office of the President, Office of the United States Trade Representative, the U.S. Environmental Protection Agency and the U.S. Department of Transportation.

Directions Home created the Veterans Housing Fund and a Veteran Navigation position. The Veterans Housing Fund has enabled 30 individuals experiencing homelessness obtain housing that otherwise could not receive assistance from other veteran programs.

Directions Home allocated the first diversion funds in our homeless system. An important tool in reducing homelessness is helping individuals identify alternatives by: living with family, connection to eviction prevention funds, one-time funds that allow them to quickly move into an apartment for example. Since April 1, 2018, the Diversion Funds have assisted 81 individuals.

Directions Home was instrumental in developing a new system of Continuum of Care (CoC) governance which gives elected leadership a larger role through creation of CoC Leadership Council (Mayor Price, Mayor Williams, Judge Whitley, Parker County Judge, Chair of Mayor's Council of Tarrant County).

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts increase by 2 APs and 2.00 FTEs due to the transfer of one senior HR analyst from Human Resources Office to City Manager's Office and an adjustment to transfers to the Communications and Public Engagement department last year. There is no financial impact to the General Fund.

The FY2019 Adopted Budget increases by \$354k due to the 2019 State Legislative Session and \$226k due to funding for the educational strategy director. The Mayor's transportation costs are transferred to the Police Department.

## HORIZON ISSUES

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

City Leadership also continues promoting strong partnerships to execute on the Fort Worth Economic Development Strategic Plan completed in 2017. This plan involves every sector of the community and remains a top priority to attract and retain top talent, bring high-paying jobs to Fort Worth, promote the City of Fort Worth on a larger stage both domestically and internationally. Mayor Price promoted the city on several international trips to London, Paris, Brussels and Mexico City.

## General Fund

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The most important horizon issue facing the Government Relations Department will be the 86th State Legislative Session that is set to begin January 2019. This session is predicted to be the worst session for local governments in the history of Texas. The state legislature will attempt to reduce the level of revenues that a city can generate in order to pay for core services and programming. In addition, there will be major attempts to eliminate local government charters, home rule authorities, local government protections and rule-making authority within local governments.

Directions Home is leading a three month pilot project to get flow in emergency shelters in order to reduce the unsheltered population. This pilot has four parts – temporarily expanding emergency shelter capacity, increased diversion/rapid exit funds, creating employment incentives and requesting vouchers for permanent supportive housing. Outcomes from this pilot project will be instrumental in shaping future use of Directions Home funds. Increasing permanent supportive housing – a major focus of Directions Home -- is the development of permanent supportive housing that is well-run and financially sustainable long-term. This involves identifying potential internal and external funding sources.

During FY2017, the Education Initiative concept was launched in support of the community-wide focus on grade-level reading. The community-wide effort is a collective impact approach spearheaded by Read Fort Worth (RFW). The city's Initiative is aimed specifically at the third grade reading to assist in achieving the city-wide goal established by RFW, that is, 100% of 3rd grade students reading at grade level by 2025. As a partner in achieving the goal, the city's approach is to incorporate intentional reading interventions into select programs. These programs will be offered in environments conducive to learning but different than a classroom set-up and be interactive so that reading becomes FUN. Recognizing that early childhood education (Pre-K to 3rd grade) is fundamental to academic success which leads to college or a career, the city's approach is one avenue to creating the workforce necessary to attract businesses, corporations and residents, resulting in a more robust economy as referenced in the city's Economic Development Strategic Plan.

Additionally, the city's approach assures its alignment with the goals of RFW towards collective impact through partnerships with the Fort Worth Independent School District, the business community and community providers of educational programs, as well as local foundations. The city's Initiative is scheduled for complete implementation in the summer of 2019. Additionally, the city is represented and has an assigned liaison to RFW.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Employment</b>				
<b>Human Relations Commission</b>				
Provides information and services related to the enforcement of Federal, State and local anti-discrimination laws; provides staff support to the city council-appointed Human Relations Commission; and provides activities to promote inclusion, respect and diversity thus bettering community relations among Fort Worth's diverse population.				
Average # of days to resolve employment discrimination complaints	142	136	125	<180
Average # of days to resolve housing discrimination complaints	79	142	115	<100
<b>Directions Home Program</b>				
Directions Home is a city program aimed at making homelessness rare, short term and non-recurring.				
Percentage of rapid rehousing clients that increase income	n/a	30%	40%	50%



# General Fund

## City Secretary

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	7,817	5,000	5,000	5,000	-	0.00%
Other	2,300	500	500	500	-	0.00%
<b>Revenue</b>	<b>\$ 10,117</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	1,060,879	1,362,455	1,280,459	1,387,470	25,015	1.84%
Gen Operating & Maintenance	510,984	229,481	550,223	244,008	14,527	6.33%
<b>Expenses</b>	<b>\$ 1,571,863</b>	<b>\$ 1,591,936</b>	<b>\$ 1,830,682</b>	<b>\$ 1,631,478</b>	<b>\$ 39,542</b>	<b>2.48%</b>
<b>FTE</b>		<b>14.00</b>		<b>14.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>14.00</b>		<b>14.00</b>	<b>0.00</b>	<b>0.00%</b>

### DEPARTMENT PURPOSE AND GOALS

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

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

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

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

The Records and Information Management Office advises and facilitates the creation, maintenance, retention, access and disposition of all city records and coordinates distribution and response to public information requests.

The Mayor and Council Communication Center (M&C Center) function produces council agendas and packets.

### MAJOR ACCOMPLISHMENTS

Completed and implemented the Electronic Textual Communications Policy allowing for the transition to Office 365.

# General Fund

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The M&C Center became part of the City Secretary's Office.

The department changed from an off-site records storage vendor, Iron Mountain, to VRC (Vital Records Control) providing significant cost savings to departments and the opportunity to purge many obsolete records.

For the first time, the city recorded over 10,500 requests for public information.

## **FY2019 DISCUSSION**

There are no significant changes in service level represented in the FY2019 Adopted Budget.

## **HORIZON ISSUES**

The unprecedented growth in the requests for public information will require additional resources in future years to keep up with the demand and to maintain the high level of customer service we currently have.

Continued implementation of the city-wide Enterprise Information Management System (EIMS) will begin to show benefits in access to information both internally and externally.

Continued implementation of internal process to streamline the agenda management process.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Elected/Appointed Official Management</b>				
Assists the City Council, Boards and Commissions, and appointed officials to fulfill their legislative duties and responsibilities.				
% of City Council presentation materials available on Granicus system within 2 days of meeting.	100%	95%	100%	100%
# of documents into Laserfiche	11,134	4,112	5,000	5000/yr
% of City Council and Corporation Board meeting minutes finalized within 2 days of meeting	93%	93%	95%	100%
<b>Legislative Document Management</b>				
Ensures that the legislative records of the city are timely and properly recorded and accessible to internal and external customers.				
% of Ordinances and Resolutions processed within 5 days of Council meeting	79%	50%	80%	80%
% of contracts processed within 2 days of receipt	100%	90%	95%	90%
<b>Information Inventory, Retention, and Disposition</b>				
Advise and facilitate enterprise information management, inventory, access, and disposition of all City records and information.				
Cubic feet (cf) of records destroyed according to legal process	8,270	5,152	7000	N/A
<b>Public Information</b>				
Administer the City's public information request program				
Median # of business days to process Process public information requests days	5.8	6.4	6.5	6.5
% of public information request liaisons current with training requirements	85%	92%	90%	100%
# of public information requests processed	9,513	10,052	11,550	N/A

# General Fund

## Code Compliance

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	2,243,466	2,423,041	2,368,041	2,378,422	(44,619)	-1.84%
Charge for Service	2,964,957	2,430,478	2,485,478	2,503,464	72,986	3.00%
Use of Money & Property	223	-	-	-	-	0.00%
Other	26,674	27,440	27,440	27,800	360	1.31%
Transfer In	1,643,220	1,825,850	1,825,850	1,831,457	5,607	0.31%
<b>Revenue</b>	<b>\$ 6,878,541</b>	<b>\$ 6,706,809</b>	<b>\$ 6,706,809</b>	<b>\$ 6,741,143</b>	<b>\$ 34,334</b>	<b>0.51%</b>
Salaries & Benefits	14,733,220	14,811,742	14,658,214	14,854,572	42,830	0.29%
Gen Operating & Maintenance	4,530,287	5,398,338	5,021,614	6,118,318	719,980	13.34%
<b>Expenses</b>	<b>\$ 19,263,506</b>	<b>\$ 20,210,080</b>	<b>\$ 19,679,828</b>	<b>\$ 20,972,890</b>	<b>\$ 762,810</b>	<b>3.77%</b>
<b>FTE</b>		<b>209.50</b>		<b>209.50</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>210.00</b>		<b>210.00</b>	<b>0.00</b>	<b>0.00%</b>

### DEPARTMENT PURPOSE AND GOALS

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

The Administration Division oversees the departmental budget, accounting, and human resource functions.

The Code Enforcement Division includes the following sections: Neighborhood Investigations, Building Standards and Special Projects. Neighborhood Investigations provides neighborhood code enforcement, including investigating citizen complaints specific to trash and debris, junk vehicles, zoning violations, environmental investigations and high grass and weeds. Building Standards investigates sub-standard housing issues, facilitates the activities of the Building Standards Commission, performs multifamily housing inspections and coordinates structural demolitions.

The Environmental and Health Services Division includes Consumer Health as well as Air and Water Quality monitoring. Consumer Health issues permits, performs health inspections, and complaint investigations of food establishments, public swimming pools/spas, day care centers and hotel/motels. Additional responsibilities include plan reviews, food handler and pool operator training and mosquito disease surveillance. Environmental provides 24 hour air quality monitoring across the Metroplex and surrounding areas. They also monitor storm water quality and investigate possible violations.

Animal Welfare provides field responses for stray animals, wildlife, animal cruelty complaints and bite investigations. It also provides care and a safe environment for sheltered animals, as well as facilitating animal adoptions at the Shelter and at two satellite adoption centers located at local PetSmart stores. The Department's spay/neuter clinic is administered through this division.

# General Fund

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

## MAJOR ACCOMPLISHMENTS

Through collaborating with outside agencies, Animal Care and Control maintained a 91% live release rate in FY2018 and received \$397k in grants and donations, including an adoption trailer and van. Funding for a second animal shelter passed in the 2018 Bond Election and the department is currently working through the selection process for a contractor.

Code Enforcement has surpassed their nuisance abatement key performance indicators by 25% and received 40 abatement orders from the Building Standards Commission. The scope and funding for nuisance abatement contracts will increase, allowing the department to better address litter throughout the City of Fort Worth. Code Enforcement was also awarded a \$120k grant for a disaster relief trailer.

Consumer Health amended the city's ordinance on smoking by partnering with Blue Zones Project, SmokeFree Fort Worth, SmokeFree Texas, and other stakeholders. Consumer Health also selected and is implementing HealthSpace; a new data management system.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts decrease by 3 APs and 3.00 FTEs due to erroneously including three overage positions. There is no financial impact to the General Fund.

The FY2019 Adopted Budget includes increases to general operating and maintenance due to contractual service additions that cover annual software costs as well as startup costs for an online consumer health course.

There are no significant changes in service level represented in the FY2019 Adopted Budget.

## HORIZON ISSUES

Animal Care and Control anticipates the opening of a second animal shelter in FY2020 or FY2021 as part of the 2018 Bond Program. With this addition, the department will see a rise in operating costs.

Code Enforcement has a desire to bring greater efficiency to the Building Standards Commission by allowing injunctive relief cases (permanent nuisance abatements) to be heard by Municipal Court instead of District Court.

Consumer Health Fee evaluations are needed to continue to support the current services provided to a growing consumer base.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Building Standards</b>				
To protect occupants and the community from substandard and hazardous buildings.				
% of new cases presented to the Building Standards Commission that are priority 1 hazardous structures	86%	90%	85%	90%
<b>Field Investigations</b>				
To preserve and enhance public health, welfare, and safety through services that focus on education, prevention, compliance, and community partnerships.				
% of neighborhood code investigations that are priority 1 or 2 violations	91%	91%	90%	95%
% of vacant and open structures that are secured within 30 days	99%	99%	99%	99%
% abatement on courtesy notices issued by the Code Ranger volunteers	78%	74%	75%	75%
<b>Animal Care and Control</b>				
The Animal Shelter intakes and houses stray, owner surrendered and impounded animals. It operates adoption centers, spay/neuter and medical treatment clinics, and administers pet foster and rescue programs. Field services impounds sick and stray animals, investigates animal bites and other specialized cases.				
Live release rate	100.00%	99.97%	91%	91%
# of animals altered (spayed/neutered)	6,687	6523	8100	8100
# of stray dogs returned to owner in the field	1238	1331	1500	1500
<b>Solid Waste Contract Management</b>				
Solid Waste Services provides residential solid waste collection, processing and disposal and landfill disposal services through public/private contracts and collaboration.				
# of missed waste collection per 1000 households	1.29	1.52	<1	<1
% of waste diverted from landfills	22%	19.35%	25%	25%
Average pounds of waste collected per household	54.86	61.79	57.15	<56
<b>Consumer Health Plan Review, Permitting, &amp; Health Inspections</b>				
To promote disease prevention to ensure a safe and healthy community.				

## General Fund

% of permitted food establishments that have a passing inspection score	99%	100%	95%	100%
% completion of required inspection at high risk permitted restaurants, daycares, pools, motels & hotels	100%	100%	95%	100%

### Environmental Investigations

To ensure compliance with the Clean Air Act and clean Water Act through inspections, investigations, and spill/emission response to protect local air and water quality.

% of high priority environmental complaints responded to within 24 hours	100%	100%	100%	100%
% of routine environmental investigations completed in accordance with authorized timelines	74%	50%	80%	80%

### Solid Waste Drop Off Stations

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

% increase in # of visits to Drop-Off Sites	3%	4%	15%	15%
Total pounds of household hazardous waste collected	3,802,779	3,429,505	N/A	N/A

# General Fund

## Communication and Public Engagement

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Transfer In	-	1,554,152	1,554,152	1,554,212	60	0.00%
<b>Revenue</b>	<b>\$</b>	<b>\$ 1,554,152</b>	<b>\$ 1,554,152</b>	<b>\$ 1,554,212</b>	<b>\$ 60</b>	<b>0.00%</b>
Salaries & Benefits	-	3,315,053	3,267,085	3,364,907	49,854	1.50%
Gen Operating & Maintenance	-	745,360	745,360	763,761	18,401	2.47%
Transfer Out & Other	-	3,594	3,594	-	(3,594)	-100.00%
<b>Expenses</b>	<b>\$</b>	<b>\$ 4,064,007</b>	<b>\$ 4,016,039</b>	<b>\$ 4,128,668</b>	<b>\$ 64,661</b>	<b>1.59%</b>
<b>FTE</b>		<b>41.00</b>		<b>42.00</b>	<b>1.00</b>	<b>2.44%</b>
<b>AP</b>		<b>41.00</b>		<b>42.00</b>	<b>1.00</b>	<b>2.44%</b>

### 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 a 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 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 Call Center responds to all resident calls that come in through the city's primary phone number. The division is also involved in the implementation of the city's new Customer Relationship Management (CRM) system.



# General Fund

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## MAJOR ACCOMPLISHMENTS

During the past year the Department has taken on several new initiatives and expanded some programs that have been in existence for several years. This year the department:

- Produced a comprehensive recreation catalog for all community centers. This new catalog allows us to share information with residents on all the programming that is taking place in our centers. A sponsorship was obtained from Blue Zones in order to reduce the expense of producing the catalog.
- Expanded our outreach through GovDelivery email. We currently have more than 205,000 subscribers for 80 different topics.
- Developed a citywide volunteer policy. This program standardizes the background check and registration policy and procedures for all city volunteers. The new volunteer coordinator worked with departments to make sure they had a hand in crafting this new policy.
- Coordinated all communications and outreach for the FY18 Bond Program. The CPE staff was responsible for organizing and staffing the 20+ community meetings for the bond election. They also created all of the collateral material and produced a video to educate residents on the election.
- Expanded the Mayor's Community Engagement Workshops and Neighborhood Awards annual event to include more diverse workshops and a more equitable awards format. This has allowed us to provide more vital information to our residents and also recognize the great work going on in our neighborhoods.
- Supported the communications and outreach for the city's Neighborhood Improvement Initiatives in Stop Six and Ash Crescent neighborhoods. This included meeting support and collateral material for residents.
- Increased Call Center third party quality evaluations in order to provide better customer service to residents. This allows representatives and supervisors to work together to make sure that all of our call center employees are trained and ready to address issues throughout the city.
- Led implementation of six divisions in the Customer Relationship Management System to include Park Forestry, Graffiti, Contract Mowing, City Manager's Office, Mayor's Office and City Secretary's Office.
- Expanded our video production to provide more short informative videos for departments. We also started an internship program with local students in order to provide job training for them and new video footage for our programs.
- Supported the city's Race and Culture Task Force initiative with communications and outreach support. Provided staff support for the committees. Organized and staffed all public meetings and town halls. Maintained the task force social media and web presence.
- Increased our outreach through social media including Facebook (12,500+ likes), twitter (154,000+ followers) and Nextdoor (207,000 households).

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts increase by 1 AP and 1.00 FTE due to the conversion of a public education specialist position from temporary to regular. The FY2019 Adopted Budget also includes an increase of 1 AP and 1.00 FTE from the FY2018 budget due to the transfer of a volunteer coordinator from the Library. There is no financial impact to the General Fund.

## HORIZON ISSUES

During the coming year, the Department will:

- Continue implementation of the new CRM which will allow us to improve customer service and make it easier for our residents to report problems in one central location. This will include a public-facing dashboard, chat function and mobile app.

## General Fund

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- Expand our outreach to underserved groups. We have greatly increased our outreach with our Hispanic population and our faith-based organizations. We will continue to look for opportunities to expand this event further and also identify other underserved groups in our community.
- Update the Content Management System (CMS) for [fortworthtexas.gov](http://fortworthtexas.gov) and work with departments to audit content on the website.
- Expand and improve the intern program with FWISD. This year we will work with seniors to do special projects and will also have opportunities for other students to work on projects with the FWTV staff.
- Refine the Capital Projects webpages to include a mapping feature.
- Assist with the implementation of the Race and Culture Task Force recommendations.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Mass Communications</b>				
Disseminate information and provide transparency to city residents and stakeholders.				
# of special interest videos produced	62	48	62	5%>
% of media requests responded to	99%	97%	100%	100%
% of subscribers who read city communications at least once every 90 days (engagement rate)	44%	53%	55%	35%>
% increase in subscribers to City News	100%	32%	37%	5%>
Increase viewership of YouTube videos	N/A	5896	6190	5%>
<b>Community Engagement</b>				
Education on city services and programs to adults, youth and neighborhood organizations				
% of registered neighborhood meetings attended at least once by staff	99%	95%	100%	100%
% of meeting reports submitted online within 2 days	91%	90%	100%	100%
Increase the number of adults educated about city services and new initiatives 5% over previous year	N/A	15783	16572	5%>
Increase the number of adults educated about city services and new initiatives over the previous year	N/A	11552	12129	5%>
KPI 5				
<b>Call Center &amp; Customer Service</b>				
Customer Care provides agency specific telephone services and acts as the City's general switchboard for inquiries and requests for services.				
Call abandonment rate	4.11%	4.26%	<5%	<5%
Average call wait time in seconds	0.27	0.3	<30	<30
% of calls answered within 60 seconds	83.51%	82%	80%	80%

# General Fund

## Economic Development DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount %	
Use of Money & Property	149,867	147,337	147,337	151,105	3,768	2.56%
Other	16,608	150	150	450	300	200.00%
Transfer In	506,623	567,924	567,924	676,034	108,110	19.04%
<b>Revenue</b>	<b>\$ 673,098</b>	<b>\$ 715,411</b>	<b>\$ 715,411</b>	<b>\$ 827,589</b>	<b>\$ 112,178</b>	<b>15.68%</b>
Salaries & Benefits	1,851,431	1,565,628	1,565,628	2,048,375	482,747	30.83%
Gen Operating & Maintenance	14,015,097	16,195,585	13,221,758	15,948,656	(246,929)	-1.52%
Transfer Out & Other	-	3,844,817	4,030,752	3,844,817	-	0.00%
<b>Expenses</b>	<b>\$ 15,866,527</b>	<b>\$ 21,606,030</b>	<b>\$ 18,818,138</b>	<b>\$ 21,841,848</b>	<b>\$ 235,818</b>	<b>1.09%</b>
<b>FTE</b>		<b>20.00</b>		<b>23.00</b>	<b>3.00</b>	<b>15.00%</b>
<b>AP</b>		<b>20.00</b>		<b>23.00</b>	<b>3.00</b>	<b>15.00%</b>

## DEPARTMENT PURPOSE AND GOALS

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

The Administration Division oversees the department's budget, payroll, and human resources functions.

The Strategic Development and Revitalization team is responsible for business recruitment and retention, small business support, entrepreneurship initiatives, international business activities, incentives, oversight of the tax increment financing districts, targeted area redevelopment, and components units including the Local Development Corporation. The team also managed the Economic Development Strategic Plan Initiative in FY2018, including the implementation of the plan.

The Office of Business Diversity implements and tracks compliance with the city's Business Diversity Enterprise (BDE) Ordinance in order to create more diversified procurement and contracting opportunities. Additionally, this division provides assistance to small and medium-sized businesses focused on increasing direct awards and city procurement dollars to Minority Business Enterprise (MBE)/Small Business Enterprise (SBE) firms through training and support programs.

## MAJOR ACCOMPLISHMENTS

The Economic Development Department completed the first Economic Development Strategic Plan for the City of Fort Worth. The Strategic Plan was accepted by the City Council on December 12, 2017. The Economic Development team has been focused on the implementation of the over 200 strategies identified in the plan. In

# General Fund

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addition to reorganizing the department, great strides have been made regarding messaging, a revised incentive strategy, and launching a Medical Innovation District.

To support the implementation of the Strategic Plan, the department implemented a customer relations management system (Salesforce) to effectively track projects and implement a business retention program. Likewise, the Office of Business Diversity implemented a new Business Diversity Compliance System (B2GNow).

The Local Development Corporation, managed by the Economic Development Department, sold Pinnacle Bank Place/250 Lancaster, providing additional resources to the City of Fort Worth to support economic development efforts.

## **FY2019 DISCUSSION**

The FY2019 Adopted Budget includes an increase of 3 APs and 3.00 FTEs from the FY2018 budget due to the addition of two economic development specialists for 2.00 FTEs and the addition of one business development coordinator for 1.00 FTE. The FY2019 Adopted Budget increases funding for one senior management analyst for 0.40 FTE, one senior administrative assistant for 0.50 FTE and one administrative technician for 0.60 FTE. These FTEs were previously funded by grants.

The FY2019 Adopted Budget increases by \$482k in salaries and benefits mainly due to increased city funding for five employees previously funded by grants and a new economic development specialist noted above. The FY2019 Adopted Budget increases by \$185K for a transfer from the Fort Worth Local Development Corporation to provide funding for implementation of the Economic Development Strategic Plan. The FY2019 Adopted Budget increases by \$363k for estimated 380 agreement incentive payouts to businesses with new development in Fort Worth and cooperative funding for a medical innovation district in Fort Worth.

## **HORIZON ISSUES**

The Economic Development Department will be evaluating the city's role in entrepreneurial and small business development in FY2019 and numerous new partners in the ecosystem. A Small Business/Entrepreneurial Ecosystem Audit will be conducted to further support this effort. There is continued uncertainty related to the Small Business Initiatives funded entirely through a State grant in partnership with UNTHSC. Additionally, this impacts funding for IdeaWorks Fort Worth.

The Business Diversity team is manually keying contract payments to thousands of Prime Contractor records due to inability to extract financial data from BuySpeed Online and upload into B2GNow. Staff has been working with other city departments to address this problem. This is creating challenges in being fully compliant to the BDE Ordinance as staff resources are limited. Currently contract compliance specialists handle 300-400 contracts each. These numbers are expected to increase due to the implementation of the 2018 Bond Program. This does not allow the Economic Development Department to host and/or attend the workshops and events necessary to support efforts to build capacity.

In addition to Business Diversity staffing challenges, the Economic Development Department has an increasing need for a dedicated marketing/public information position, as well as resources to support economic development marketing and messaging.

The Economic Development Department, through the Office of Business Diversity, is required to complete an Availability and Disparity Study. This study should begin in FY2019 and be completed in FY2020.

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Finally, capital maintenance at Guinn Campus is a concern. Significant issues that must be addressed include the parking lot, roof and HVAC replacement.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Business Recruitment</b>				
Utilize performance-based incentives and public/private partnerships to attract corporate clients from designated industry clusters.				
Increase commercial property tax base by 3%	9.50%	10%	3%	5%
% of incented projects require wages that meet the average Tarrant County wage rate	50%	68%	75%	100%
<b>Business Retention</b>				
To develop relationships with local businesses to prevent their relocation, establish early warning systems to identify at-risk businesses that require assistance and/or promote the expansion of the business that adds jobs and investment.				
Number of retention visits	46	23	80	80
<b>Minority Small Business or Women-Owned Business Enterprise (MSWBE)</b>				
Responsible for implementing and tracking compliance with the City's Business Diversity Enterprise (BDE) Ordinance in order to create more diversified procurement and contracting opportunities.				
# of MSWBE outreach events hosted/attended.	64	116	25	25
25% of applicable citywide contract \$ go to MSWBEs	31%	30.00%	25%	25%
<b>Commercial Mixed Use</b>				
To partner and expedite commercial and mixed-use projects that will provide an overall positive impact for the City and expand the City's tax base in a manner that exceeds the service delivery costs to the City				
% of approved incented projects with at least 10:1 private to public investment ratio	73%	76%	100%	100%
90% of incented development has a positive net fiscal impact to the general fund	67%	70%	90%	90%
<b>Targeted Areas</b>				
Manage the City's Tax Increment Finance District program so that the individual districts experience positive tax base growth.				
% of new development projects that exceed 150% of current per acre taxable value for their area	82%	88%	85%	85%
Year-over-year % growth of City property tax revenue within targeted areas	8.18%	10.00%	5%	5%

## General Fund

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Annual appraisal growth rate of Target Areas compared to City of Fort Worth as a whole

1.40%

2.30%

3%

3%



# General Fund

## Financial Management Services

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Property Tax	345,461,969	371,235,691	371,235,691	401,690,423	30,454,732	8.20%
Sales Tax	148,343,548	154,573,000	154,573,000	163,151,802	8,578,802	5.55%
Other Tax	54,976,128	54,820,905	54,820,905	55,487,905	667,000	1.22%
License & Permits	329,826	327,878	327,878	337,000	9,122	2.78%
Intergovernmental	152,783	50,000	50,000	-	(50,000)	-100.00%
Charge for Service	9,207,655	9,131,116	9,131,116	9,730,090	598,974	6.56%
Use of Money & Property	(4,469)	-	-	-	-	0.00%
Other	465,966	348,000	348,000	500,250	152,250	43.75%
Transfer In	32,130,436	33,945,979	34,000,979	34,658,272	712,293	2.10%
<b>Revenue</b>	<b>\$591,063,843</b>	<b>\$624,432,569</b>	<b>\$624,487,569</b>	<b>\$665,555,742</b>	<b>\$ 41,123,173</b>	<b>6.59%</b>
Salaries & Benefits	8,689,154	8,448,618	8,784,389	9,105,004	656,386	7.77%
Gen Operating & Maintenance	2,627,085	3,127,079	2,944,716	3,142,571	15,492	0.50%
Transfer Out & Other	-	17,000	72,000	-	(17,000)	-100.00%
<b>Expenses</b>	<b>\$ 11,316,238</b>	<b>\$ 11,592,697</b>	<b>\$ 11,801,105</b>	<b>\$ 12,247,575</b>	<b>\$ 654,878</b>	<b>5.65%</b>
<b>FTE</b>		<b>89.00</b>		<b>89.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>89.00</b>		<b>89.00</b>	<b>0.00</b>	<b>0.00%</b>

### DEPARTMENT PURPOSE AND GOALS

The Financial Management Services Department has complete responsibility for the financial administration of the city. These duties are performed by the following divisions: Administration, Accounting, Financial Reporting, Treasury, Financial Systems Management, Public Improvement District (PID) Administration and Purchasing.

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

The Accounting Division maintains the general ledger, performs grant accounting and administration, and records and tracks the city's capital assets in an accounting system conforming to city charter requirements and municipal accounting principles. This team also completes bank and balance sheet account reconciliations in addition to performing fund level reviews to ensure the accuracy of entries made to general ledger accounts. This team manages the traditional period-end close processes and oversees interfaces from external systems into the general ledger.

## General Fund

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The Financial Reporting Division prepares all financial publications including the city's Comprehensive Annual Financial Report (CAFR) and coordinates the annual external audit by an independent audit firm as required by the city's charter within the Department of Financial Management Services and throughout the city. This division also assists with general ledger maintenance and completes complex entries to ensure compliance with modified accrual and accrual level account requirements as promulgated by the Governmental Accounting Standards Board (GASB). This team also verses the maintenance of the chart of accounts.

The Treasury Division manages the city's cash, investments, and debt portfolios and is responsible for billing, collection, and deposit of general revenues and licenses. The payroll and accounts payable teams are housed within Treasury, which oversee the disbursement of all city funds. This team manages the city's banking and investment management relationships.

The Financial Systems Management (FSM) Division is responsible for 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. The FSM team assists in driving efficiency in business processes through applying technology solutions across the department.

The PID Administration section administers the city's Public Improvement Districts by coordinating the development of the annual financial plan and budget, assessment rolls, service plans, ensuring compliance with enabling legislation, contract administration, city ordinances and appropriate policies. This section oversees operating PIDs, capital PIDs, and one tourism PID.

The Purchasing Division provides purchasing support for all city departments, disposes of obsolete or surplus materials/equipment and confiscated property, manages the city's vendor relationships, and oversees the city-wide mail operations.

### **MAJOR ACCOMPLISHMENTS**

Certificate of Achievement for Excellence in Financial Reporting for the city's Comprehensive Annual Financial Report Fiscal Year Ended September 30, 2017.

Published the 2017 Comprehensive Annual Financial Report on February 28, 2018 (151 days after fiscal year-end), marking a significant reduction from prior years and well within the State law requirement of 180 days.

Eliminated a ten-year external audit finding related to Capital Asset accounting and financial reporting.

Implemented a 56% reduction in the Average Daily Balance of Departmental Operating cash accounts when comparing activity to fiscal year 2017 allowing interest earnings to increase on cash and investments by 169% which equated to over \$4.5 million.

PID Administrator improved attendance of PID Advisory Board Meeting by attending 100% of meetings.

Stabilized and enhanced PeopleSoft Accounts Receivable/Billing and the iNovah Point of Sale systems in Finance. This included a significant effort to re-engineer and streamline billing and payment receipting processes.

# General Fund

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## **FY2019 DISCUSSION**

While the deployment of new technology and dramatically changed business processes provided the opportunity for substantial improvements to the department's operations, these changes lent themselves to other challenges, such as a higher than average turn-over rate when compared to other departments with general employees and vast technical training opportunities. Coupled with low unemployment rates and a metropolitan statistical area with a shortage of finance and accounting professionals, the Department of Financial Management Services has recently focused efforts on talent development and retention. In recent years, the department has restructured and reclassified positions to accommodate the necessary levels of education and skills needed to support the operations. The fiscal year 2019 budget reflects increases to salaries and benefit funding as a result of a funding gap created from these efforts.

## **HORIZON ISSUES**

The Financial Management Services Department expects to address the following issues in FY2019 and beyond, which result in some level of budgetary and/or operations impact.

- Based on the current implementation plan, successfully implement the PeopleSoft Accounts Receivable/Billing and iNovah Point of Sale for Aviation and Code Compliance departments. This will involve substantial redevelopment of business processes.
- Successfully integrate the collection of past due accounts receivable activities with the city's third party collection agency to improve collection efforts and reduce aged receivables.
- Implement an automated invoice processing software system to streamline the activities associated with invoice management.
- Implement the PeopleSoft Inventory module. The three departments anticipated to use the module initially are Fire, Transportation and Public Works and IT Solutions.
- Re-engineer the functionality of the customized enhanced general ledger application within PeopleSoft FINS with respect to how the system is being used for Grants Management to improve the efficiency and effectiveness of the award of local, state, and federal funds.
- Redesign the city's corporate policy and procedures relating to travel and training which includes the adoption of a new policy by the Mayor and Council and the training on new procedures which cover how costs are incurred and reimbursed.
- Continue implementation of newly promulgated GASB standards, including the implementation of GASB Statement No 87, Leases. Which revises existing standards on lease accounting and financial reporting.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Capital Assets</b>				
The purpose of the Capital Asset service area is to safeguard the City's assets by accounting for all capital assets owned by the City through accurate monitoring, accounting and reporting.				
% of Capital projects Reconciled	26%	100%	100%	100%
<b>Grant Accounting</b>				
The purpose of the Grant Accounting service area is to ensure that proper accounting procedures are followed in accordance with each grant agreement as well as Generally Accepted Accounting Principles (GAAP), and to ensure that the preparation of financial reports for governmental and/or funding agencies is performed in a timely and accurate manner.				
Average # of non compliance incidents per grant	0.003	0.023	0	0
% of grant financial reports produced within designated timeframe	16%	26%	100%	100%
<b>Financial Reporting</b>				
Provide timely and accurate financial statements and reports for internal and external users, detailing the financial position and the financial health of the City.				
GFOA Certificate of Achievement for Excellence in Financial Reporting received	Yes	Yes	Yes	Yes
CAFR published before March 1st	Yes	Yes	Yes	Yes
# of material weaknesses or significant deficiencies in Finance controlled operations	2	0	0	0
<b>Cash Operations</b>				
The Cash Operations service area oversees prudent management of the City's cash and investment portfolio. The Cash Operations section supports the collection and disbursement of funds.				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	1.44%	2.27%	2.25%	1.65%
<b>Accounts Payable/Payroll Disbursements</b>				
The Accounts Payable/Payroll service area is responsible for the timely and accurate payment of both employee earned compensation and vendor payments.				
% of ACH payroll files transmitted by COB Wednesday of each pay week	100%	100%	100%	100%
% of invoices paid within 30 days from the invoice date	75.99%	77.40%	100%	100%

# General Fund

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## Debt Administration & Compliance

The Debt Administration & Compliance service area supports the issuance, structure, and repayment of the City's debt. In addition, this service area is responsible for post issuance compliance.

% of compliance with continuing disclosure requirements	100%	100%	100%	100%
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## Procurement

Acquire goods and services at the best value by utilizing best management practices.

Average # of calendar days from requisition to issued purchase order	18	14	15	15
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## Vendor Management

Maintain accurate vendor database information to support efficient payment of City obligations as well as to enhance competition and vendor inclusion in City business opportunities.

Average # of vendors responding to formal procurement requests	4.64	3.7	6	6
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# General Fund

## Fire

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
License & Permits	1,260,534	1,204,000	1,204,000	1,324,250	120,250	9.99%
Charge for Service	1,006,260	1,018,181	1,018,181	1,128,905	110,724	10.87%
Other	470,561	286,575	286,575	300,096	13,521	4.72%
Transfer In	55,160	59,501	59,501	59,501	-	0.00%
<b>Revenue</b>	<b>\$ 2,792,515</b>	<b>\$ 2,568,257</b>	<b>\$ 2,568,257</b>	<b>\$ 2,812,752</b>	<b>\$ 244,495</b>	<b>9.52%</b>
Salaries & Benefits	126,253,426	130,078,328	131,168,473	134,205,413	4,127,085	3.17%
Gen Operating & Maintenance	15,002,651	14,880,641	15,563,486	15,658,518	777,877	5.23%
Transfer Out & Other	287,340	203,927	203,927	203,927	-	0.00%
<b>Expenses</b>	<b>\$141,543,417</b>	<b>\$145,162,896</b>	<b>\$146,935,886</b>	<b>\$150,067,858</b>	<b>\$ 4,904,962</b>	<b>3.38%</b>
<b>FTE</b>		<b>1,003.73</b>		<b>1,015.73</b>	<b>12.00</b>	<b>1.20%</b>
<b>AP</b>		<b>1,013.00</b>		<b>1,025.00</b>	<b>12.00</b>	<b>1.18%</b>

### 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 and other emergencies, first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations and other services. The department encompasses 43 fire stations and is organized into four major sections: Administration, Executive Services, Operations, and Educational and Support Services.

The Administration division administers fiscal and administrative responsibilities including 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. 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.

### MAJOR ACCOMPLISHMENTS

The Fire Departments' FY2018 priority initiatives and accomplishments included the following:

- Opening Fire station 42 (Spinks Airport) and completing property acquisition and design of Fire station 43 (Walsh Development).
- Capital planning for other new fire stations and fire station replacements.

# General Fund

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- Initiating a citywide Continuity of Operations Plan.
- Expanding advertising and recruiting efforts to help broaden the fire trainee applicant pool.
- Developing curriculum for active shooter awareness and response.
- Continuing fire safety education efforts, such as smoke detector drives and drowning prevention activities.
- Developing and enhancing training activities and facility rental opportunities at Bob Bolen.
- Upgrading the Telestaff scheduling system and initiating plans to integrate the system with PeopleSoft.

## **FY2019 DISCUSSION**

The department's adopted budget for FY2019 is \$150M, which is an increase of \$4.9M from the FY2018 budget. Significant budget changes include:

The adopted budget includes a reduction of 2 APs and 2 FTEs after the transfer of two authorized positions from the Fire department to the Information Technology department for a net neutral impact to the General Fund.

The adopted budget increases by approximately \$3M for compensation changes related to civil service personnel, including increases for the civil service base pay, holiday pay and overtime accounts.

The adopted budget increases by \$670k to fund 14 authorized positions (14 FTEs) for a one-time fire trainee class. The class is needed to facilitate the staffing of the new Fire Station 43, which is expected to be operational in FY2020.

## **HORIZON ISSUES**

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

- Identifying cancer prevention efforts.
- Enhancing community outreach and public education efforts.
- Achieving and maintaining a diverse fire service workforce.
- Integrating mobile technology into work activities.
- Designing and building a new fire station along the Chisholm Trail corridor.
- Replacing aging fire stations and support facilities.
- Using advancements in emergency medical services (EMS) technology to improve patient outcomes.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>First Responder Services</b>				
Provide first responder services for all hazards and medical emergency calls.				
Fire turnout time 80 seconds or less 90% of the time	89.1%	88.3%	90%	100%
EMS turnout time 60 seconds or less 90% of the time	71.8%	70.1%	75%	100%
Fire & EMS travel time 4 minutes or less 90% of the time	50.1%	49.7%	50%	100%
Full alarm response time 8 minutes or less 90% of the time	50.3%	49.3%	50%	100%
Residential structure fires contained to the room of origin 55% of the time	55.7%	52.0%	55%	100%
<b>Emergency Management</b>				
Special Needs Assistance Program (SNAP) is an emergency preparedness database available to any resident of North Central Texas, adult or child, who may have an access or functional need that would require assistance before, during or after an emergency or local disaster. Nixle is an open communication platform that connects public safety to the communities that they serve. Nixle enables real-time, two way communication through text, email, voice messages, and social media.				
# participants in SNAP	5,252	5,632	6,000	N/A
# participants in NIXLE	37,376	44,027	49,310	N/A
<b>Community Risk Reduction</b>				
Promoting community risk reduction through inspections, permitting, arson/bomb investigations and public education.				
# of commercial fire inspections completed	13,594	16,138	14,000	15,000
# citizens who received public education	60,721	70,137	80,000	85,000
<b>Emergency Call Center/Dispatch</b>				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				
Emergency calls answered within 15 seconds 95% of the time	96.1%	95.5%	95%	100%
Emergency calls processed within 64 seconds 90% of the time	88.9%	91.6%	90%	100%



# General Fund

## Human Resources

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Transfer In	10	-	-	-	-	0.00%
Revenue	\$ 10	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,665,516	3,543,586	3,714,154	3,480,949	(62,637)	-1.77%
Gen Operating & Maintenance	875,741	1,007,225	1,428,225	1,022,914	15,689	1.56%
Expenses	\$ 4,541,257	\$ 4,550,811	\$ 5,142,379	\$ 4,503,863	\$ (46,948)	-1.03%
FTE		32.18		32.18	0.00	0.00%
AP		33.00		33.00	0.00	0.00%

### DEPARTMENT PURPOSE AND GOALS

The mission of the Human Resources Department is to support and protect the city's most valuable assets, its management and staff. We are 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 Classification, Compensation and Civil Service division; the Employee and Labor Relations division; the Human Resources Information Systems (HRIS)/Records division; the Talent Acquisition Division; Employee Benefits and Wellness divisions; and three divisions representing the Risk Management function that include Property & Casualty, Workers' Compensation and Safety.

### MAJOR ACCOMPLISHMENTS

FY2018 has seen a number of positive events occur that have or continue to benefit the city that include:

- Implementation of an enterprise-wide on-line training platform.
- Changes to the health fund including the introduction of employee health centers, direct contracting with a local hospital system, better utilization management, leveraging a consortium for better pricing in the pharmacy plan and moving non-Medicare eligible retirees to the city's Medicare Advantage plan that have put it on a more sustainable path.
- Enactment of in-house subrogation function that resulted in significant increase in recoveries.
- Lowering of employer covered life insurance costs by over 55%.
- Continued lower workers' compensation cost resulting from formation of 504 network.
- Development of automated forms to streamline processes resulting in more efficient and better user experience.

# General Fund

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## **FY2019 DISCUSSION**

The FY2019 will be characterized by two major restructuring initiatives to the city's pension and leave plans. FY2018 saw the end of a three-year study resulting in a recommendation to the Mayor and Council to put the pension plan on a more sustainable path. The cost and complexity of the city's leave structure will be examined and recommendations made to simplify and administer more easily.

Along with the above, three other major initiatives include the city outsourcing of the administration of Family Medical Leave and Americans with Disabilities Act that should streamline the process and provide a more consistent approach; formally assess the city's Wellness Program and create strategic plan to make the City of Fort Worth's Wellness Program a leader in the field; and provide recommendations on improving Police hiring process for a more consistent, transparent and inclusive recruitment process that identifies the best candidates to serve the citizenry.

## **HORIZON ISSUES**

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

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Health &amp; Benefits</b>				
Administers self-insured plans for medical and worker compensation benefits offered to City employees, retirees, and their eligible spouses and/or dependents this includes an Employee/Retiree Wellness Program, and Occupational Health & Safety Program.				
% change in trend claims costs	3%	7%	7%	7%
% of employees who complete all requirements for reduced health care premiums	86%	85%	85%	85%
<b>Employee &amp; Labor Relations</b>				
Conducts investigations of disciplinary appeals, coordinates defense of unemployment insurance claims, and provides guidance on city personnel policies and procedures. Coordinates negotiation and administration of labor contracts, and reviews civil services hiring decisions.				
% of contract complaints resolved prior to arbitration proceedings	100%	75%	80%	80%
<b>Classification/Compensation &amp; Civil Service</b>				
Provides professional classification, compensation, and civil service testing services.				
% of all completed job classification action requests submitted to Human Resources within 60 days	90%	100%	90%	90%

# General Fund

## Information Technology Solutions

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Intergovernmental	499,947	-	655,962	-	-	0.00%
Charge for Service	29,723,114	35,492,014	35,492,014	11,195,580	(24,296,434)	-68.46%
Use of Money & Property	143,220	-	-	-	-	0.00%
Other	369,769	-	-	-	-	0.00%
Transfer In	7,665	-	-	-	-	0.00%
Use of Fund Balance	-	3,247,562	2,796,725	-	(3,247,562)	-100.00%
<b>Revenue</b>	<b>\$ 30,743,715</b>	<b>\$ 38,739,576</b>	<b>\$ 38,944,701</b>	<b>\$ 11,195,580</b>	<b>\$(27,543,996)</b>	<b>-71.10%</b>
Salaries & Benefits	13,657,548	16,734,437	16,734,437	17,489,514	755,077	4.51%
Gen Operating & Maintenance	16,703,412	19,183,632	19,183,632	20,186,632	1,003,000	5.23%
Transfer Out & Other	1,279,160	2,821,507	3,026,632	4,631,551	1,810,044	64.15%
Contra Accounts	-	-	-	(26,690,372)	(26,690,372)	0.00%
<b>Expenses</b>	<b>\$ 31,640,120</b>	<b>\$ 38,739,576</b>	<b>\$ 38,944,701</b>	<b>\$ 15,617,325</b>	<b>\$(23,122,251)</b>	<b>-59.69%</b>
<b>FTE</b>		<b>158.35</b>		<b>160.35</b>	<b>2.00</b>	<b>1.26%</b>
<b>AP</b>		<b>162.00</b>		<b>164.00</b>	<b>2.00</b>	<b>1.23%</b>

### DEPARTMENT PURPOSE AND GOALS

The Information Technology Solutions (IT Solutions) Department provides for the management of the city's information technology infrastructure, systems and services. The Information Technology Solutions Fund was incorporated to the General Fund in FY2019. Prior to FY2019 the Information Technology Solutions Fund was an Internal Service Fund.

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

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

IT Solutions operates and maintains the Fort Worth Regional Radio System. The system supports more than 33,000 subscribers throughout more than 130 jurisdictions. Revenue from this system offsets annual operating costs.

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

## General Fund

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The Infrastructure Engineering Division consists of the following teams: Platform Technologies, Voice Services, Security, Radio Services, Network Services and Data Center Operations. Platform Technologies provides server and storage operations and supports the email administration. Voice Services operates and maintains the city's telephone system. Security provides cyber threat and vulnerability analysis, early warning, and incident response assistance. Radio Services manages and operates the city's public safety and public works radio systems. Network Services operates and maintains the city's data network. Data Center Operations provides 24/7 support and monitoring of all city IT systems and infrastructure.

The Services Division consists of the following teams: Application Services, Business Analysis & Planning and Support Services. The Application Services division includes application development and implementation of software systems together with computer aided dispatch (CAD), database and geographic information systems (GIS) support. The Business Analysis and Planning group provides business analysis and project management to other city departments for IT projects. The Support Services includes desktop and hardware support which manages the city's desktop computing functions and devices and the Help Desk which provides IT technical assistance and services for all city departments.

The ERP/IT Finance Division is responsible for the operations and maintenance of the city's ERP System and the IT Solutions Department's financial and administration operations. 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 IT Finance team handles financial and budget management functions, allocations, procurement of information technology equipment and services for all city departments, wireless procurement and management along with contract administration. This division is also responsible for the department's human resources related functions.

### MAJOR ACCOMPLISHMENTS

In FY2018, Enterprise Systems implementations or expansions included: Citizen Relationship Management (CRM), Enterprise Asset Management, Mobile Data Computer Refresh, Electronic Citation System, Electronic Agenda and Legislation Management System, and Electronic Forms Automation.

IT Solutions assumed ownership and lifecycle management of several programs, with no additional resources, including Audio/Visual equipment, Digital Signage, Mobile Data Computers, Outdoor Warning Sirens Communications, and Enterprise Forms Automation.

Numerous enhancements were provided to various departmental operations including a Planning and Development Dashboard, Stormwater High Water Warning System, Code Enforcement Online Donations, Municipal Court Customer Chat, Aviation Lease Management System, Fleet Fuel Reconciliation Project Enhancements, Biometric Time Clocks, Queue Management System and electronic forms.

IT Solutions executed the implementation and conversion to a new email retention policy in FY2018. The email retention policy facilitates effective knowledge management and ensures compliance with statutory regulations while managing infrastructure in a cost effective organized storage system.

### FY2019 DISCUSSION

The FY2019 Adopted Budget includes the incorporation of the Information Technology Solutions (ITS) department into the General Fund from the Information Technology Solutions Fund.

# General Fund

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Due to the transition of ITS to the General Fund, the FY2019 Adopted Budget includes contra accounts to allow expense accounts to remain as previously budgeted. These contra accounts recognize the amount of expense related to services provided to General Fund departments that was recognized as revenue in prior years. As part of the General Fund, ITS no longer recognizes revenue from other General Fund departments in the form of allocation revenue, but as a contra to expense.

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts increase by a net of 5 APs and 1.85 FTEs due to the reversal of a transfer from Code and the addition of six interns. The Code IT position decreases by 1 AP and 1.00 FTE. The six interns increase by 6 APs and 2.85 FTEs. There is no financial impact to the General Fund.

Staff consolidation efforts in FY2019 result in a transfer of 2 APs and 2.00 FTEs from Fire and 2 APs and 2 FTEs from Police to IT Solutions. Furthermore, 2 APs and 2 FTEs that were transitioned to ITS as part of the consolidation effort in FY2018 from TPW will be returned as of FY2019. This produces a net increase of 2 APs and 2 FTEs in ITS in FY2019.

There are no significant changes in service level represented in the FY2019 Adopted Budget.

## HORIZON ISSUES

The labor market in North Texas continues to be highly competitive and IT positions compete directly with the private sector to attract qualified candidates. IT Solutions continues to work with Human Resources to offer competitive compensation and achieve the broadest audition for recruitment.

Many strategic programs are on the horizon for ITS in FY2019. This year will produce the kickoff of new programs and the culmination of others.

IT Solutions is working with the Purchasing Department to implement a new procurement system integrated with the Enterprise Resource Planning system.

Infrastructure projects require extensive data collection, detailed mapping, and regular monitoring in remote, hard-to-reach areas or during risky operations. In response, IT Solutions is developing a drone management program. The drones will be particularly useful for disaster risk management initiatives.

An Electronic Agenda Management system will be implemented that will allow Mayor and Council staff to easily manage Mayor and Council Agenda. The system will envelope the creation process from start to finish with an automated system through customizable workflows to appropriate personnel.

The early months of the fiscal year will bring completion to the multi-year Network infrastructure and Telephone system replacement project. All components (services and equipment) of the existing systems have reached end-of-life and are no longer supported by the manufacturer.

The City of Fort Worth will continue to build on the newly improved digital infrastructure to achieve the city's strategic goals. Building on the successes of enterprise systems, the city will continue pushing automation of transactions and paper based business processes.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Analysis and Planning</b>				
Provide enterprise analysis, liaison services, business process modelling, project management, requirements gathering, and technology planning to support technology initiatives for IT Solutions and CFW Business Departments.				
% of secure socket layer (SSL) Certificate installation dates are renewed at least 30 days prior to expiration	88%	100%	90%	100%
<b>Customer Service and End User Experience</b>				
Provides 24x7 technical call center support for City Department staff and external customers that use City of Fort Worth technologies including hardware, software, systems, and infrastructure.				
% of customers satisfied with response to IT requests/tickets	95.99%	95.91%	96.50%	100%
<b>Infrastructure Support &amp; Disaster Recovery</b>				
Provisions, maintains, and supports technology infrastructure including telephones, network services, personal computers, servers, and the trunked radio system.				
Public Safety Internet availability	99.95%	99.63%	99%	100%
Availability for public safety trunked radio channel system	99.991%	99.999%	99.999%	100%
<b>Security</b>				
Provides services required to protect the confidentiality and integrity of the City's information assets.				
% of employees have completed cyber security awareness training	98.05%	98.15%	99%	100%
60% of critical internet security vulnerabilities are remediated within 90 days of discovery	50.89%	46.01%	60%	100%

# General Fund

## Library

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	221,402	212,506	212,506	285,906	73,400	34.54%
Fines & Forfeitures	285,332	256,875	256,875	249,386	(7,489)	-2.92%
Use of Money & Property	171	182	182	214	32	17.58%
Other	6,609	4,425	4,425	4,747	322	7.28%
<b>Revenue</b>	<b>\$ 513,514</b>	<b>\$ 473,988</b>	<b>\$ 473,988</b>	<b>\$ 540,253</b>	<b>\$ 66,265</b>	<b>13.98%</b>
Salaries & Benefits	13,730,582	13,216,174	13,447,855	14,937,503	1,721,329	13.02%
Gen Operating & Maintenance	6,362,744	6,738,741	6,738,741	7,237,979	499,238	7.41%
Transfer Out & Other	-	842,000	842,000	-	(842,000)	-100.00%
<b>Expenses</b>	<b>\$ 20,093,326</b>	<b>\$ 20,796,915</b>	<b>\$ 21,028,596</b>	<b>\$ 22,175,482</b>	<b>\$ 1,378,567</b>	<b>6.63%</b>
<b>FTE</b>		<b>235.32</b>		<b>234.32</b>	<b>-1.00</b>	<b>-0.42%</b>
<b>AP</b>		<b>267.00</b>		<b>266.00</b>	<b>-1.00</b>	<b>-0.37%</b>

### DEPARTMENT PURPOSE AND GOALS

The Fort Worth Library welcomes and supports all people in their enjoyment of reading and recreational materials and their pursuit of learning and information. The Department is divided into two divisions.

The Public Services division comprises the Central Library, 13 branches and two satellite facilities. This division is the first point of contact for residents. In addition to providing the traditional service of providing books, movies and music, the Library:

- Provides quality educational classes, programs and services
- Directly supports and provides leadership for City of Fort Worth education-related initiatives that support school readiness and reading at grade level or above by 3rd grade
- Collects, preserves, and maintains materials related to the city's history
- Bridges the digital and economic divides by providing computer and Wi-Fi access
- Maintains public spaces and establishes community commons

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

### MAJOR ACCOMPLISHMENTS

FY2018 was a rebuilding year for the Library. With the arrival of a new Library director, much of the year was spent forging new relationships and developing a strategic plan. In addition to welcoming over a million visitors and checking out almost 4 million items, the Fort Worth Public Library offered thousands of programs and outreach



# General Fund

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events. In addition, the Library had two notable accomplishments in FY2018: the Mobile Hot Spot program and participation in the Read Fort Worth initiative.

In July 2018, The Friends of the Fort Worth Public Library funded a pilot project to check out 80 mobile Wi-Fi Hot Spots to patrons who do not have internet in their homes. The goal was to help bridge the digital divide around the lack of broadband penetration. The project generated a considerable amount of interest in the community and there were over 300 people on the waiting list.

The Library has been an integral partner in the 100 X 2025 initiative and participated in the Summer Scholars project.

## **FY2019 DISCUSSION**

The FY2019 Adopted Budget includes a decrease of 1 AP and 1.00 FTE from the 2018 Budget due to the transfer of one volunteer coordinator position to the Communications and Public Engagement department. There is no financial impact to the General Fund.

The FY2019 Adopted Budget increases by \$66k in total revenue due to growth in charge for service revenue.

The FY2019 Adopted Budget increases by \$1.2M over the 2018 budget in salaries, due to low salary savings applied to the Library centers in FY2018.

The Department's FY2019 Adopted Budget includes an increase of \$746k for the Golden Triangle library.

## **HORIZON ISSUES**

The Library began work on a three-year strategic plan in FY2018 with completion in December 2018. While the full scope of the plan has not been completed, the overall theme is expansion and access. Expansion may include, but not limited, to expanding the library's hours of operation, increasing the number of programs and expanding the number of locations.

Through the 2014 and 2018 Bond Programs, three new libraries will be added to the system.

- Golden Triangle Library – currently in construction with an opening date in 2019
- Eastside family Library (still to be named) – currently in the design phase with an opening in 2020
- Far South Library (still to be named)

The Library is also looking at two satellite locations which should open in 2019 to include:

- Cambridge Court apartments – In partnership with the Boys and Girls Club, the library would open a small location at the apartment club house in the Las Vegas Trail area. This satellite location will provide library materials and services, including computers. Library staff will offer STEM programming to the Boys & Girls Club
- Ash Crescent neighborhood – Through the Ash Crescent project, the library will provide a library vending machine that will be located at one of the community churches. The machine will provide access to library materials for those residents with a library card

In FY2019, due to overwhelming demand, the Library is expanding the mobile Wi-Fi Hot Spot program. The library will have 200 Hot Spots for check out at eight locations. A private donation from Atmos Energy will fund the pilot program for an additional year.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Branch/Neighborhood Services</b>				
Provide library products, programs, classes and services at locations across the City.				
Hours of computer use	202,759	148,003	202,759	N/A
Total # of materials checked out	4,429,441	3,965,858	4,429,441	N/A
<b>Youth &amp; Teen Services</b>				
Provide stimulating programs, classes, workshops and services that educate and promote the value of reading, learning and self-improvement.				
% of parents who agree library programs contribute to their children's education	100%	100%	discontinuing survey	N/A
% of parents who agree their children will likely read more as a result of attending library programs	97%	95%	discontinuing survey	N/A
<b>Urban Services</b>				
Provide library products, programs, workforce-oriented classes and services at locations across the City.				
# of workforce development training & educational classes offered	789	366	366	789
# of passport applications processed	789	2,051	2,051	1,800
<b>Local History, Archives &amp; Genealogy</b>				
Make archival documents and records available for research; and preserve and promote Fort Worth's history.				
Number of archival items digitized	7,346	8,457	8,880	7,713

# General Fund

## Municipal Court

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	6,743,036	5,203,429	7,003,429	3,980,553	(1,222,876)	-23.50%
Fines & Forfeitures	6,228,859	5,833,799	5,833,799	5,325,499	(508,300)	-8.71%
Other	50,927	111,031	111,031	50,000	(61,031)	-54.97%
Transfer In	141,300	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 13,164,122</b>	<b>\$ 11,148,259</b>	<b>\$ 12,948,259</b>	<b>\$ 9,356,052</b>	<b>\$ (1,792,207)</b>	<b>-16.08%</b>
Salaries & Benefits	13,390,126	13,094,993	12,421,993	12,780,080	(314,913)	-2.40%
Gen Operating & Maintenance	4,307,218	2,815,130	4,615,130	3,015,138	200,008	7.10%
<b>Expenses</b>	<b>\$ 17,697,344</b>	<b>\$ 15,910,123</b>	<b>\$ 17,037,123</b>	<b>\$ 15,795,218</b>	<b>\$ (114,905)</b>	<b>-0.72%</b>
<b>FTE</b>		<b>163.00</b>		<b>156.00</b>	<b>-7.00</b>	<b>-4.29%</b>
<b>AP</b>		<b>163.00</b>		<b>156.00</b>	<b>-7.00</b>	<b>-4.29%</b>

### DEPARTMENT PURPOSE AND GOALS

Municipal Court is a Court of Record with five courtrooms and full court/payment services located in the historic A.D. Marshall Public Safety & Courts Building, two courtrooms and full court/payment services at the Southwest Municipal Court, a twenty-four hour/seven day a week arraignment court operated 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 and the Texas Penal Code. These cases are punishable by fine only. The Department also processes civil parking cases filed within the territorial limits of the City of Fort Worth.

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

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

The Judicial Division is comprised of eleven judges, including a Chief Judge and a Deputy Chief Judge; in addition, there are nine substitute judges. All judges are appointed by the City Council. The Judicial Division is responsible for adjudication of jury and non-jury trials, performing magistrate duties, and administering the Teen Court Program.

The Clerk of the Court Division is responsible for filing of citations, case preparation, setting court dockets, fine collections, administering community service programs, management of the city's jury system, processing civil parking citations, and performing other court-related non-judicial activities. The Arraignment Court and Southwest Municipal Court are separate cost centers that fall under the direction of the Clerk of the Court as well.

The Marshal Division is responsible for bailiff duties, prisoner transfer, building security and warrant production and services. The division is also responsible for lake patrol operations at Lake Worth. The Lake Patrol section,

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part of the Marshal Division, includes four deputy city marshals and one senior deputy city marshal, which have responsibility 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.

## MAJOR ACCOMPLISHMENTS

The following are major accomplishments for the FY18 budget period:

- Outstanding success of the Warrant Forgiveness initiative and Courts in the Community program to demystify the courts while substantially increasing public outreach. This event included a city-wide partnership with the court and other city departments. The court conducted over fifteen Court in the Community events, which resulted in the clearance of over 25,000 outstanding Class “C” warrants.
- The department has made major improvements within the court systems to improve the overall experience. These include the new software that improves timeliness of service, a data clean-up project for more reliable data, and the launch of an online chat tool to improve customer services.
- The department continues to make great strides in training staff with the launch of an internal eLearning program for staff training and knowledge retention. Additionally, seven Clerk of Court staff have completed certification with the Texas Municipal Courts Education Center, all deputy marshals have completed legislatively-mandated court security training, and 29 deputies hold Master Peace Office certificates.
- Transfer of magistration duties for all Class B and higher charges at 350 Belknap to Tarrant County as required by State law.
- Court Financial Management team was recognized by the city’s Chief Financial Officer for their results, of a change drawer audit at CFW Municipal Court, to be considered a model example for how cash funds should be handled.
- The department reorganized and reallocated staff and existing space resulting in improved operations, customer flow, quality of services, and more efficient use of facilities.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts decrease by 2 APs and 2.00 FTEs due to the reduction of two municipal court judge positions, influenced by the decision of Tarrant County to process class A and B misdemeanors and felonies under specific circumstances.

The FY2019 Adopted Budget includes a decrease of 7 APs and 7.00 FTEs from the FY2018 budget including four customer services representative II, one senior customer service representative, one senior account technician and one municipal court clerk due to lower court activity.

The reduction in the nine authorized positions is directly related to decreases in various fines, deferred dispositions and penalty fees. Recent State legislation has strongly influenced Municipal Court’s emphasis for fine payment alternatives statewide. Compliance, in conjunction with ability to pay assessments, is resulting in increases in the number of cases resolved by means other than full payment, such as community service. While the 2018 Warrant Forgiveness program impacted revenue, the total of all declining revenue is partially attributable to the continued drop in filings with the court.

## HORIZON ISSUES

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

- The successful launch of the e-Citation project will impact the future allocation of resources in the department and is anticipated to reduce the number of data entry related issues.

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- Footprint and docket designation at the Southwest Municipal Court based on planned renovation of the existing courtrooms at the A.D. Marshall Public Safety and Courts Building. Long term overall footprint of Court at the Southwest Municipal Court based on reduced filings.
- Creation of a centralized training team in FY2019, by converting existing positions, to provide exceptional training for the entire department. The team will continually evaluate existing and new processes in order to streamline and eliminate variances, redundancies and increase supervisors' opportunities to focus on staff performance, management and providing exceptional customer service.
- While filings have declined, there is a significant increase in state mandated processes which increases time working individual cases. Additionally, potential changes in FY2019 by the state legislature may continue to present challenges to the court on adequate staffing levels.
- Planned opening in FY2019 of the Golden Triangle Library and Court service location and leveraging of audio/video technology for judicial and constituent interactions.
- Decision to not renew the Mansfield contract for operating the 350 W. Belknap arraignment facility, transporting arrested persons, and holding committed persons at the Mansfield Law Enforcement Center has left the overall jail solution tenuous at this time.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Records and Case Management</b>				
Maintain court records and requests for records.				
% of citations that are entered within 3 business days of filing with the court	100%	100%	100%	100%
<b>Adjudication</b>				
Preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.				
% of set Jury cases disposed	95%	62%	80%	80%
% of Jury Trial requests set within 120 days of request date	93%	87%	80%	80%
% of warrants reviewed within 15 days of docket date	100%	80%	80%	80%
<b>Teen Court</b>				
Coordinate activities for the purpose of providing an alternative disposition for juveniles who have entered a plea of guilty or no contest to a Class C misdemeanor, and are otherwise eligible for diversion.				
% of cases referred to Teen Court within 15 days	79%	83%	80%	80%
Process % of cases referred to Teen Court within 15 days	99%	98%	90%	90%
<b>Financial Management</b>				
Accurately process payments of fines for Class C Criminal and Civil Parking violations while maintaining excellent customer service.				
% of mail payments processed within 2 business days	99%	98%	95%	95%
<b>Collections &amp; Enforcement</b>				
Manage the in-house collections program for Time Payment Plans, community service activities and credit time served requests.				
% compliance with Collection Improvement Program guidelines from the Office of Court Administration	100%	75%	85%	85%
% of community court applications scheduled for the next available docket within 5 business days	N/A	100%	95%	95%
<b>Warrants</b>				
Serve warrants and apprehend defendants who have active warrants, serve summons, and participate in prisoner transfer				

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Total # of warrants served annually	33,600	39,283	31,920	31,920
Total # of bookings processed annually	8,400	7,683	7,980	7,980

### Building Security

Maintain security in Court buildings as well as the City Hall.

# of prohibited items prevented from entering City Hall	N/A	1,840	1,840	1,840
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### Lake Worth Patrol

Patrol 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center & Refuge, and 14 surrounding city parks

# of hours of water patrol conducted annually	N/A	836	900	900
# of water safety checks conducted annually	N/A	2,617	2,700	2,700

### Warrant Clerks

Facilitate the confirmation of warrants and provide accurate and timely information to internal and external customers

# of warrants reviewed annually	N/A	267,157	180,000	180,000
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# General Fund

## Neighborhood Services

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	526,829	514,398	514,398	631,509	117,111	22.77%
Use of Money & Property	39,817	180,142	180,142	180,142	-	0.00%
Other	1,240	-	-	5,000	5,000	0.00%
Transfer In	-	-	45,000	-	-	0.00%
<b>Revenue</b>	<b>\$ 567,887</b>	<b>\$ 694,540</b>	<b>\$ 739,540</b>	<b>\$ 816,651</b>	<b>\$ 122,111</b>	<b>17.58%</b>
Salaries & Benefits	3,993,996	3,900,891	4,009,819	4,137,404	236,513	6.06%
Gen Operating & Maintenance	5,105,984	2,251,991	2,296,991	2,699,741	447,750	19.88%
Transfer Out & Other	-	2,854,000	2,854,000	3,147,000	293,000	10.27%
<b>Expenses</b>	<b>\$ 9,099,981</b>	<b>\$ 9,006,882</b>	<b>\$ 9,160,810</b>	<b>\$ 9,984,145</b>	<b>\$ 977,263</b>	<b>10.85%</b>
<b>FTE</b>		<b>161.03</b>		<b>162.03</b>	<b>1.00</b>	<b>0.62%</b>
<b>AP</b>		<b>206.00</b>		<b>207.00</b>	<b>1.00</b>	<b>0.49%</b>

### DEPARTMENT PURPOSE AND GOALS

Created in 2015, the Neighborhood Services Department implements programs that promote economic independence, sustainable housing, and healthy successful neighborhoods. The partnerships that the department develops with residents, businesses, non-profit, and government agencies enhance community development, social services and human capital development.

The goal of the Neighborhood Services Department is to enhance quality of life for residents by strengthening neighborhoods. Services are delivered through the following divisions: Housing and Neighborhood Development (formerly Housing and Community Development); Administration and Loan Services; Community Resources (formerly Community Services); Neighborhood Stabilization and Outreach; Compliance and Planning; and Rehabilitation and Construction Management.

The Housing and Neighborhood Development Division (formerly Housing and Community Development Division) coordinates redevelopment projects and administers the Neighborhood Empowerment Zone (NEZ) program, as well as grant funded and non-grant funded affordable housing and community development projects.

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

The Community Resources Division (formerly Community Services Division) oversees seven of the city's network of community centers and one Community Action Partner (CAP) center. The centers provide recreational, leisure and essential human services. This division also delivers more than \$12 million in state and federal grant-funded social services to eligible households in Fort Worth and Tarrant County through the Community Action Partners program.



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The Neighborhood Stabilization and Outreach Division is dedicated to working with neighborhoods to plan, coordinate, and promote resources to make neighborhoods more livable, address systemic neighborhood issues, and foster resident self-sufficiency. Staff also manages the Alleyway Maintenance Program and Neighborhood Stabilization and Improvement Program. This division also implements the Neighborhood Profile Area/Performance Indicator Initiative, which tracks key performances measures for the city's neighborhoods. They also provide the community outreach that supports the various programs that the department operates and manages.

The Rehabilitation and Construction Division delivers home repair services to low income homeowners through the Priority Repair, Weatherization, Cowtown Brush-up and Lead Safe programs.

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, complying with HUD grant reporting requirements, and enforcing regulatory compliance through training and monitoring activities.

## MAJOR ACCOMPLISHMENTS

**2017 Outstanding Development Award:** This award was received from the Texas Association of Local Housing Finance Agencies (TALHFA) for the Columbia at Renaissance Square multi-family development. The TALHFA is a non-profit organization with approximately 250 members statewide consisting of local housing finance corporations, bankers, attorneys, developers, trustees, service providers, consultants, and others.

**2018 Redevelopment Excellence:** This award was received from the National Association of Local Housing Finance Agencies (NALHFA) for the Columbia at Renaissance Square multi-family development. The NALHFA is the national association of professionals working to finance affordable housing in the broader community development context at the local level.

**Neighborhood Improvement Strategy (NIS)** was a pilot program aimed at using data about neighborhoods to make communities more vital and raise the quality of life. City Council approved \$2.56 million to pilot the Neighborhood Improvement Strategy program in the Cavile Place/Stop Six area for FY2017.

**Stop Six Accomplishments:** Stop Six/Cavile Place was selected as the first target pilot area due to the data that showed its unemployment rate was two-and-a-half times the city average, 78% of the population is categorized as low-to-moderate income, and a crime rate where 65 per 1,000 people were victims of crime. The area needed an aggressive effort to improve neighborhood vitality. The city allocated \$2.56 million in the FY2017 budget to focus on reducing the number of felony incidents, enhancing pedestrian safety, improving residents' perception of their community, improving neighborhood aesthetics, and leveraging additional public and private investments.

Stop Six accomplishments to date include: 7,500 linear feet of sidewalks constructed; 278 tons of vegetation and debris removed from right-of-way and city-owned lots; 373 dead/hazardous/nuisance trees removed from ROW and city-owned lots; 21 substandard structures secured; 18 substandard structures demolished; 1,320 linear feet of walking trail constructed at Rosedale Plaza Park; 29 lights installed at Martin Luther King Community Center and Park; 309 streetlights installed; and 35 police surveillance cameras are being installed.

In FY2018, Ash Crescent was the second neighborhood selected for the revitalization program, designed to make street, sidewalk and other quality-of-life improvements. In return, the neighborhood will be safer and more attractive to private development. Ash Crescent allocation was \$2,767,000.

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Ash Crescent Accomplishments: Ash Crescent is the 2nd neighborhood selected for the neighborhood improvement program. This neighborhood was selected because 50% of the population is at or below poverty level, unemployment rate is 16.2%, 63% of homes are rentals, only 26% of the adult population has a high school diploma, crimes against person is three times citywide average, and crimes against property is 78 per 1,000.

Ash Crescent accomplishments to date include: Code Compliance has installed 24 surveillance cameras to reduce incidents of illegal dumping; 1,218 cubic yards of litter and illegal dumping removed; 558 tires removed; 256 lane miles cleaned; 19 dumping citations have been issued; 9 dead/at-risk trees were removed and pruning and vegetation cutbacks are completed; TPW has begun working on street repairs; 173 streetlights installed; 49 streetlight poles along Riverside Ave. have been painted; 30 police surveillance cameras are being installed; summer play and learn activities were attended by more than 20 children; and Neighborhood Services, in conjunction with the area neighborhood association and Team Better Block, held a Community Carnival attended by over 200 residents.

### Other Accomplishments:

- Implemented new internal seniors program “The Best Years Club”. Southside Community Center to be repurposed exclusively for older adult programming.
- Completed the HUD Assessment of Fair Housing planning process.
- Implemented new ZoomGrants online grants management software.
- VITA (Volunteer Income Tax Assistance) program completed 3,652 filing for over \$6M in refunds.
- Opened the Reserve at Quebec and Mercantile Square developments.
- Facilitated 3 successful 9% Tax Credit Applications.

## FY2019 DISCUSSION

As part of the FY2019 budget, a new staff member was added to oversee the financial duties related to the projects handled by the Fort Worth Housing Financial Corporation (FWHFC). The expenses related to the position will be offset by a reimbursement from the FWHFC which is included in the revenue budget.

The FY2019 budget includes increased funding for the existing Cowboy Santa warehouse lease, and also includes new funding for the Las Vegas Trail project.

## HORIZON ISSUES

The department foresees an unsteady outlook on Federal and State Grant Funding, with a looming threat of potential federal/state budget cuts across all grant funding streams (HUD-CDBG, HHS, CSBG, etc.)

The department continues to face challenges with office space, as staff is not centrally located and is partly housed in leased space.

### Adverse impacts on expanding the supply of affordable housing via:

- Tax credit pricing.
- Higher interest rates.
- Increased construction costs.
- High impact fees and permit fees.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Community Engagement &amp; Education</b>				
Residents are directly enriched and empowered through a wide range of approaches involving direct service, education and collaborative community-serving partnerships.				
# of events where Lead Hazard Reduction information was provided	76	78	60	60
# of Lead Hazard Referrals	259	260	275	275
# of Households receiving energy conservation education	5,796	6,086	6,390	5% increase
<b>Community Action Partners</b>				
Service provision addressing employment, education, better use of available household income, housing, nutrition and emergency services. The overall goal is to lessen the impact of poverty and promote self-sufficiency.				
# of Suppers served to children in nutrition program	113,185	198,507	218,357	10% increase
# of Volunteer Income Tax Assistance (VITA) returns completed	3,593	3,312	3,809	15% increase
\$ amount in Tax Refunds for Volunteer Income Tax Assistance (VITA) participants	\$6,154,999.00	\$5,662,557.00	\$6,228,813.00	10% increase
<b>Housing Programs</b>				
Service provision includes home repairs, energy conservation and home weatherization, and home ownership assistance thereby strengthening and stabilizing neighborhoods.				
# of individuals who received closing cost or downpayment assistance	33	50	55	10% increase
# of Homes repaired thru Priority Repair, CowTown Brush Up, and Lead Healthy Home	587	393	432	10% increase
# of weatherized units that achieved a drop in the Initial Blower Door reading of 30% or more	90	166	110	50% of weatherized units
<b>Compliance &amp; Planning</b>				
Ensures that federal, state and local funds are being expended properly and timely.				
# of Technical Assistance trainings provided to grant recipients	19	20	20	15
% of Public Service Agency and affordable housing providers reviewed annually	100%	100%	90%	90%

# General Fund

## Non Departmental DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other	18,224	-	-	-	-	0.00%
Transfer In	347,899	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 366,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	-	11,686,015	4,000,000	17,871,015	6,185,000	52.93%
Gen Operating & Maintenance	1,377,500	1,822,553	-	2,217,753	395,200	21.68%
Transfer Out & Other	42,594,375	9,459,513	9,459,513	1,225,015	(8,234,498)	-87.05%
<b>Expenses</b>	<b>\$ 43,971,875</b>	<b>\$ 22,968,081</b>	<b>\$ 13,459,513</b>	<b>\$ 21,313,783</b>	<b>\$ (1,654,298)</b>	<b>-7.20%</b>

## 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 FY2019, 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, pay-as-you-go capital for technology, vehicles and equipment replacement funds, as well as non-recurring other contractual costs.

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.

## FY2019 DISCUSSION

The FY2019 Adopted Budget increases by \$6.0M in salaries and benefits for additional retirement contributions. General operating and maintenance increases by \$349k for a disparity study led by economic development. Transfer out and other decreases by \$5.2M as a result of distributing the transfer for information technology refresh to the appropriate departments receiving service, and distributing capital transfers to the appropriate departments as well in the amount of \$1.3M and \$2.8M respectively. Regular operating transfers decrease by \$1.2M for the subsidy for the Energy Savings Program debt service principal and interest costs to the Culture and Tourism Fund due to the debt being eliminated in FY2018.

# General Fund

## Park and Recreation DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	1,770,363	1,889,028	1,889,028	1,960,297	71,269	3.77%
Use of Money & Property	167,869	157,806	157,806	160,836	3,030	1.92%
Other	62,781	40,547	40,547	40,547	-	0.00%
Transfer In	354,607	365,780	365,780	391,015	25,235	6.90%
<b>Revenue</b>	<b>\$ 2,355,620</b>	<b>\$ 2,453,161</b>	<b>\$ 2,453,161</b>	<b>\$ 2,552,695</b>	<b>\$ 99,534</b>	<b>4.06%</b>
Salaries & Benefits	18,855,793	18,991,417	19,005,786	20,220,320	1,228,903	6.47%
Gen Operating & Maintenance	22,178,785	21,777,274	21,777,274	22,603,306	826,032	3.79%
Transfer Out & Other	2,927,489	6,537,941	6,537,941	7,932,724	1,394,783	21.33%
<b>Expenses</b>	<b>\$ 43,962,067</b>	<b>\$ 47,306,632</b>	<b>\$ 47,321,001</b>	<b>\$ 50,756,350</b>	<b>\$ 3,449,718</b>	<b>7.29%</b>
<b>FTE</b>		<b>332.43</b>		<b>334.43</b>	<b>2.00</b>	<b>0.60%</b>
<b>AP</b>		<b>480.00</b>		<b>482.00</b>	<b>2.00</b>	<b>0.42%</b>

## 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 areas of responsibility.

The Administration Office provides overall administrative support, manages the Fort Worth Zoo contract and provides staff support for the Park & Recreation Advisory Board. During emergencies, this division provides coordination of the emergency response.

The Park Operations Division manages the Botanic Garden Fund, and the General Fund operations for the Water Gardens, park reservations, and grounds maintenance for the city parks, medians, right-of-ways, commercial corridors, tax-foreclosed properties and other departments' city-owned properties. This division also manages the Crime Control and Prevention District (CCPD) funded Graffiti Abatement Program.

The Recreation Division manages 14 recreation centers, the mobile recreation program, summer day camp program, the aquatics program, the youth athletics program, and the CCPD funded Late Night Program (FW@6) at the Sycamore Community Center. This division also provides oversight for special use facilities including: the Log Cabin Village and the Fort Worth Nature Center and Refuge.

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 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.

# General Fund

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The Golf and Athletics Division includes the Municipal Golf Fund and the General Fund Athletics facilities and programs. Athletics includes Haws Athletics Center, Bertha Collins Sports Center, McLeland Tennis Center, Athletics Maintenance, Adult Athletics Programs and portions of the CCPD Parks Community Policing Programs. The Municipal Golf Fund is discussed in the Special Revenue Section.

## MAJOR ACCOMPLISHMENTS

Victory Forest Community Center opened January 8, 2018, with an official dedication ceremony on March 3, 2018.

Recognition of the Fort Worth Heritage Tree, the Regional Champion Green Ash (Largest Green Ash Tree in the Metroplex): in collaboration with the City of Fort Worth Forestry Section and the Texas Forest Service.

Tree City USA: Awarded to the City of Fort Worth, 38th consecutive year, from the National Arbor Day Foundation

Tree Growth Award: Awarded to the City of Fort Worth, 17th consecutive year, from the National Arbor Day Foundation.

TripAdvisor 2018 Certificates of Excellence Awards for the Botanic Garden, Log Cabin Village and Nature Center and Refuge. Additionally, the Log Cabin Village received the Hall of Fame designations for 5 consecutive Certificates of Excellence awards.

## FY2019 DISCUSSION

For FY2019 the department shifted formerly contracted litter services to in-house services for the Central District Park Operations and the West District Park Operations, adding two new staff to fulfill the services. The expenses related to the new positions will be offset by the savings of shifting the expense from an outside contractor to in-house services.

The expense budget includes an increase in funding for city mowing, for previously committed enhanced mowing services not funded in prior years and new contract rates.

## HORIZON ISSUES

While park inventory continues to increase, the number of staff maintaining the park assets in Trades Maintenance and Trades Construction was reduced by 5 positions in FY2010 and FY2011, and the work order backlog averages 100 tickets. The Forestry section likewise had a reduction of 4 positions in FY2010 while inventories grow. Backlogs cause work efforts of the crews to focus only on higher priority hazard abatements and reduce the resources available for normal maintenance activities.

Additionally, as put forth in the 2015 Park, Recreation & Open Space Master Plan, goals include providing new parkland and facilities to meet park, recreation and open space needs in developing and re-developing areas of the city.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Resource Management &amp; Maintenance</b>				
Restore and maintain the viability of the park, recreation and open space system by investing in new facilities and re-investing in existing facilities.				
% of priority 1 & 2 park infrastructure work orders completed within 72 hours	88%	100%	100%	100%
% of priority 3 park infrastructure work orders completed within 10 working days	76%	81%	90%	100%
% of priority 4 park infrastructure work orders completed within 4 months	65%	20%	75%	100%
<b>Planning &amp; Development</b>				
Plan and provide new parkland and diverse facilities that meet park recreation and open space needs in the community.				
Meet city-wide park land dedication standard of providing at least 2.50 acres of Neighborhood Based parkland per 1,000 people	1.65	1.97	1.99	2.50
Meet city-wide park land dedication standard of providing at least 3.75 acres of Community Based parkland per 1,000 people	5.21	5.96	6.03	6.03
<b>Conservation &amp; Preservation</b>				
Preserve and enhance the city's natural, historical and cultural developed resources.				
% of priority 1 & 2 emergency forestry work orders completed within 2 days	92%	82%	90%	100%
% of traffic divider contract mowing sites completed on schedule	93	73%	80%	100%
% of ROW contract mowing sites completed on schedule	78	50%	80%	100%
<b>Recreational Opportunities</b>				
To develop and provide programmatic opportunities to meet the needs and desires of the community that encourages healthy lifestyles.				
# level 1 soccer field rentals	5,288	3,167	5,552	5% increase
# participants in Learn to Swim program	1,024	562	1,146	5% increase

## General Fund

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# community center memberships	11,340	6,682	12,502	5% increase
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### Park & Recreation Facilities

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

# park reservations	1111	2,237	1,220	1,200
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### Human Services

To enhance the variety of program opportunities to meet the needs of a diverse population.

# participants in after school programs	587	679	647	5% increase
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# General Fund

## Performance and Budget

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Transfer In	125,365	-	-	-	-	0.00%
Revenue	\$ 125,365	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	2,398,161	2,489,625	2,489,625	2,644,139	154,514	6.21%
Gen Operating & Maintenance	2,578,588	3,668,219	3,743,001	3,594,139	(74,080)	-2.02%
Expenses	\$ 4,976,749	\$ 6,157,844	\$ 6,232,626	\$ 6,238,278	\$ 80,434	1.31%
FTE		24.75		24.75	0.00	0.00%
AP		27.00		27.00	0.00	0.00%

### DEPARTMENT PURPOSE AND GOALS

The Performance & Budget office is composed of two divisions: the Performance and Strategic Management Division and the Budget and Analysis Division.

The Performance and Strategic Management Division is responsible for supporting departments with the tools and training necessary to improve employee and operational performance and efficiency. The division oversees various city wide programs including performance management, Fort Worth Employee University, pay for performance, and Lean Six Sigma. The division also encourages accountability through monitoring and reporting measures, oversees the department business plans, promotes continuous improvement through Lean training, and conducts surveys, operational reviews, and benchmarking to evaluate efficiency and resource allocation.

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

### MAJOR ACCOMPLISHMENTS

The Performance & Budget department achieved several important milestones over the last year. The Performance and Strategic Management Division began developing programs that align with the city manager's philosophy on talent development and expanded training to include several new class series related to the city's core competency areas of communication, problem solving, and continuous improvement. In addition, a highly successful, second all – employee summit on city values was held in the summer and a public-facing community dashboard of key organizational measures was launched. A Certificate of Distinction was received from ICMA for the city's application and use of performance data. Finally, 89 employees were trained as Lean Leaders to improve service and efficiency resulting in a savings of over 31,000 hours and \$620K.

The Budget and Analysis Division oversaw the notable improvement in the city's budgeting, forecasting and reporting process after the implementation and continued development of the Hyperion Planning Software. The

## General Fund

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division also coordinated the accelerated publication of the 5-Year Capital Improvement Plan. Finally the city received the Distinguished Budget Presentation Award from the Government Finance Officers Association, marking the 35th time the city received the award.

### **FY2019 DISCUSSION**

There are no significant changes in service level represented in the FY2019 Adopted Budget.

### **HORIZON ISSUES**

The department continues to implement and enhance existing technology. New system implementations on the horizon include a Learning Management System and Performance Evaluation System. Both support the Talent Development Strategy initiative which focuses on employee development and retention. Currently 70% of our management positions are filled by external candidates. City management has set a future goal of 60% of the management positions to be filled by qualified internal candidates.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Employee Performance</b>				
Build the skills and capabilities of employees through effective evaluations, coaching and training.				
# Performance Office funded classes held, including online	202	106	120	150
# employees trained in Performance Office funded live classes	3496	2966	2800	4500
# classes held citywide, all funding sources (live and online)	557	426	700	750
# employees trained in live courses, all funding sources	8,138	8,815	8,500	8,500
% employee satisfaction: "my annual performance appraisal provides me with meaningful information about my performance"	biennial survey	74%	80%	85%
% employee satisfaction: "Training opportunities are available to me so I can do my job better"	biennial survey	80%	80%	85%
<b>Process Improvement</b>				
To streamline and improve efficiencies of city operations to exceed customer expectations and requirements in core business areas and daily operations.				
# certified in Lean methodologies	43	90	100	100
Hours saved as a result of Lean Leader Projects	N/A	31,000	N/A	N/A
Dollars saved as a result of Lean Leader Projects	N/A	\$620,000	N/A	N/A
<b>Strategic Management &amp; Performance Measurement</b>				
Enhance alignment and analysis of citywide performance measures to create a culture of data-driven decision making and strategic focus.				
% employee satisfaction: "I understand how my department measures its success"	biennial survey	69%	80%	85%
<b>Budget Development &amp; Analysis</b>				
Provide forecasting and financial guidance in the planning and use of resources that best complements and supports city priorities and goals.				

## General Fund

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GFOA Distinguished Budget Presentation Award received	Yes	Yes	Yes	Yes
% variance in sales tax (budget v actual receipts)	5.01%	1.00%	1.00%	≤3%
% variance in property tax (budget v actual receipts)	0.27%	0.01%	1.00%	≤3%

# General Fund

## Planning and Development

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
License & Permits	12,971,380	12,101,394	12,101,394	12,929,039	827,645	6.84%
Charge for Service	4,082,404	4,123,438	4,123,438	4,095,366	(28,072)	-0.68%
Other	133,008	175,132	175,132	967,075	791,943	452.20%
Transfer In	543,344	808,780	818,384	815,272	6,492	0.80%
<b>Revenue</b>	<b>\$ 17,730,136</b>	<b>\$ 17,208,744</b>	<b>\$ 17,218,348</b>	<b>\$ 18,806,752</b>	<b>\$ 1,598,008</b>	<b>9.29%</b>
Salaries & Benefits	11,078,113	12,587,730	11,905,561	13,288,587	700,857	5.57%
Gen Operating & Maintenance	2,533,103	4,378,854	4,388,458	4,963,234	584,380	13.35%
<b>Expenses</b>	<b>\$ 13,611,216</b>	<b>\$ 16,966,584</b>	<b>\$ 16,294,019</b>	<b>\$ 18,251,821</b>	<b>\$ 1,285,237</b>	<b>7.58%</b>
<b>FTE</b>		<b>153.00</b>		<b>162.00</b>	<b>9.00</b>	<b>5.88%</b>
<b>AP</b>		<b>153.00</b>		<b>162.00</b>	<b>9.00</b>	<b>5.88%</b>

### DEPARTMENT PURPOSE AND GOALS

The Planning & Development Department's mission is to build the most livable city in Texas by helping people make sound decisions about the city's growth and development and, accordingly, develop property in ways that benefit the community. The Department consists of four divisions.

The Administration Division is responsible for executive leadership, operations management, transportation planning, and policy development.

The Facilitation Division is comprised of three sections. The Development Coordination section is responsible for managing contracts for the developer installation of public and private infrastructure (roads, water lines, sanitary and storm sewers, stormwater controls and signage, in addition to certain real property contracts). The Transportation Impact Fee section is responsible for managing the city's Transportation Impact Fee program by coordinating Public/Private Partnerships, updating the Impact Fee ordinance and related studies, the calculation/assessment of transportation impact fees, consideration of discounts, review of transportation impact analysis (TIA) and management of Transportation Impact fee credit agreements and credit pools. The Project Facilitation section is charged with helping expedite development projects by heading inter-departmental project teams, negotiating special review accommodations, and acting as the developer's liaison throughout the development review process while also ensuring that the city's regulations and project requirements are still met.

The Development Division reviews and inspects all construction projects for compliance with construction codes to ensure safety and sound building practices and now also ensures compliance with the city's Gas Well Ordinance. The Development Division has four sections. The Customer Service 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 Technology Services section is the department's internal IT section and manages the city-wide permitting system, Accela Automation.

# General Fund

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Parkway Inspections were previously managed in this division; however, an executive decision was made to transfer Parkway Inspections back to the Transportation and Public Works department.

The Planning Division has five sections. The Comprehensive Planning Section coordinates updates of the Comprehensive Plan, conducts research and policy analysis, promotes the development of urban villages, prepares neighborhood plans and manages grants and design contracts for streetscape projects. The Zoning Section administers the city's zoning regulations including Urban Forestry regulations. The Platting Section administers the city's subdivision regulations and implements the city's annexation policy. The Design Review Section administers the city's historic preservation and urban design ordinances. The Appeals Section staffs two Zoning Boards of Adjustment.

## MAJOR ACCOMPLISHMENTS

The Administration Division secured adoption of the Access Management Policy and Collector Network Policy during FY2018.

The Planning Division secured adoption of the 2018 Comprehensive Plan and Historic Preservation ordinance during FY2018.

The Development Division expanded walk-in service for commercial remodels and increased the availability of on-line permits to expedite various permitting processes and expand customer convenience.

The Facilitation Division modified the Community Facilities Agreement (CFA) application process successfully reducing processing time from 3 to 5 weeks; updated and secured adoption of the Transportation Impact Fee study and participated in numerous process improvements and development project facilitations throughout the city such as the Facebook Data Center, Sienna Hill, Bell Helicopter, Top Addition and Union Gospel Mission.

## FY2019 DISCUSSION

To meet city development and growth demands the CFA section, Design Review section, Transportation Impact Fee section and the Storm Water Facility Maintenance Agreement sections added a total of five new staff.

As part of department restructuring the Parkway Inspection program and the corresponding four staff members were transferred to the Transportation and Public Works Department.

Additionally, to meet customer demand, the Expedited Plan Review Team was established adding eight new staff to oversee and manage the new plan review process. As part of the establishment of the Expedited Plan Review Team a new fee to offset the added cost was created.

## HORIZON ISSUES

The Planning & Development Department foresees a continued demand for increased staffing to meet expected service levels and expanded growth. Mixed-use and infill development, transportation funding and active transportation modes are areas to be addressed in FY2019 and beyond.

The demands for form-based codes, design overlays, historic districts and conservation districts will continue along with requests for annexation, special district modifications, and municipal boundary adjustments. As the city continues to grow and diversify, ordinances need updating and integration to meet the demand for urban development types.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Permitting Activities</b>				
To provide developers with guidance and the assistance and special handling necessary to plan and then navigate development projects through the City's various development review and entitlement processes in the most effective and expeditious manner possible.				
% of initial commercial plan reviews completed within 7 working days	46%	66%	95%	95%
<b>Call Center &amp; Customer Service</b>				
Assist residents, developers, contractors, engineers and architects, navigate the permitting, registration and licensing activities required by adopted City ordinances.				
% of calls answered within 71 seconds	67%	54%	90%	90%
<b>Development Facilitation</b>				
Assist Developers and Design consultants to successfully plan and design development projects.				
# of Pre-Development Conferences held	373	404	404	404

# General Fund

## Police

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	6,545	15,440	15,440	16,000	560	3.63%
Intergovernmental	238,824	-	81,241	-	-	0.00%
Charge for Service	697,523	632,445	632,445	665,593	33,148	5.24%
Use of Money & Property	2,448	-	-	-	-	0.00%
Other	735,860	763,433	763,433	528,558	(234,875)	-30.77%
Transfer In	3,413,825	3,004,110	4,704,110	1,734,360	(1,269,750)	-42.27%
<b>Revenue</b>	<b>\$ 5,095,025</b>	<b>\$ 4,415,428</b>	<b>\$ 6,196,669</b>	<b>\$ 2,944,511</b>	<b>\$ (1,470,917)</b>	<b>-33.31%</b>
Salaries & Benefits	205,604,997	208,070,471	220,434,209	220,700,149	12,629,678	6.07%
Gen Operating & Maintenance	29,268,882	31,468,650	30,906,212	32,948,080	1,479,430	4.70%
Capital Accts	13,400	16,000	16,000	16,000	-	0.00%
Debt Service Accts	257,883	262,375	262,375	273,625	11,250	4.29%
Transfer Out & Other	54,065	-	58,504	-	-	0.00%
<b>Expenses</b>	<b>\$235,199,226</b>	<b>\$239,817,496</b>	<b>\$251,677,300</b>	<b>\$253,937,854</b>	<b>\$ 14,120,358</b>	<b>5.89%</b>
<b>FTE</b>		<b>1,874.38</b>		<b>1,872.38</b>	<b>-2.00</b>	<b>-0.11%</b>
<b>AP</b>		<b>1,914.00</b>		<b>1,912.00</b>	<b>-2.00</b>	<b>-0.10%</b>

### 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:

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

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Support, and Finance/Personnel. Each bureau includes two commands, with divisions, sections, and units under each command. The majority of FWPD employees are in the Patrol Bureau, which consists of six divisions representing various geographic portions of the city and includes special response teams, the traffic division, and patrol support services that includes tactical medics, crisis intervention, and air patrol. The Support Bureau provides further police support in the form of detective and investigative presence, intelligence, community programs, and next-tier enforcement such as SWAT. The Finance/Personnel Bureau provides the administrative foundation necessary to manage the budget and departmental finances, maintain the workforce, and elevate officers through further training.

### MAJOR ACCOMPLISHMENTS



## General Fund

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On February 7, 2018, the FWPDP received the official approval of “Recognized” agency and is the largest department in the State of Texas to receive such an honor. Being “Recognized” means that the agency has proven that it meets or exceeds all of the identified best practices for Texas law enforcement. The best practices cover aspects of law enforcement operations such as use of force, protection of citizen rights, pursuits, property and evidence management, and patrol and investigative operations.

The City Council approved the addition of six commander positions to the Patrol Bureau ranks on November 25, 2017, allowing the department to select officers who possess the leadership skills, intellect, experience, and dedication to build and maintain relationships in the community.

The department established a new Mental Health Crisis Intervention Team (CIT). The primary purpose of the team is to reduce the hazards associated with interactions between law enforcement and people with mental illness, to proactively engage those with mental illness that pose a threat to the community as a whole, and to connect those with mental illness with support services as appropriate. The secondary purpose of the CIT is to reduce return calls for service related to mental health, ultimately freeing patrol officers to provide additional service to the community.

On April 3, 2018, exactly one year after the ground breaking, the new North Patrol Division headquarters located at 8755 N. Riverside Drive facility officially opened with a grand opening celebration. The headquarters serves as a command center for Citizens on Patrol volunteers, includes community meeting space, and improved accessibility to police staff for the area.

March 2018, the Fort Worth Police Department moved the Property and Records Management Division, Criminal Investigations Division, and Community Programs Division, which includes the Youth Unit, from 350 W. Belknap Street to 1000 Calvert Street, which is the former Police and Fire Training Academy. The Calvert facility was renovated to include office space to accommodate more than 150 personnel and a records counter where customers can obtain accident and offense reports. The 350 W. Belknap facility was sold to Tarrant County in 2017.

The department provided procedural justice and de-escalation training to all officers.

The department expanded Wi-Fi infrastructure to support the expanded camera, in-car video systems, and Mobile Data Computer (MDC) connectivity to the city network.

The department issued 358 body cameras and installed 342 in-car video systems.

The department website was redesigned, expanded and improved to serve as a dynamic, user-friendly, and transparent tool.

### **FY2019 DISCUSSION**

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts decrease by 33 APs and 8.165 FTEs due to the elimination of nine data analysts and the addition of six police commanders and a further decrease by 25 APs due to erroneously including temporary positions in the FY2018 AP count. In addition, the counts decrease by 5 AP and 5.165 FTE due to incorrect FY2017 beginning balances. There is no financial impact to the General Fund.

## General Fund

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The adopted budget includes a reduction of 2 APs and 2 FTEs after the transfer of two authorized positions from the Police department to the Information Technology department for a net neutral impact to the General Fund.

The FY2019 Adopted Budget increases in salaries and benefits by \$13M for step pay increases and incentive pay associated with the Meet and Confer Agreement and a reduction in the budgeted savings for vacant positions. The FY2019 Adopted Budget increases in general operating and maintenance by \$1.85M for fuel and vehicle-related costs, including mayoral transportation. The FY2019 Adopted Budget decreases by \$1.3M in transfer-in revenue due to a lower transfer in from the CCPD Fund. The FY2019 Adopted Budget decreases by \$235k in other revenue to reflect recent trends in miscellaneous revenue.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Crime Suppression</b>				
Reduce and prevent crime through proactive and preventative measures.				
Crime rate for Crimes Against Persons (per 100,000 population) below 3-year average	1,597.29	1,556.83	1,555.98	<1555.98
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	4,901.80	4,128.78	4,681.58	<4681.58
<b>Call Response</b>				
Provide quality and timely response to calls for service and to ensure a crime preventative patrol presence is maintained to increase public safety.				
Citywide average Priority 1 Response Time (Time call received to on scene)	9:53	9:31	8:54	8:36
Citywide average Priority 2 Response Time (Time call received to on scene)	22:19	20:07	17:18	17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	87:23	74:03	52:00	52:00
<b>Community Policing</b>				
Establish partnerships with residents and business owners by fostering community involvement in crime reduction and neighborhood improvement and to provide quality investigative follow up to localized crime problems.				
# of active Citizens on Patrol	714	660	850	850
<b>Training</b>				
Recruit and train the most qualified, diverse applicants to become Fort Worth police officers.				
# of graduated recruits	174	85	0	0
% of diverse graduated recruits	53.0%	49.0%	N/A	N/A

# General Fund

## Property Management DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	243,080	159,814	159,814	164,372	4,558	2.85%
Use of Money & Property	4,305	148,600	148,600	133,717	(14,883)	-10.02%
Other	28,815	6,460	6,460	5,000	(1,460)	-22.60%
Transfer In	15,777,900	511,420	1,850,831	1,539,065	1,027,645	200.94%
<b>Revenue</b>	<b>\$ 16,054,100</b>	<b>\$ 826,294</b>	<b>\$ 2,165,705</b>	<b>\$ 1,842,154</b>	<b>\$ 1,015,860</b>	<b>122.94%</b>
Salaries & Benefits	6,550,474	6,416,732	6,506,222	7,013,587	596,855	9.30%
Gen Operating & Maintenance	4,024,111	4,864,017	4,864,017	5,321,375	457,358	9.40%
Debt Service Accts	1,957,130	617,936	1,957,347	1,958,000	1,340,064	216.86%
Transfer Out & Other	13,500,000	3,320,000	3,320,000	6,700,200	3,380,200	101.81%
<b>Expenses</b>	<b>\$ 26,031,715</b>	<b>\$ 15,218,685</b>	<b>\$ 16,647,586</b>	<b>\$ 20,993,162</b>	<b>\$ 5,774,477</b>	<b>37.94%</b>
<b>FTE</b>		<b>97.20</b>		<b>99.20</b>	<b>2.00</b>	<b>2.06%</b>
<b>AP</b>		<b>99.00</b>		<b>101.00</b>	<b>2.00</b>	<b>2.02%</b>

## DEPARTMENT PURPOSE AND GOALS

The Property Management Department consists of three divisions including Facilities Management, Fleet Services as well as the General Administration.

The Facilities Management Division is responsible for 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 Equipment Services Fund.

The General Administration Division has four sections including Administrative Services, Real Property, Mineral Management and Utility Administration. The function of each section include:

- The Administrative Services Section oversees fiscal and administrative responsibilities, including budget, contract compliance, IT Services, human resources, payroll, revenue, asset management and purchasing.
- The Real Property and Lease Administration Section, is responsible for land and property acquisitions. This includes but is not limited to the sales and right-of-way and easement acquisitions, managing tax foreclosed properties, negotiating lease terms and rates for city use of private property and coordinating space planning with the Facilities Division for leasing of city-owned property.
- The Mineral Management Section manages the city's natural gas leases and performs other services related to the city's natural gas assets.
- 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.

# General Fund

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## MAJOR ACCOMPLISHMENTS

**Asset Management Software:** In FY2018, Property Management implemented VueWorks Asset Management software for the Facility Division. The Facilities Division temporarily hired back staff that had recently retired to perform an inventory of all city facilities, completing the task for \$275K less than the quote from the VueWorks vendor. For the first time in decades, the city has a comprehensive list of all facilities across all departments. Work orders are now automated, with all field staff receiving their tasking on their mobile devices in real time.

**Facility Renovation:** The Facilities Division construction crew completed a \$2M renovation of the former training facility on Calvert for use as a new Police Administrative Facility. This allowed the city to vacate four floors at the former Police Headquarters at 350 W. Belknap to comply with conditions set when the building was sold to Tarrant County. This is the largest in-house project completed by city staff, and the work was done on time and within budget.

**Capital Project Delivery:** Successfully negotiated the acquisition of over \$3M in real property interests in over 160 tracts of land required for the delivery of the city's capital infrastructure projects. In addition to the increased volume of land and easement interests acquired over the previous fiscal year, staff improved acquisition services by decreasing average delivery times by 19 days.

**Developer Project Delivery:** Facilitated and processed the acceptance of over 350 off-site easements as outlined in Community Facilities Agreements with developers.

**Tax Foreclosed Property Sales:** Sold 141 tax foreclosed properties to date for a total of \$1.8M. Currently there are 63 tax foreclosed sales pending for a total of \$1.1M. The city receives approximately 28% of the revenue generated from the sale of tax foreclosed properties and associated post judgment taxes collected.

**City Surplus Property Sales:** Generated \$293k in revenue from the sale of 14 properties in the city's surplus property inventory.

**Fees Offsetting Impact to General Fund:** Real Property staff generated and collected \$94k in administrative processing fees resulting from property sales, easement abandonments and non-CFA easement dedications. The continued collection of these fees offset salaries and operating expenses to the General Fund.

**Lake Worth:** Sales of 11 residential leased properties at Lake Worth resulted in \$420k revenue directly to the Water Department to be used for infrastructure improvements.

**Mineral Management:** Staff management of existing natural gas leases resulted in total recovery of \$523k in royalty revenue not provided independently by gas companies, with \$278k of the total recovery amount directly related to a component unit lease reviewed by staff. An additional 23 new natural gas leases were entered into resulting in initial bonus revenue of \$32k with continuing royalty revenues anticipated in the future. Annual royalty revenues continue to remain stable at \$12M to \$14M per year.

**Property Leases:** Staff negotiation of new leases, lease renewals and early lease terminations for properties used by Police, Parks and other departments resulted in a direct savings to the city of rent in the amount of \$104k. An additional indirect savings to the city in rent is estimated at \$165k due to rents being charged at less than fair market value. Key examples include the early termination of a lease by consolidation of staff in Neighborhood Services from a leased suite to existing city-owned space, and cost free rent for space used by Police for support of activities in the 7th Street corridor and for the central division operations of Park and Recreation department.

# General Fund

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## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an increase of 2 APs and 2.00 FTEs from the 2018 budget due to the addition of two new skilled trade technician positions, however the associated salaries and benefits are captured within capital project funding and have no financial impact to the General Fund.

The FY2019 Adopted Budget increases by \$217k in other contractual services to add service for new facilities, \$25k in other contractual services to subscribe McGraw-Hill Inside FERC, and \$85k in facilities rep/maint supplies to add maintenance for new facilities.

The FY2019 Adopted Budget includes an increase of \$165k due to the janitorial cost consolidation from Economic Development, TPW, Code Compliance and the Police departments. In addition, the adopted budget increases by \$1.3M to reflect change in accounting for the Energy Savings Debt program.

## HORIZON ISSUES

The following issues for FY2019 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges in the near future, and/or adequately addressing the issue will require some sort of City Council action/decision.

**Facility Responsibility:** As Property Management Department (PMD) matures, more facility-related tasking is being moved from other departments to PMD without a corresponding increase in resources. Examples of this trend include responsibility for furniture in common areas in City Hall, vending machines, ice machines, security systems and controls, etc. PMD has talented personnel who can perform a variety of different tasks, but continuing to add new functions without additional resources will challenge the limited existing resources to provide high quality service in all areas.

**Facility Maintenance:** The city continues to grow its inventory of new facilities, and has added staff to the PMD Facilities construction crew to perform capital projects in-house, but there have been no recent additions to the maintenance staff. City facilities continue to age and require more and more preventive and routine maintenance. Failure to address this recommended maintenance now may result in capital equipment failures in the near future.

**Land Asset Management:** The Real Property section is responsible for the management of the city's real property asset inventory. This includes the purchase and sale of land rights, developing and maintaining comprehensive information systems and databases that identify properties that the city owns in fee simple title (approx. 3k) and tax foreclosed properties held in trust for itself and local taxing entities (approx. 150). Since the inception of the Property Management Department, Real Property staff has worked with the IT Department to leverage technological resources to help management identify and track the disposition of these properties. Additionally the Real Property Division has continued plans to reduce the city's inventory of Tax Foreclosed Properties through holding four Sealed Bid Sales and approximately ten Direct Sales each year.

**Lease Management:** The city leases space to private and governmental entities within city facilities in support of initiatives to improve quality of life, promote education, and in support of the arts. Additionally, the city leases space from private entities when existing space is unavailable for city operations within city facilities or when the city needs a presence within the community. Since the inception of Property Management Department, staff has been compiling an inventory of the property leases, entering into new leases when necessary, and assuring that existing leases are renewed timely so that city operations and community initiatives are met. Improved technology

## General Fund

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is required to track the lease assets, assess space needs and track revenues and expenditures for better planning and utilization of space in city facilities and to analyze the cost/benefit of renting space in private facilities.

**Mineral Management:** The city has an estimated total of 18k mineral acres with 11k mineral acres under lease with various gas companies. Leasing of the remaining 7k mineral acres of city properties for subsurface natural gas drilling is dependent on a sustained and remarkable increase in the natural gas market prices. The variability of the gas market (prices), well decline (production) and other market factors cause unforeseen fluctuations in annual royalty revenues which may be higher or lower than estimated at the beginning of a budget year. Assurance of an accurate royalty revenue stream requires consistent due diligence review of the city's mineral interest, market price and production for the 604 mineral leases in the city inventory. Lease assignments and transfers between gas companies, lawsuits, and audits add a further complexity to assuring the accuracy of the city's royalty revenue stream and distribution of the revenue per Federal guidelines and the city's financial management policies. Improved technology, process review and sufficient staff resources will be required for optimum management of this estimated \$1 billion mineral asset.

**Lake Worth Leases:** The city is currently managing 97 residential and six commercial leases around Lake Worth. Under the direction of the City Manager's Office and City Council approval, the city has begun to sell all residential leased lots to the current leaseholders. This year, Property Management has sold 11 residential lots resulting in \$420k in revenue with a reduction to the General Fund budget from annual rent for the coming FY2019. As sales progress the rent revenue which offsets salaries and operating expenses in General Fund will continue to be reduced, however, revenue from Ad Valorem taxes for these Lake Worth properties will be increased in the long term.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Fleet Management, Maintenance, &amp; Services</b>				
Responsible administrative, fiscal, and contracting services. Coordinates with vendors to provide maintenance and repairs, and manages vehicle acquisition and fuel management.				
% of contracts that are renewed prior to expiration date	85%	93%	100%	100%
% fleet availability	94%	94%	94%	95%
% of vehicles are compliant with preventative maintenance	49%	42%	75%	90%
% of budget-approved vehicles are placed in service within budgeted fiscal year	31%	10%	65%	100%
% of vehicles are disposed within 90 days	64%	55%	90%	100%
Fuel inventory variance within +/- 1%	<1%	<1%	<1%	<1%
<b>Facility Planning &amp; Maintenance</b>				
Provide services to support vertical facility construction and renovation. Provides facility maintenance services for general fund facilities, to include construction and renovation work on small/medium scope project				
Construction contracts awarded within 4 months of design for all vertical projects in the 2014 bond package	100%	100%	100%	100%
% of emergency work orders with a response time of one day or less	97%	100%	100%	100%
% of scheduled preventative building maintenance completed on time	87%	90%	90%	100%
% of routine work orders completed within 7 days	78%	73%	90%	100%
<b>Acquisitions (Right-of-Way &amp; Easements)</b>				
Negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to federal and state regulations.				
% parcels for which title commitment, draft of environmental report memo and engagement of qualified appraiser are all completed within 7 days of assignment	N/A	49%	100%	100%



## General Fund

% of parcels for which initial offer letters are sent within 7 days of final acceptance of appraisals	N/A	92%	100%	100%
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% of parcels acquired successfully through negotiations	N/A	100%	100%	100%
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### Sale of City Owned & Tax Foreclosed Properties

Serve as Trustee for the local taxing jurisdictions in the management and disposition of the tax foreclosed property inventory through periodic sealed bid and direct sales according to state regulations; manage the disposition of the City's surplus real property.

Sell a minimum of 120 tax foreclosed properties per year	302	195	120	120
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### Lease Management

To serve as the City's central resource for negotiating and managing City leases of private property, private leases of City property, including management of properties at Lake Worth and management of the City's mineral assets.

% of negotiated new property leases that are completed within agreed upon time frame	100%	100%	100%	100%
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### Utility Management

Identify, develop, and implement cost-effective utility conservation opportunities and manage franchise utilities.

Reduce Energy Use Intensity (EUI) in downtown municipal buildings by 5% annually	5%	N/A	-5%	-5%
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# General Fund

## Transportation and Public Works

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Other Tax	36,005	10,000	10,000	10,000	-	0.00%
License & Permits	52,583	65,000	65,000	45,000	(20,000)	-30.77%
Charge for Service	1,056,554	1,378,413	1,378,413	1,267,280	(111,133)	-8.06%
Other	58,321	55,371	55,371	35,371	(20,000)	-36.12%
Transfer In	3,199,900	3,919,104	3,919,104	3,943,056	23,952	0.61%
<b>Revenue</b>	<b>\$ 4,403,362</b>	<b>\$ 5,427,888</b>	<b>\$ 5,427,888</b>	<b>\$ 5,300,707</b>	<b>\$ (127,181)</b>	<b>-2.34%</b>
Salaries & Benefits	19,865,660	19,857,666	19,448,845	21,235,148	1,377,482	6.94%
Gen Operating & Maintenance	13,512,301	14,498,838	14,340,814	14,175,979	(322,859)	-2.23%
Transfer Out & Other	-	23,877,000	23,877,000	26,334,000	2,457,000	10.29%
<b>Expenses</b>	<b>\$ 33,377,961</b>	<b>\$ 58,233,504</b>	<b>\$ 57,666,659</b>	<b>\$ 61,745,127</b>	<b>\$ 3,511,623</b>	<b>6.03%</b>
<b>FTE</b>		<b>240.80</b>		<b>246.80</b>	<b>6.00</b>	<b>2.49%</b>
<b>AP</b>		<b>241.00</b>		<b>247.00</b>	<b>6.00</b>	<b>2.49%</b>

### DEPARTMENT PURPOSE AND GOALS

The Transportation & Public Works Department strives to improve the condition of the city's infrastructure by effectively managing the city street system, traffic signals, drainage structures, street lights, street signs, street pavement management and pavement markings. The department is funded through five different funds: General Fund, Stormwater Utility Fund, Municipal Parking Fund, Capital Project Services Fund and Red Light Enforcement Fund. Divisional alignment and management of the organization crosses funding sources based on functional efficiencies. The divisions within the department include: Business Support, Capital Delivery, Development Services & Stormwater Management, Street & Stormwater Operations, and Traffic Management.

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

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

The Development Services & Stormwater Management Division is responsible for infrastructure plan review of all developer funded projects and management of the city's stormwater system.

The Streets & Stormwater Operations Division is responsible for street infrastructure and network maintenance, capital planning, and stormwater conveyance system maintenance. Street maintenance includes: pavement repairs, pothole repairs, concrete restoration, and pavement preservation techniques. Streets & Stormwater Operations is also responsible for continual pavement condition assessments as part of the overall priority planning for the entire street network. The Pavement Condition Index is used for the planning and programming

## General Fund

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of capital improvements (reconstruction) and major maintenance (resurfacing and rehabilitation) of the street network. The entire street network has recently been re-assessed for condition and a pavement management software has been launched to include a work order management system. Stormwater conveyance system maintenance includes: maintaining and restoring engineered channels, inlets, and culverts as well as re-establishing vegetation following construction or due to flooding/erosion issues. In addition, Streets & Stormwater Operations performs repairs in response to system failures as a result of aging and/or damaged infrastructure. Streets & Stormwater Operations also responds to emergencies resulting from natural disaster events, i.e. storm flooding, ice events, or other emergencies that require road closures and/or assistance with heavy equipment and personnel.

The Traffic 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. Safety programs include railroad crossings, school zones, ground transportation regulation and safety, and Red-light Enforcement.

### MAJOR ACCOMPLISHMENTS

A new work order and asset management software system was implemented for Streets & Traffic Operations in FY2018 providing a more comprehensive inventory of roadway assets and their conditions such that effective data driven decisions can be applied in ongoing maintenance and allocation of financial resources. Additional groups in the Traffic division will be implemented during FY2019 as will advanced modules related to asset management for the entire department.

The Streetlight section completed the LED Streetlight Pilot program in the Southeast sector of the city, converting 3,455 high energy street light fixtures to low energy LED fixtures and completed major repairs to poles and power system. This pilot program has created energy savings, upgraded street lighting in the pilot area to modern technology and serves as an effective model for the city to plan future streetlight infrastructure modifications.

The Development Review Services Division was created through the re-organization of resources aligning all of the subject matter experts in this area under one management structure.

Secured \$3.2M from the North Central Texas Council of Governments (NCTCOG) for our Safe Routes to School program at seven school campus. Finally, citizens approved the 2018 Bond program that secures \$259M for transportation improvements that the department will be implementing over the next four years.

### FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts by 2 APs and 2.00 FTEs due to erroneously decreasing two IT positions from the General Fund to Information Technologies that were transferred from Stormwater and Capital Projects. There is no financial impact to the General Fund.

The FY2019 Adopted Budget includes an increase of 4 APs and 4.00 FTEs from the FY2018 budget due to the transfer of Parkway Inspection function from the Planning & Development department to the Transportation & Public Works department providing the support and back-up needed from traffic engineering specialists for the successful operation of this function. The transfer of these positions will have a net-neutral effect on the General Fund.

## General Fund

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The FY2019 Adopted Budget decreases by \$127K in total revenue due to the elimination of the Taxicab Driver License permit fee by ordinance change and the re-classification of TPW capital projects revenue account from the General Fund to the Capital Projects Service Fund.

The FY2019 Adopted Budget increases by \$1.2M due to an increase in salaries and benefits driven by competitive talent acquisition conditions. The department is compelled to match the current job market which has a tight demand and supply of professional and technical skilled candidates.

The FY2019 Adopted Budget increases the Transfers Out to Capital projects by \$2.5M funded by pay-as-you-go cash allowing for the implementation of projects related to the city's aging and undersized infrastructure and other expansions driven by the rapid growth and development in the city.

### **HORIZON ISSUES**

With the pace of development occurring in the region at this time, we are seeing constraints in our supply chain for construction related materials and activities driving price increases for both labor and construction materials.

With the launch of the citizen facing Customer Relationship Management (CRM) mobile application, we are anticipating a much higher volume of service requests than we are currently receiving through the city Call Center.

The implementation of the asset management system's advanced modules will greatly increase the capabilities of our asset management program for the transportation network by providing greater decision making for effective maintenance management practices.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Street Maintenance</b>				
Manage and maintain street infrastructure.				
# lane miles of pavement chip coating applied	30.11	43.07	26	26
Reduce the incidence of customer-reported potholes on a year over year basis	34,486	14,585	decrease	decrease
<b>Pavement Management</b>				
Develop and direct street maintenance programs while also providing efficient customer service to internal and external customers.				
% of streets that are scored at 70% or better	82%	81%	70%	70%
<b>Stormwater Operations</b>				
Manage and maintain stormwater infrastructure				
# miles of open channel drainage system maintained/restored	7.4	6.0	5.76	5.76
# drainage inlets cleaned and inspected	10,650	11,000	9,500	9,500
# acres of vegetation in drainage easements mowed	1,363.09	1,500	1,200	1,200
<b>Traffic Signs, Markings, and Streetlight Operations</b>				
Actively operate, plan, and maintain the system of streetlights, signs, and markings in a manner that provides safety and achieves mobility across all modes of travel.				
% of time traffic regulatory sign replacement is completed within 2 hours of damage notification	96.4%	95.8%	95%	95%
% of time arterial street light fixtures and freeway segments are operational	91.4%	81.7%	75%	75%
<b>Stormwater Development Services</b>				
Protect people and property from harmful stormwater runoff by reviewing private development plans to ensure new development does not create or aggravate drainage problems.				
Customer Satisfaction Survey average score	3.57	4.58	> 4.0	> 4.0

## General Fund

% of time drainage reviews are completed within 10 business days of being received	67.50%	82%	65%	65%
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% internal floodplain development permit reviews complete within 40 calendar days	85%	88%	80%	80%
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### Stormwater Planning and Engineering

Establish and manage the stormwater program's strategic direction for maintenance, mitigation, warning, and development review activities to meet the stormwater related needs of the community.

Maintain an annual Community Rating System (CRS) rating of Class 8 or better	8	8	8	8
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Transition 50% of the flood warning system into the Alert 2 system	0%	0%	100%	100%
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Process drainage concern service orders within 10 business days	90%	90%	90%	90%
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Perform initial drainage concern site investigations within 3 business days	90%	90%	90%	90%
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### Traffic Engineering and Traffic Signals

Maintain, plan, and operate the traffic signal system in a manner that provides safety and supports mobility across all modes of travel.

# of instances of failure of traffic signals going into flashing red mode	930	754	600	600
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**Debt Service Funds**  
**FY 2019**  
**Adopted Budget**





## Debt Service Funds

### Debt Service Fund Statement

#### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Property Tax	90,570,551	94,314,246	94,314,246	98,775,882	4,461,636	4.73%
Intergovernmental	420,650	-	-	-	-	0.00%
Charge for Service	108,684	-	-	-	-	0.00%
Use of Money & Property	4,992,115	2,781,456	2,784,356	2,981,456	200,000	7.19%
Transfer In	167,505,326	122,441,203	140,235,490	119,943,568	(2,497,635)	-2.04%
<b>Total Revenues</b>	<b>263,597,326</b>	<b>219,536,905</b>	<b>237,334,092</b>	<b>221,700,906</b>	<b>2,164,001</b>	<b>0.99%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>10,495,230</b>	<b>10,982,231</b>	<b>7,956,795</b>	<b>(2,538,435)</b>	<b>-24.19%</b>
Debt Service Accts	230,883,281	220,655,029	228,392,968	226,162,031	5,507,002	2.50%
Transfer Out	4,185,063	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>235,068,344</b>	<b>220,655,029</b>	<b>228,392,968</b>	<b>226,162,031</b>	<b>5,507,002</b>	<b>2.50%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 9,377,106</b>	<b>\$ 19,923,355</b>	<b>\$ 3,495,670</b>	<b>\$ (5,881,436)</b>	<b>-62.72%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 28,528,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

#### FUND PURPOSE AND GOALS

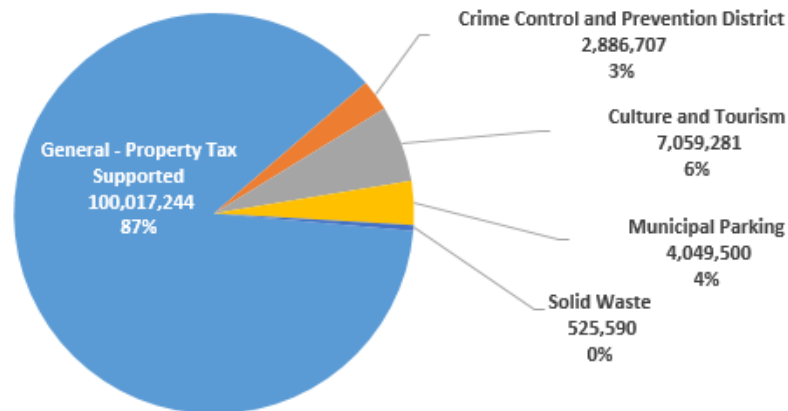
Debt service funds account for the accumulation of financial resources for the payment of principal, interest and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize nine debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Rock Creek PID Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and two Water debt service funds. The total FY2019 debt service requirements as of August 3, 2018, for all fund's outstanding debt are \$226,080,630 (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 (FY2019), \$114,538,322 is for general obligation bonds, certificates of obligation, loans, and tax notes.

# Debt Service Funds

## 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 and interest earnings. Projected revenues for debt service are as follows:

Current Property Tax	\$	97,425,882
Other Revenue	\$	6,942,863
	\$	<u>104,368,745</u>

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1550 (19.75%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2019 the city's combined adopted property tax rate is \$0.7850 per \$100 of assessed valuation with a 98.5% collection rate. This represents a decrease of \$0.02 from the prior year property tax rate. The debt service levy rate of \$0.1550 per \$100 of assessed valuation is expected to yield approximately \$97.4 million, which will allow the repayment of all current general debt obligations, along with other revenue.

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 90% 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 growing 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 bonds are rated 'Aa3' by Moody's, 'AA' by S&P, and 'AA+' by both Fitch and Kroll. The city's water revenue bonds are rated 'Aa1' by Moody's, 'AA+' by S&P, and 'AA' by Fitch. The city's drainage utility revenue bonds are rated 'AA+' by S&P and Fitch. The city's special tax revenue bonds are not rated by S&P or Kroll, and are rated 'A1' 'AA+' by Moody's and Fitch, respectively.

# Debt Service Fund

## General Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Property Tax	90,570,551	94,314,246	94,314,246	98,775,882	4,461,636	4.73%
Intergovernmental	420,650	-	-	-	-	0.00%
Charge for Service	108,684	-	-	-	-	0.00%
Use of Money & Property	3,862,089	2,706,156	2,706,156	2,706,156	-	0.00%
Transfer In	3,845,616	4,905,210	4,135,301	2,886,707	(2,018,503)	-41.15%
<b>Revenue</b>	<b>\$ 98,807,591</b>	<b>\$101,925,612</b>	<b>\$101,155,703</b>	<b>\$104,368,745</b>	<b>\$ 2,443,133</b>	<b>2.40%</b>
Debt Service Accts	96,743,575	92,754,104	99,871,844	102,984,951	10,230,847	11.03%
Transfer Out & Other	-	9,171,508	1,283,859	1,383,794	(7,787,714)	-84.91%
<b>Expenses</b>	<b>\$ 96,743,575</b>	<b>\$101,925,612</b>	<b>\$101,155,703</b>	<b>\$104,368,745</b>	<b>\$ 2,443,133</b>	<b>2.40%</b>

### FUND PURPOSE AND GOALS

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

Tax supported debt is shown in the following chart. Not included in the chart is \$81k in handling charges.

FY2019	Principal	Interest	Total
	\$ 76,790,000	\$ 26,113,951	\$ 102,903,951
Series 2009 CO	2,380,000	185,000	2,565,000
Series 2009 GP Bonds	4,260,000	106,500	4,366,500
Series 2010 GP Bonds	1,030,000	453,200	1,483,200
Series 2010A CO	2,805,000	811,300	3,616,300
Series 2011 GP Refunding	5,220,000	1,018,800	6,238,800
Series 2012 CO	4,470,000	2,264,500	6,734,500
Series 2012 GP Ref and Imp	9,295,000	5,149,675	14,444,675
Series 2013 GP Ref and Imp	570,000	336,675	906,675
Series 2013A CO	2,485,000	1,523,800	4,008,800
Series 2013C CO	920,000	543,231	1,463,231
Series 2014 GP Refunding	3,940,000	390,060	4,330,060
Series 2015 GP Refunding	405,000	58,192	463,192
Series 2015A GP Ref and Imp	10,080,000	4,705,238	14,785,238
Series 2016 GP Ref and Imp	4,160,000	5,156,950	9,316,950
Series 2016 Tax Notes	1,325,000.00	89,964	1,414,964
Series 2017 Tax Notes	2,460,000.00	281,316	2,741,316
Series 2018 Tax Notes	1,490,000.00	643,070	2,133,070
Series 2018 GP Ref and Imp	19,495,000	2,396,480	21,891,480

# Debt Service Fund

## Culture and Tourism Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	90,873	75,300	75,300	275,300	200,000	265.60%
Transfer In	4,996,943	7,051,988	7,051,988	7,059,281	7,293	0.10%
<b>Revenue</b>	<b>\$ 5,087,816</b>	<b>\$ 7,127,288</b>	<b>\$ 7,127,288</b>	<b>\$ 7,334,581</b>	<b>\$ 207,293</b>	<b>2.91%</b>
Debt Service Accts	7,413,682	7,051,988	7,051,988	7,059,281	7,293	0.10%
Transfer Out & Other	-	75,300	75,300	275,300	200,000	265.60%
<b>Expenses</b>	<b>\$ 7,413,682</b>	<b>\$ 7,127,288</b>	<b>\$ 7,127,288</b>	<b>\$ 7,334,581</b>	<b>\$ 207,293</b>	<b>2.91%</b>

### FUND PURPOSE AND GOALS

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

Interest Earnings increase for FY2019 and were previously included in the operating Culture & Tourism Fund. This results in an increase in transfer out and other as a contribution to fund balance.

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	\$ 5,095,000	\$ 1,964,281	\$ 7,059,281
Series 2010 CO	1,535,000	991,395	2,526,395
Series 2013 GO	3,115,000	401,300	3,516,300
Series 2013B CO	445,000	394,336	839,336
Series 2015A GO	-	177,250	177,250

# Debt Service Fund

## Venue Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Use of Money & Property	94,222	-	-	-	-	0.00%
Transfer In	18,254,778	961,341	961,341	3,097,706	2,136,365	222.23%
Use of Fund Balance	-	10,495,230	10,364,932	7,008,817	(3,486,413)	-33.22%
<b>Revenue</b>	<b>\$ 18,349,000</b>	<b>\$ 11,456,571</b>	<b>\$ 11,326,273</b>	<b>\$ 10,106,523</b>	<b>\$ (1,350,048)</b>	<b>-11.78%</b>
Debt Service Accts	-	11,326,273	11,326,273	10,106,523	(1,219,750)	-10.77%
Transfer Out & Other	-	130,298	-	-	(130,298)	-100.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 11,456,571</b>	<b>\$ 11,326,273</b>	<b>\$ 10,106,523</b>	<b>\$ (1,350,048)</b>	<b>-11.78%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	\$ 435,000	\$ 9,671,523	\$ 10,106,523
Series 2017A	-	4,211,606	4,211,606
Series 2017B	435,000	5,459,917	5,894,917

# Debt Service Fund

## Municipal Parking Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	(4,276)	-	900	-	0	0.00%
Transfer In	4,053,548	4,054,100	4,054,100	4,049,500	(4,600)	-0.11%
<b>Revenue</b>	<b>\$ 4,049,272</b>	<b>\$ 4,054,100</b>	<b>\$ 4,055,000</b>	<b>\$ 4,049,500</b>	<b>\$ (4,600)</b>	<b>-0.11%</b>
Debt Service Accts	4,041,937	4,054,100	4,055,000	4,049,500	(4,600)	-0.11%
Transfer Out & Other	71,983	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 4,113,920</b>	<b>\$ 4,054,100</b>	<b>\$ 4,055,000</b>	<b>\$ 4,049,500</b>	<b>\$ (4,600)</b>	<b>-0.11%</b>

### FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	<u>\$ 2,550,000</u>	<u>\$ 1,499,500</u>	<u>\$ 4,049,500</u>
Series 2009 CO	950,000	28,500	978,500
Series 2010A CO	220,000	13,600	233,600
Series 2016 GP Refunding	1,380,000	1,457,400	2,837,400

# Debt Service Fund

## Rock Creek PID Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Transfer In	3,049,267	-	1,200,646	-	-	0.00%
Use of Fund Balance	-	-	617,299	947,978	947,978	0.00%
<b>Revenue</b>	<b>\$ 3,049,267</b>	<b>\$ -</b>	<b>\$ 1,817,945</b>	<b>\$ 947,978</b>	<b>\$ 947,978</b>	<b>0.00%</b>
Debt Service Accts	-	-	617,299	947,978	947,978	0.00%
Transfer Out & Other	-	-	1,200,646	-	-	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,817,945</b>	<b>\$ 947,978</b>	<b>\$ 947,978</b>	<b>0.00%</b>

### 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 is anticipated to open in January 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 which 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.

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2019. Handling charges are included separately from principal and interest depicted in the chart.

FY2019	Principal	Interest	Total
	\$ -	\$ 947,578	\$ 947,578
Series 2017 Spec Assess Rev	-	640,425	640,425
Series 2018 Spec Assess Rev	-	307,153	307,153

# Debt Service Fund

## Solid Waste Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	4,052	-	-	-	-	0.00%
Transfer In	561,707	546,424	546,424	525,590	(20,834)	-3.81%
Use of Fund Balance	-	-	-	-	0	0.00%
<b>Revenue</b>	<b>\$ 565,759</b>	<b>\$ 546,424</b>	<b>\$ 546,424</b>	<b>\$ 525,590</b>	<b>\$ (20,834)</b>	<b>-3.81%</b>
Debt Service Accts	555,325	546,424	546,424	525,590	(20,834)	-3.81%
<b>Expenses</b>	<b>\$ 555,325</b>	<b>\$ 546,424</b>	<b>\$ 546,424</b>	<b>\$ 525,590</b>	<b>\$ (20,834)</b>	<b>-3.81%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest by series for each bond issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	<u>\$ 460,000</u>	<u>\$ 65,590</u>	<u>\$ 525,590</u>
Series 2015 GP Refunding	460,000	65,590	525,590



# Debt Service Fund

## Stormwater Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	289,300	-	2,000	-	-	0.00%
Transfer In	6,844,449	9,137,956	9,137,956	9,246,952	108,996	1.18%
<b>Revenue</b>	<b>\$ 7,133,748</b>	<b>\$ 9,137,956</b>	<b>\$ 9,139,956</b>	<b>\$ 9,246,952</b>	<b>\$ 108,996</b>	<b>1.19%</b>
Debt Service Accts	9,133,890	9,137,956	9,139,956	9,137,974	18	0.00%
Transfer Out & Other	2,897	-	-	108,978	108,978	0.00%
<b>Expenses</b>	<b>\$ 9,136,787</b>	<b>\$ 9,137,956</b>	<b>\$ 9,139,956</b>	<b>\$ 9,246,952</b>	<b>\$ 108,996</b>	<b>1.19%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	\$ 4,640,000	\$ 4,497,974	\$ 9,137,974
Series 2009 Drainage Utility Revenue	1,405,000	1,415,330	2,820,330
Series 2011 Drainage Utility Revenue	2,420,000	2,464,119	4,884,119
Series 2016 Drainage Utility Revenue	815,000	618,525	1,433,525

# Debt Service Fund

## Water Prior Lien Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Use of Money & Property	665,315	-	-	-	-	0.00%
Transfer In	113,669,316	90,214,837	105,214,837	87,449,177	(2,765,660)	-3.07%
<b>Revenue</b>	<b>\$114,334,630</b>	<b>\$ 90,214,837</b>	<b>\$105,214,837</b>	<b>\$ 87,449,177</b>	<b>\$ (2,765,660)</b>	<b>-3.07%</b>
Debt Service Accts	107,038,757	90,214,837	90,214,837	85,779,879	(4,434,958)	-4.92%
Transfer Out & Other	4,110,183	-	15,000,000	1,669,298	1,669,298	0.00%
<b>Expenses</b>	<b>\$111,148,940</b>	<b>\$ 90,214,837</b>	<b>\$105,214,837</b>	<b>\$ 87,449,177</b>	<b>\$ (2,765,660)</b>	<b>-3.07%</b>

### 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.

In addition to the outstanding general obligation debt, 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 operation and its outstanding debt service obligations.

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2019.

FY2019	Principal	Interest	Total
	\$ 55,415,000	\$ 30,364,879	\$ 85,779,879
Series 2009 WSSR DWSRF	815,000	-	815,000
Series 2010 WSSR Ref	8,040,000	396,675	8,436,675
Series 2010A WSSR DWSRF	1,890,000	544,678	2,434,678
Series 2010B WSSR CWSRF	1,315,000	408,900	1,723,900
Series 2010C WSSR Rev	2,020,000	1,331,838	3,351,838
Series 2011 W&SS Ref & Imp	8,605,000	4,856,625	13,461,625
Series 2012 W&SS Ref	2,665,000	877,225	3,542,225
Series 2014 W&SS Ref & Imp	6,075,000	5,682,675	11,757,675
Series 2015 W&SS Rev, TWDB	1,835,000	465,116	2,300,116
Series 2015A W&SS Rev, Ref and Imp	7,950,000	5,197,044	13,147,044
Series 2015B W&SS Rev, TWDB	825,000	156,664	981,664
Series 2016 W&SS Rev, Ref and Imp	3,810,000	2,943,900	6,753,900
Series 2017 W&SS Rev	475,000	186,663	661,663
Series 2017A W&SS Rev, Ref and Imp	4,605,000	4,327,650	8,932,650
Series 2017B W&SS Rev	3,980,000	763,085	4,743,085
Series 2018 W&S Rev	510,000	2,226,143	2,736,143

# Debt Service Fund

## Water Sub Lien Debt Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	(9,460)	-	-	-	-	0.00%
Transfer In	7,786,054	5,569,347	5,569,347	5,628,655	59,308	1.06%
<b>Revenue</b>	<b>\$ 7,776,594</b>	<b>\$ 5,569,347</b>	<b>\$ 5,569,347</b>	<b>\$ 5,628,655</b>	<b>\$ 59,308</b>	<b>1.06%</b>
Debt Service Accts	5,956,115	5,569,347	5,569,347	5,570,355	1,008	0.02%
Transfer Out & Other	-	-	-	58,300	58,300	0.00%
<b>Expenses</b>	<b>\$ 5,956,115</b>	<b>\$ 5,569,347</b>	<b>\$ 5,569,347</b>	<b>\$ 5,628,655</b>	<b>\$ 59,308</b>	<b>1.06%</b>

### 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 they are subordinate liens to the primary water & sewer system debt.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2019.

FY2019	Principal	Interest	Total
	\$ 4,425,000	\$ 1,145,355	\$ 5,570,355
Series 2007A WSS SRLF	\$ 1,780,000	\$ 409,420	\$ 2,189,420
Series 2007B WSS SRLF	\$ 2,645,000	\$ 735,935	\$ 3,380,935



# **Special Revenue Funds**

## **FY 2019**

### **Adopted Budget**



# Special Revenue Fund

## Alliance Maintenance Facility

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	978,454	453,667	453,667	453,667	-	0.00%
Other	1,723,394	2,094,861	2,094,861	2,094,861	-	0.00%
Transfer In	400,000	-	-	-	-	0.00%
Use of Fund Balance	-	3,648,948	3,648,948	3,648,948	-	0.00%
<b>Revenue</b>	<b>\$ 3,101,848</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ -</b>	<b>0.00%</b>
Gen Operating & Maintenance	5,412,847	6,197,476	6,197,476	6,197,476	-	0.00%
<b>Expenses</b>	<b>\$ 5,412,847</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ -</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

On 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 management of the Facility for each Fiscal Year. The budget is used as a guide for the actual operational costs on an annual basis.

### MAJOR ACCOMPLISHMENTS

Roll Royce Lease: Successful execution of the Rolls Royce Lease for 10 years with two five-year renewals worth approximately \$4,000,000 base rent over the 10 year term with additional utility reimbursable costs to the City resulting from their use of the Central Utility Plant.

Parking Leases: Several temporary parking leases worth approximately \$500,000 in lease revenues over the term of the agreements which roll over from FY2018 to FY2019.

Central Utility Plant Improvements: Installation of the new compressor at the Central Utility Plant that could save the City an average of approximately \$30,000 in utility costs per month.

### FY2019 DISCUSSION

There are no significant changes in service level represented in the FY2019 Adopted budget.

### HORIZON ISSUES

The following issues for FY2019 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose

## Special Revenue Fund

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significant resource allocation challenges in the near future, and/or adequately addressing the issue will require some sort of City Council action/decision.

Lease Revenues: There is a continued loss of lease revenues and utility reimbursements to the City due to the early lease termination of the TAESL lease in 2016. The loss has been alleviated by the additional lease revenues from new tenants and the utility reimbursement from the recently executed Rolls Royce agreement.

Central Utility Plant: Required capital improvements and repairs to the Central Utility Plant for increased efficiency resulting in a decrease of costs to the City.

Utility Contracts: TXU, the electricity provider at the Alliance Maintenance Facility, charges an electricity under-usage penalty when the actual monthly usage is below the required base level. Due to the shortage in tenants at the facility the penalty charge could continue to be paid until new electricity contracts are negotiated and executed.



# Special Revenue Fund

## Botanic Gardens

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	668,389	1,685,062	1,685,062	1,598,011	(87,051)	-5.17%
Use of Money & Property	328,837	663,904	809,584	994,000	330,096	49.72%
Other	3,138	206,365	60,685	46,000	(160,365)	-77.71%
Transfer In	2,952,120	3,045,821	3,045,821	3,045,821	-	0.00%
<b>Revenue</b>	<b>\$ 3,952,484</b>	<b>\$ 5,601,152</b>	<b>\$ 5,793,132</b>	<b>\$ 5,683,832</b>	<b>\$ 82,680</b>	<b>1.48%</b>
Salaries & Benefits	2,402,936	3,630,416	3,630,416	3,510,657	(119,759)	-3.30%
Gen Operating & Maintenance	973,728	1,970,736	1,970,736	1,923,175	(47,561)	-2.41%
Transfer Out & Other	82,965	-	191,980	250,000	250,000	0.00%
<b>Expenses</b>	<b>\$ 3,459,629</b>	<b>\$ 5,601,152</b>	<b>\$ 5,793,132</b>	<b>\$ 5,683,832</b>	<b>\$ 82,680</b>	<b>1.48%</b>
<b>FTE</b>		<b>59.44</b>		<b>62.94</b>	<b>3.50</b>	<b>5.89%</b>
<b>AP</b>		<b>63.00</b>		<b>69.00</b>	<b>6.00</b>	<b>9.52%</b>

### FUND PURPOSE AND GOALS

The Fort Worth Botanic Garden (FWBG), founded in 1933, is the oldest botanic garden in Texas and encompasses 110 acres in Fort Worth's renowned cultural district. The FWBG includes 22 gardens, a tropical conservatory, education programs, cultural programs, specialty collections (which include a nationally recognized begonia collection), festivals and activities. The FWBG is managed and operated by the City of Fort Worth's Park & Recreation Department.

The FWBG's overall responsibilities include maintaining the gardens and its properties, facilitating visitors, maintaining capital infrastructures, preserving art and culture, collaborating with support and special interest groups, coordinating events and activities in the garden, and managing staff and operational expenses, as well as, repairs and maintenance of equipment.

The FWBG also receives and reports revenue generated through various sources. The FWBG's revenue sources include but are not limited to the following:

Admissions – Conservatory and Japanese Garden.

Rentals – Japanese Garden, Garden Center, Botanic Garden areas.

Retail – Photography, Treasure Tree Gift Shop, etc.

Funds coming from the Botanical Research Institute of Texas and Fuller Foundation for contract maintenance services and operational support.

### MAJOR ACCOMPLISHMENTS

In February, as part of Phase II implementation of the FWBG Strategic Plan, a task force was convened and spent six months developing recommendations on how to address deferred maintenance issues and make the garden financially sustainable.

## Special Revenue Fund

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The GROW program, which combined the education and volunteer programs of the Garden and the Botanical Research Institute of Texas was successfully launched. All educational goals were met and exceeded, over 21,000 volunteer hours donated to GROW, and 110 new volunteers recruited in FY 2018.

Additionally, for the first time, the Botanic Garden won two TripAdvisor Awards of Excellence, one for the entire Garden and one for the Japanese Garden.

### **FY2019 DISCUSSION**

To maintain the level of service and manage the number of events, five new staff were added to assist with event setup and break down and event hospitality. The expense associated with these positions is anticipated to be offset by the additional revenue generated by events that will be booked in the Botanic Garden.

Additionally a new staff was added to maintain the Rose Garden, in response to a recent investment by the Fort Worth Garden Club to renovate the Rose Garden.

The revenue budget includes a reclassifications of revenues between the other category and the charge for service category to the use of money and property category to better align the budget with receipts.

### **HORIZON ISSUES**

The transfer of various operations to the Special Revenue Fund will be completed, launch of a membership program is anticipated, and strategies for procuring and managing sponsorships, donations, and other private funds will be developed.

# Special Revenue Fund

## Community Tree Planting

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	68,380	39,344	39,344	-	(39,344)	-100.00%
Use of Money & Property	1,048	-	-	-	0	0.00%
Transfer In	101,778	360,656	360,656	400,000	39,344	10.91%
<b>Revenue</b>	<b>\$ 171,206</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	315,335	270,871	270,871	270,465	(406)	-0.15%
Gen Operating & Maintenance	71,261	129,129	129,129	129,535	406	0.31%
<b>Expenses</b>	<b>\$ 386,596</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FTE</b>		<b>4.40</b>		<b>4.40</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Community Tree Planting Program (the program) under the direction of the Park & Recreation Department 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. In addition trees are 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 storm water runoff, and a reduction in energy consumption.

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

### MAJOR ACCOMPLISHMENTS

In 2017, the program provided 1,543 trees and 100% were of B grade or higher. Grade A trees are those suitable for planting anywhere and are required for street tree planting. They meet all the American Nursery Standards for Shade Trees and the City Standards for Street Trees. Grade B trees are suitable for planting in parks or low use areas with minimum targets.

The program also provides and plants mitigation trees for city facilities and capital projects. In 2017, trees provided to city projects or replacements included Rock Springs Garden, E. Alta Mesa median, Fort Worth Convention Center Plaza, Throckmorton St. Omni Hotel, Gateway Trailhead Rockwood Park Golf Course, Mistletoe Heights-Rosedale, and Burton Hill Trinity Trail which resulted in a savings of \$18,630 to capital projects.

The total replacement value of all trees provided through the program for public spaces in 2017 equaled \$407,615.

# Special Revenue Fund

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## **FY2019 DISCUSSION**

For FY2019 the budget has no significant changes in the service level represented.

## **HORIZON ISSUES**

The program uses 11 different pieces of equipment that range in age from one to 32 years old. The current budget does not include replacement of any equipment. At this time, there is no capacity in the current funding sources to include equipment replacement.

The program also utilizes a facility with a seedstarting/propagation greenhouse that is over 30 years old employing an evaporative cooling system that is no longer functioning and requires replacement. Current funding sources do not include replacement for the cooling system.

# Special Revenue Fund

## Crime Control and Prevention District FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Sales Tax	69,926,447	73,729,000	73,729,000	76,678,160	2,949,160	4.00%
Intergovernmental	5,019,633	5,330,459	5,330,459	5,679,404	348,945	6.55%
Use of Money & Property	328,079	189,305	189,305	28,350	(160,955)	-85.02%
Other	452,556	217,238	217,238	318,900	101,662	46.80%
Transfer In	77,100	144,918	144,918	189,103	44,185	30.49%
<b>Revenue</b>	<b>\$ 75,803,815</b>	<b>\$ 79,610,920</b>	<b>\$ 79,610,920</b>	<b>\$ 82,893,917</b>	<b>\$ 3,282,997</b>	<b>4.12%</b>
Salaries & Benefits	40,067,268	38,693,679	37,558,679	37,334,603	(1,359,076)	-3.51%
Gen Operating & Maintenance	18,395,177	18,895,531	18,330,531	16,788,574	(2,106,957)	-11.15%
Transfer Out & Other	15,968,927	22,021,710	23,721,710	28,770,740	6,749,030	30.65%
<b>Expenses</b>	<b>\$ 74,431,371</b>	<b>\$ 79,610,920</b>	<b>\$ 79,610,920</b>	<b>\$ 82,893,917</b>	<b>\$ 3,282,997</b>	<b>4.12%</b>
<b>FTE</b>		<b>344.17</b>		<b>348.17</b>	<b>4.00</b>	<b>1.16%</b>
<b>AP</b>		<b>376.00</b>		<b>380.00</b>	<b>4.00</b>	<b>1.06%</b>

## 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.

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 which 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. The aim of these policies is to ensure that financial resources are available to meet the present and future needs through effective program planning for CCPD revenue.

## Special Revenue Fund

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### 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 safety of residents and decrease crime throughout Fort Worth neighborhoods.
- Support efforts to increase 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

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	378,276	714,708	714,708	707,506	(7,202)	-1.01%
Gen Operating & Maintenance	31,755	29,826	29,826	38,561	8,735	29.29%
Expenses	\$ 410,031	\$ 744,534	\$ 744,534	\$ 746,067	\$ 1,533	0.21%

### 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.

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 obtain employment. In addition, this year youth were introduced to new classes such as archery and ballet.

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, 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.

### FY2019 DISCUSSION

For FY2019 the budget has no significant changes in service level represented.

### HORIZON ISSUES

The department is in the process of restructuring the after-hours program in order to attract more youth, offer more career training and education that will lead them to self-sufficiency. In addition, the department is having difficulty filling the recreation programmer night shift role but is confident the right candidate will be hired in FY2019.

# Special Revenue Fund

## CCPD – Park and Recreation

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	931,514	757,124	757,124	741,634	(15,490)	-2.05%
Gen Operating & Maintenance	332,001	345,034	345,034	378,560	33,526	9.72%
Expenses	\$ 1,263,515	\$ 1,102,158	\$ 1,102,158	\$ 1,120,194	\$ 18,036	1.64%

### 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.

The Park & Recreation Department is a participant of the CCPD fund, and manages three initiatives funded by the CCPD fund. The Parks Community Policing, Gang Graffiti Abatement Program, and the FW@6 Late Night Program are integral parts of crime control and prevention.

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 Fort Worth Botanic Garden and Diamond Hill Community Center.

The Gang Graffiti Abatement initiative provides assistance to remove 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.

### MAJOR ACCOMPLISHMENTS

The Graffiti Abatement initiative handled 4,956 work orders and abated 229,933 square footage of graffiti in FY2018. The program enhanced relationships with intervention prevention organizations, such as the “Comin’ Up Gang Intervention Program”, the McFadden Group and college students from the University of Texas at Arlington.

The Graffiti Abatement initiative adopted a new work-order system, Client Relationship Management (CRM), which is a citywide initiative.

### FY2019 DISCUSSION

For FY2019 the budget has no significant changes in service level represented.



# Special Revenue Fund

## CCPD – Police

### DEPARTMENT SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Sales Tax	69,926,447	73,729,000	73,729,000	76,678,160	2,949,160	4.00%
Intergovernmental	5,019,633	5,330,459	5,330,459	5,679,404	348,945	6.55%
Use of Money & Property	328,079	189,305	189,305	28,350	(160,955)	-85.02%
Other	452,556	217,238	217,238	318,900	101,662	46.80%
Transfer In	77,100	144,918	144,918	189,103	44,185	30.49%
<b>Revenue</b>	<b>\$ 75,803,815</b>	<b>\$ 79,610,920</b>	<b>\$ 79,610,920</b>	<b>\$ 82,893,917</b>	<b>\$ 3,282,997</b>	<b>4.12%</b>
Salaries & Benefits	38,757,477	37,221,847	36,086,847	35,885,463	(1,336,384)	-3.59%
Gen Operating & Maintenance	18,031,421	18,520,671	17,955,671	16,371,453	(2,149,218)	-11.60%
Transfer Out & Other	15,968,927	22,021,710	23,721,710	28,770,740	6,749,030	30.65%
<b>Expenses</b>	<b>\$ 72,757,825</b>	<b>\$ 77,764,228</b>	<b>\$ 77,764,228</b>	<b>\$ 81,027,656</b>	<b>\$ 3,263,428</b>	<b>4.20%</b>

### 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.

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Support, and Finance/Personnel. Each bureau includes two 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.

### MAJOR ACCOMPLISHMENTS

- 129 Mounted Patrol events.
- 2,406 Neighborhood and Community meetings were attended by Neighborhood Patrol Officers.
- 18,836 School Resource Officer student counseling sessions.
- 255 Special Response Team responses to high-risk incidents.
- More than 200 people completed application to become Citizen on Patrol volunteer.
- Existing Code Blue members volunteered over 50,000 hours.
- 176 days working special events.

# Special Revenue Fund

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- Partners with a Shared Mission.
- 8,098 participants attended after school programs and Safe Haven Youth programs.
- 638 participants participated in the Comin' Up Gang Intervention Program.
- 3,138 Crime Stopper tips received.
- 85 recruits graduated.
- 23 events were held for recruiting purposes.
- 616 DNA samples processed.
- 107 marked vehicles delivered.
- 358 body cameras issued.
- 342 in-car video systems installed.
- The department's drone program was expanded with acquisition of new equipment.
- De-duplication software was purchased and configured for the department's Isilon server; increasing available storage.
- Digital Forensics Unit evidence storage infrastructure was replaced with new equipment and received new software that enhances forensic investigations.
- 5 interview rooms have been equipped with the new Axon Interview Room system, storing all video evidence on the evidence.com platform, along with in-car and body camera videos. Installation in several other rooms are slated to continue in FY2019.

## **FY2019 DISCUSSION**

The FY2019 adopted budget includes an adjustment to the FY2018 FTE. The count increases by 0.883 FTE due to rounding errors. There are no financial impacts to the fund.

The adopted budget increases by \$479k and 4 APs for funding of approved decision package for the addition of four new school resource officers for 4.00 FTEs. The adopted budget subsequently increases \$349k in Intergovernmental and includes the reimbursement from school districts for the addition of 4 APs and salary increases mandated by the Meet & Confer contract.

The adopted budget increases \$1.1M in salaries & benefits to include salary increases mandated by the Meet & Confer contract.

The adopted budget decreases \$451k in salaries & benefits due to changes in personnel and staffing projections for FY2019.

The adopted budget decreases by \$2.8M for contractual services due to the reduction in the jail services contract with the City of Mansfield. The department is negotiating a contract with other agencies to maintain jail services at the reduced rate of \$4.5M. The budget increases \$648k for contractual services due to the storage & maintenance agreements for the in-car video equipment and police body cameras purchased FY2018 thru one-time capital appropriations. The budget increases \$127k in cellular phone charges to match the department historical average. The budget increases \$627k for ITS computer equipment for one-time departmental purchase of equipment. These funds have been budgeted instead as a contribution to fund balance.

The adopted budget decreases \$4.4M for the reduced schedule of training classes in FY2019. These funds have been budgeted instead in contribution to fund balance. The adopted budget transfers \$950k to the General Fund to offset overage positions associated with police recruits.

# Special Revenue Fund

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## HORIZON ISSUES

The Police Department's FY2019 adopted salaries & benefits and operating & maintenance budget in CCPD is lower than in previous years as a result of the decision not to begin a full training class until FY2020. The reduction of funds listed above have been budgeted instead in contribution to fund balance for a total of \$8.6M. The department has been given direction by city leaders to request a mid-year adjustment in FY2019 and increase funding in the appropriate CCPD initiatives to cover the cost of recruit classes and facility needs.

# Special Revenue Fund

## Culture and Tourism

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other Tax	21,006,895	22,639,968	22,639,968	23,726,805	1,086,837	4.80%
License & Permits	16,950	20,000	20,000	17,000	(3,000)	-15.00%
Charge for Service	4,407,473	3,445,708	3,445,708	4,440,612	994,904	28.87%
Use of Money & Property	7,608,697	7,489,344	7,489,344	7,717,644	228,300	3.05%
Other	2,563,124	1,873,000	1,873,000	1,975,337	102,337	5.46%
Transfer In	1,237,554	5,013,602	5,013,602	3,844,817	(1,168,785)	-23.31%
<b>Revenue</b>	<b>\$ 36,840,693</b>	<b>\$ 40,481,622</b>	<b>\$ 40,481,622</b>	<b>\$ 41,722,215</b>	<b>\$ 1,240,593</b>	<b>3.06%</b>
Salaries & Benefits	9,249,792	10,224,645	10,224,645	10,434,735	210,090	2.05%
Gen Operating & Maintenance	20,671,217	25,106,334	25,106,334	26,329,268	1,222,934	4.87%
Transfer Out & Other	3,643,313	5,150,643	5,150,643	4,958,212	(192,431)	-3.74%
<b>Expenses</b>	<b>\$ 33,564,322</b>	<b>\$ 40,481,622</b>	<b>\$ 40,481,622</b>	<b>\$ 41,722,215</b>	<b>\$ 1,240,593</b>	<b>3.06%</b>
<b>FTE</b>		<b>137.00</b>		<b>142.00</b>	<b>5.00</b>	<b>3.65%</b>
<b>AP</b>		<b>137.00</b>		<b>142.00</b>	<b>5.00</b>	<b>3.65%</b>

### FUND PURPOSE AND GOALS

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

The Culture & Tourism Fund is supported by three primary revenue sources: the hotel/motel occupancy tax, the Dallas/Fort Worth revenue sharing and the revenues generated by the Fort Worth Convention Center and the Will Rogers Memorial Center.

In FY1998, the City acquired the Fort Worth Convention Center, expanding the facilities of Public Events Department beyond the Will Rogers Memorial Center. Funding has been allocated in the Culture & Tourism Fund for the Public Events Department's operations as well as the debt service for the Fort Worth Convention Center, Will Rogers Memorial Center and the new Dickies Arena.

The fund also provides funding for the operations of the Fort Worth Convention and Visitor's Bureau (CVB) and the Herd.

In FY2010, the entire Public Events Department was moved from the General Fund to the Culture & Tourism Fund. This was completed to more closely align the department's revenues and expenditures, particularly with regard to the impact that its activities have on the hotel occupancy tax.

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

# Special Revenue Fund

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## MAJOR ACCOMPLISHMENTS

The Will Rogers Memorial Center (WRMC) was named the 2018 Facility of the Year by The League of Agricultural & Equine Centers. The League cited excellence in the management and operation of an equestrian/agricultural center and facility improvements as key factors on selecting WRMC for the award.

Signature events held at the Will Rogers Memorial Center in FY2018 included: National Cutting Horse Association Triple Crown of Cutting, National Reined Cow Horse Association Snaffle Bit Futurity and The Grand Prix of Fort Worth which brought top level show jumping back to Fort Worth for the first time in over twenty years. The major horse shows create millions of dollars of economic impact in the City of Fort Worth.

The Fort Worth Convention Center has had major success with the exclusive food & beverage provider in the partnership with Trinity Food and Beverage/Omni. In FY2018 the contract was approved to be renewed for an additional 10 years and increased commission payments to the City.

Signature events held at the Convention Center in FY2018 included: Association of Water Board Directors – Texas 1,800 people with over 3,500 room nights and bringing an estimated economic impact of \$1.99M, Science Teachers Association of Texas 2018 Convention 7,000 people with 4,000 room nights and bringing an estimated economic impact of \$4.13M, plus many other major conventions and events.

## FY2019 DISCUSSION

The Culture & Tourism Fund is a Special Revenue Fund that requires revenues and expenses to balance. When comparing FY2019 to the FY2018 budget, there are a few significant things that contribute to the \$1.2M increase in the operating fund:

- The major increase is in the projected Hotel Occupancy Tax (HOT). The 7% portion of HOT generates over 50% of the operating fund revenue. With current travel trends, this is budgeted to increase by 4.8%.
- Additionally, with a combination of new business, an aggressive sales staff and a wonderful partnership with Visit Fort Worth to promote Fort Worth, the event revenue generated at both the Convention Center and Will Rogers Memorial Center is projected to increase by 11%.

On the expense side, there were some increases that were offset by some operational decreases and supported by increased revenues. The most significant is that the department will reimburse the management group for the Dickies Arena for the commercial liability insurance that is estimated to be \$350k. Reiterating the importance of the partnership with Visit Fort Worth, their contract increased by \$240k. This will allow them more capacity to market Fort Worth as a premier destination as will the Tourism Public Improvement District (PID).

In an effort to continue providing an outstanding customer service experience to our clients, Will Rogers will be adding five new staff to establish an overnight crew to improve efficiencies and ensure that the facility continues to be the “Facility of the Year”.

The challenges that the department continues to face are the aging facilities and the mounting repairs and replacements. In FY2018 both facilities have had to address water leaks, electrical outages, escalator repairs and replacements, and lighting issues. These will continue in FY2019 and they will continue to be addressed as the funds are available.

# Special Revenue Fund

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## HORIZON ISSUES

On the horizon the Department continues to deal with aging facilities and the enormous unplanned repair and maintenance costs. The goal is to maintain the fiscal strength and stability through long-term financial planning as careful stewards of the funds.

While the Pioneer Tower is being renovated, Cattle Barn One is also receiving a major renovation along with the campus getting a new Chiller and campus wide technology. Downtown, the Convention Center Ballroom will benefit from a new LED lighting system which will give clients more control and versatility while saving energy.

The expansion of the Convention Center and the financial ability to start that process will be an upcoming major decision. The opening of the Dickies Arena adjacent to the Will Rogers Memorial Complex is anticipated to help attract new events to Fort Worth.

The excitement builds with new events coming to both facilities in FY2019. Will Rogers will host the Country Music Awards, Disney Jr. Dance Party, the Fort Worth Symphony and AQHA Select World Show.

The Convention Center will host the Texas Municipal League with an estimated attendance of 3,000 people with 4,000 room nights and bring an estimated economic impact of \$6.42M; as well as the Hematology Oncology Pharmacy Association 2019 Annual Conference, with 1,300 people with over 1,600 room nights and an estimated economic impact of \$1.33M.

# Special Revenue Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Management</b>				
Ensure client satisfaction with services and quality at Will Rogers Memorial Center (WRMC) and the Fort Worth Convention Center (FWCC).				
% of client satisfied with overall quality & service (WRMC)	98%	100%	90%	90%
% of client satisfied with overall quality & service (FWCC)	97%	96%	90%	90%
<b>Facility Improvement</b>				
Ensure facilities are cleaned & well-maintained, manage on-going maintenance & invest in new facilities.				
\$ value of completed projects within the budget year (WRMC)	\$ 8,854.00	\$5,561,542.00	\$29,350,000.00	N/A
\$ value of completed projects within the budget year (FWCC)	\$ 920,255.00	\$ 243,601.80	\$1,539,000.00	N/A
<b>Economic Development</b>				
Develop strategies to create and retain jobs, increase taxable value, support employment and optimize revenue.				
Meet or exceed 225,000 future hotel room nights for Fort Worth hotels	284,094	201,697	296,000	296,000

# Special Revenue Fund

## Culture and Tourism 2% CY Tax

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other Tax	5,986,037	6,454,276	6,454,276	6,764,802	310,526	4.81%
<b>Revenue</b>	<b>\$ 5,986,037</b>	<b>\$ 6,454,276</b>	<b>\$ 6,454,276</b>	<b>\$ 6,764,802</b>	<b>\$ 310,526</b>	<b>4.81%</b>
Transfer Out & Other	5,444,905	6,454,276	6,454,276	6,764,802	310,526	4.81%
<b>Expenses</b>	<b>\$ 5,444,905</b>	<b>\$ 6,454,276</b>	<b>\$ 6,454,276</b>	<b>\$ 6,764,802</b>	<b>\$ 310,526</b>	<b>4.81%</b>

### 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% of which 2% tax collected is to be used only for the construction of an expansion of an existing convention center facility or pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

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

### MAJOR ACCOMPLISHMENTS

This fund is restricted to paying debt associated with facility improvements and cash funding capital improvements.

### FY2019 DISCUSSION

There are no significant changes in service level represented in the FY2019 Adopted Budget.

### HORIZON ISSUES

The Fund is challenged by the reserve requirement; however it will not impede satisfying the debt requirements.



# Special Revenue Fund

## DFW Revenue Sharing

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other	6,110,299	5,900,000	6,009,455	5,900,000	-	
<b>Revenue</b>	<b>\$ 6,110,299</b>	<b>\$ 5,900,000</b>	<b>\$ 6,009,455</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>0.00%</b>
Transfer Out & Other	5,500,000	5,900,000	6,009,455	5,900,000	-	0.00%
<b>Expenses</b>	<b>\$ 5,500,000</b>	<b>\$ 5,900,000</b>	<b>\$ 6,009,455</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

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

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

In 2009, the City Council amended the financial management policy statements providing that the revenues from DFW Revenue Sharing be dedicated to facility improvements at the Fort Worth Convention Center, Will Rogers Memorial Center and the new Dickies arena.

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

This fund is restricted to paying any debt not covered by the 2% CY Tax Fund and then capital improvements at the facilities discussed above.

### MAJOR ACCOMPLISHMENTS

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

### FY2019 DISCUSSION

There are no significant changes in service level represented in the FY2019 Adopted Budget.

### HORIZON ISSUES

The fund continues to grow minimally. However, as other forms of mass transportation expand and come into play between the airport and metroplex cities, annual revenue may decrease. Light rail is anticipated in late 2019; however we will continue to monitor and utilize the revenues for debt repayment and capital improvements at the aforementioned facilities.

# Special Revenue Fund

## Culture and Tourism Proj Fin Zone

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Intergovernmental	1,942,350	2,598,779	2,598,779	4,971,576	2,372,797	91.30%
Use of Fund Balance	-	155,590	155,590	-	(155,590)	-100.00%
<b>Revenue</b>	<b>\$ 1,942,350</b>	<b>\$ 2,754,369</b>	<b>\$ 2,754,369</b>	<b>\$ 4,971,576</b>	<b>\$ 2,217,207</b>	<b>80.50%</b>
Gen Operating & Maintenance	-	2,250,000	2,250,000	-	(2,250,000)	-100.00%
Transfer Out & Other	290,551	504,369	504,369	4,971,576	4,467,207	885.70%
<b>Expenses</b>	<b>\$ 290,551</b>	<b>\$ 2,754,369</b>	<b>\$ 2,754,369</b>	<b>\$ 4,971,576</b>	<b>\$ 2,217,207</b>	<b>80.50%</b>

### 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 segregate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone #1 was designated by Ordinance in 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. The two qualified projects are the Fort Worth Convention Center expansion and the new Dickies Arena on the campus of the Will Rogers Memorial Complex. The base year is 2013. Funds that are collected at hotels in the three mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

### MAJOR ACCOMPLISHMENTS

In FY2018 a repayment for a W/S CFA project Harley Ave & Trail Drive was completed. This project was done in conjunction with the new Dickies Arena.

### FY2019 DISCUSSION

The FY2019 Adopted Budget increases by \$2.4M in intergovernmental revenue due to the City receiving the OMNI State Hotel Occupancy Tax increment portion in January 2019. Use of fund balance decreases by \$156k due to the increases in revenue that will exceed expenditures which will result in a contribution to fund balance. General operating & maintenance decreases by \$2.25M because the amount that was budgeted in FY2018 was a one-time payment to reimburse the Water department for expenses related to Dickies Arena. Transfer out & other increases by \$4.47M. \$2.14M will be used to pay debt on the new Dickies Arena and \$2.33M will be a contribution to fund balance.

### HORIZON ISSUES

As new hotels open and current properties expand (within the zone), revenues are anticipated to grow, allowing for additional funds to commit to the repayment of debt and improvements.

# Special Revenue Fund

## Environmental Protection

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	4,260,598	3,755,648	3,755,648	3,809,921	54,273	1.45%
Use of Money & Property	74,445	58,905	58,905	59,000	95	0.16%
Other	16,531	19,325	19,325	-	(19,325)	-100.00%
Transfer In	373,049	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	100,936	100,936	0.00%
<b>Revenue</b>	<b>\$ 4,724,624</b>	<b>\$ 3,833,878</b>	<b>\$ 3,833,878</b>	<b>\$ 3,969,857</b>	<b>\$ 135,979</b>	<b>3.55%</b>
Salaries & Benefits	2,176,868	1,933,899	1,933,899	2,035,307	101,408	5.24%
Gen Operating & Maintenance	1,629,077	1,366,847	1,366,847	1,291,486	(75,361)	-5.51%
Transfer Out & Other	3,442,036	533,132	533,132	643,064	109,932	20.62%
<b>Expenses</b>	<b>\$ 7,247,980</b>	<b>\$ 3,833,878</b>	<b>\$ 3,833,878</b>	<b>\$ 3,969,857</b>	<b>\$ 135,979</b>	<b>3.55%</b>
<b>FTE</b>		<b>29.50</b>		<b>29.50</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>29.00</b>		<b>29.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Environmental Protection Fund is used to ensure that the City is in compliance, or developing means to achieve compliance, with its Texas Pollutant Discharge Elimination System (TPDES) Stormwater permits, as well as other state and federal environmental regulations. The Fund supports the following sections: Compliance, Administration, Stormwater Monitoring, Stormwater Inspection, Air Quality and Public Education.

The Compliance Section performs the tasks required to keep city facilities and operations in compliance with state and federal environmental regulations. The Regulatory and Administrative Section is responsible for the interpretation of all federal and state environmental regulations, and administrative and fiscal support. Stormwater Inspection performs review of construction and industrial permit applications, plans, and sites. The Stormwater Monitoring Section performs citywide sample collection and analysis regarding the quality of stormwater and responds to spills that could adversely affect the stormwater system.

The Environmental Management Division Air Quality program is responsible for tracking, monitoring and enforcing the City's Texas Pollutant Discharge Elimination System permit. Inspectors work with the regulated community including the City and its' contractors on permit compliance requirements. Notices of Violation along with citations are issued by the Environmental Services – Stormwater staff.

The Education Section is responsible for public education on stormwater pollution prevention, air quality issues and household hazardous waste disposal methods.

The Environmental Collection Center (ECC), which collects and disposes household hazardous waste for City of Fort Worth Residents as well as 52 plus participating entities, moved to the Solid Waste Fund in FY2018.

# Special Revenue Fund

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## MAJOR ACCOMPLISHMENTS

Environmental Quality staff proactively identified potential pollution issues and contracted engineering design to remediate pollution concerns at the Brennan Street Project. Keep Fort Worth Beautiful was designated as the 2018 Keep America Beautiful Affiliate of the Year. Air Quality Monitoring contract renewals were negotiated with the Texas Commission on Environmental Quality (TCEQ) resulting in monitoring sites being more appropriately located; therefore, creating service efficiencies. The first ever Environmental Master Plan is in the final stages for the City of Fort Worth.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts increase by 2 AP and 2.00 FTE for two grant positions that were omitted in the counts. There is no financial impact to the fund.

The FY2019 Adopted Budget decreases in other revenue for the removal of miscellaneous revenue associated with the ECC that transitioned to the Solid Waste Fund in FY2018. The Adopted Budget increases in general operating and maintenance expenditures for renewals of contracts and rising costs of emergency cleanups. Transfer out and other increases \$110k for billing services provided by Water. This slight overall rise in expenditures will be covered in part by the use of fund balance for FY2019.

## HORIZON ISSUES

The development of the Environmental Master Plan has identified the need to evaluate the current Environmental Fee structure to meet current and future budget constraints. TCEQ changed the city's hazardous waste classification due to city growth which results in additional expenses. In addition, new MS4 permit requirements and Total Maximum Daily Load (TMDL) development to control bacteria as designated by the TCEQ also result in additional expense to maintain compliance.

# Special Revenue Fund

## Municipal Golf FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	3,526,029	4,602,391	4,602,391	4,646,702	44,311	0.96%
Use of Money & Property	(2,512)	-	-	-	-	0.00%
Other	13,640	10,000	10,000	15,000	5,000	50.00%
Transfer In	1,081,249	615,000	615,000	615,000	-	0.00%
<b>Revenue</b>	<b>\$ 4,618,406</b>	<b>\$ 5,227,391</b>	<b>\$ 5,227,391</b>	<b>\$ 5,276,702</b>	<b>\$ 49,311</b>	<b>0.94%</b>
Salaries & Benefits	2,765,547	2,776,088	2,776,088	2,876,236	100,148	3.61%
Gen Operating & Maintenance	2,055,954	2,358,021	2,302,171	2,275,302	(82,719)	-3.51%
Debt Service Accts	45,954	-	123,891	123,891	123,891	0.00%
Transfer Out & Other	13,241	93,282	25,241	1,273	(92,009)	-98.64%
<b>Expenses</b>	<b>\$ 4,880,697</b>	<b>\$ 5,227,391</b>	<b>\$ 5,227,391</b>	<b>\$ 5,276,702</b>	<b>\$ 49,311</b>	<b>0.94%</b>
<b>FTE</b>		<b>59.25</b>		<b>59.25</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>91.00</b>		<b>91.00</b>	<b>0.00</b>	<b>0.00%</b>

## FUND PURPOSE AND GOALS

The City of Fort Worth Municipal Golf Fund, managed by the Golf Division of the Park & Recreation Department, provides enjoyable, safe and comprehensive golf programs through four municipally-owned golf courses: Pecan Valley, Meadowbrook, Rockwood Park and Sycamore Creek.

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.

Meadowbrook Golf Course is an 18-hole facility located in 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 and six-hole practice course, nine-hole Foot Golf course operating in partnership with the First Tee of Fort Worth, and also has pro and snack shops. The 18-hole course has received an extensive renovation and reopened in June 2017. It is located in the near northwest part of the city.

The Sycamore Creek Golf Course is a unique nine hole course with dual tee-boxes, allowing the golfer to play an 18-hole round as well as a nine-hole Foot Golf course. The clubhouse also features a fully equipped pro shop and is located in the near southeast 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

# Special Revenue Fund

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annual subsidy was apportioned to pay previous Peoplesoft FINS Phase II debt (\$235k) while also continuing to support the Municipal Golf Fund (\$615k).

## **MAJOR ACCOMPLISHMENTS**

The department maintained normal service levels.

## **FY2019 DISCUSSION**

The FY2019 budget includes a reclassifications of expenditures between transfer outs and debt service accounts due a change on where expenses are booked.

## **HORIZON ISSUES**

The Municipal Golf Fund was changed from an Enterprise Fund to a Special Revenue Fund in FY2015, and has been provided a subsidy from the General Fund each year. The goal is to reduce or eliminate the amount of that subsidy over time, while providing for capital replacements to keep the courses in the best working condition possible.

# Special Revenue Fund

## Red Light Enforcement FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Charge for Service	2,000	2,000	2,000	2,000	-	0.00%
Fines & Forfeitures	8,963,390	8,873,770	8,873,770	8,735,700	(138,070)	-1.56%
Use of Money & Property	70,022	-	-	-	-	0.00%
Other	1,599,828	1,586,319	1,586,319	1,552,571	(33,748)	-2.13%
<b>Revenue</b>	<b>\$ 10,635,240</b>	<b>\$ 10,462,089</b>	<b>\$ 10,462,089</b>	<b>\$ 10,290,271</b>	<b>\$ (171,818)</b>	<b>-1.64%</b>
Salaries & Benefits	263,837	242,331	242,331	236,995	(5,336)	-2.20%
Gen Operating & Maintenance	6,226,946	6,042,362	6,042,362	6,058,411	16,049	0.27%
Transfer Out & Other	3,255,186	4,177,396	4,177,396	3,994,865	(182,531)	-4.37%
<b>Expenses</b>	<b>\$ 9,745,969</b>	<b>\$ 10,462,089</b>	<b>\$ 10,462,089</b>	<b>\$ 10,290,271</b>	<b>\$ (171,818)</b>	<b>-1.64%</b>
<b>FTE</b>		<b>3.00</b>		<b>3.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>3.00</b>		<b>3.00</b>	<b>0.00</b>	<b>0.00%</b>

## DEPARTMENT PURPOSE AND GOALS

The City initiated the Red-light Enforcement Program on January 1, 2008. The goal of the program is to improve public safety by changing driver behavior related to red-light running using a combination of enforcement and traffic signal improvements.

At the inception of the Red-light Enforcement Program, program operations were included in the Transportation and Public Works (TPW) Department as part of the General Fund. In FY2011, the Red-light Enforcement Program was established as a separate Special Revenue Fund, but remained under the direction of TPW. Revenues from violation fees are used to cover the program's cost with a State law requiring the City to submit half of the violation fee revenue after subtracting program expenses to the State of Texas Trauma Fund. The remaining revenue is restricted for citywide traffic safety programs that include the installation and maintenance of traffic signs, pavement markings, traffic signals and school safety.

## MAJOR ACCOMPLISHMENTS

The operation of the Program continues to maintain and improve traffic safety at signalized intersection whereby crash rates remain below the levels prior to installation of cameras. Funds from the Program's operations after allocation to the State of Texas Trauma Funds are used for Traffic Safety related improvements City wide relative to traffic signs, pavement markings, traffic signals, traffic lighting, pedestrian and school safety.

## FY2019 DISCUSSION

There are no significant changes in service level represented in the FY2019 Adopted Budget.

# Special Revenue Fund

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## **HORIZON ISSUES**

The upcoming State of Texas Legislative session beginning in January 2019 has the potential to adversely impact the program through discontinuation of the enabling legislation. Violation collection rates continue a slight downward trend as a result of county officials not applying holds on vehicle registrations due to unpaid red light camera violations.



# Special Revenue Fund

## Special Donation FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	149,868	2,027,260	2,047,060	2,000,000	(27,260)	-1.34%
Other	110,096	-	-	-	-	0.00%
Use of Fund Balance	-	-	200	-	0	0.00%
<b>Revenue</b>	<b>\$ 259,963</b>	<b>\$ 2,027,260</b>	<b>\$ 2,047,260</b>	<b>\$ 2,000,000</b>	<b>\$ (27,260)</b>	<b>-1.34%</b>
Salaries & Benefits	44,301	-	-	-	-	0.00%
Gen Operating & Maintenance	121,107	27,260	108,459	2,000,000	1,972,740	7236.76%
Transfer Out & Other	-	2,000,000	1,938,801	-	(2,000,000)	-100.00%
<b>Expenses</b>	<b>\$ 165,408</b>	<b>\$ 2,027,260</b>	<b>\$ 2,047,260</b>	<b>\$ 2,000,000</b>	<b>\$ (27,260)</b>	<b>-1.34%</b>

## 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.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an increase in general operating and maintenance of \$2.0M and a decrease in transfer out and other of \$2.0M due to a shift in accounting for delegated authority, for a net impact of \$0.

There are no significant changes in service level represented in the FY2019 Adopted Budget.



# **Asset Forfeiture Funds**

## **FY 2019**

### **Adopted Budget**



# Asset Forfeiture Fund

## Justice Asset Forfeiture FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Intergovernmental	445,526	-	-	-	-	0.00%
Use of Money & Property	15,298	-	-	-	-	0.00%
Other	417	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	235,000	235,000	0.00%
<b>Revenue</b>	<b>\$ 461,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>0.00%</b>
Gen Operating & Maintenance	439,666	-	-	149,000	149,000	0.00%
Transfer Out & Other	1,924,129	-	-	86,000	86,000	0.00%
<b>Expenses</b>	<b>\$ 2,363,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 235,000</b>	<b>0.00%</b>

## FUND PURPOSE AND GOALS

The City of Fort Worth Police Department receives funds from the sale of assets seized in certain law enforcement activities in which the department has assisted federal and state law enforcement agencies. The process of liquidating and distributing seized assets is commonly called "asset forfeiture." The federal asset forfeiture program is authorized by the Comprehensive Crime Control Act of 1984, while the state asset forfeiture program is authorized by Chapter 59 of the Texas Code of Criminal Procedure. The main goals of the federal and state asset forfeiture programs are to deprive criminals of property used in or acquired through illegal activities, to encourage joint operations among law enforcement agencies at various levels of government, and to strengthen law enforcement. Both programs require that the recipient law enforcement agency use the assets solely for law enforcement purposes and that the assets be held in a special fund, subject to audit and review by the appropriate authorities. The City of Fort Worth Police Department is responsible for the receipt, expenditure, and oversight of asset forfeiture. The Justice Asset Forfeiture Fund is specifically assets forfeited through the Criminal Division Asset Forfeiture and Money Laundering Section; Justice Management Division Asset Management Staff; Bureau of Alcohol, Tobacco, Firearms, and Explosives; Drug Enforcement Administration; Federal Bureau of Investigations; U.S. Attorney's Office; and U.S. Marshals Service.

## MAJOR ACCOMPLISHMENTS

While the Asset Forfeiture Funds were not originally budgeted for expenses for FY2018, the Justice Asset Forfeiture Fund was budgeted at the fiscal year end to cover a grant match and classified services.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes the use of net position as funds can only be used in arrears of receipt and not in anticipation of receipt. No funds were originally budgeted in FY2018 since the fund had been depleted at the end of FY2017. As funds have gradually been disbursed throughout FY2018, there is once again an operating budget for allowable expenses, primarily grant match funds and classified services which have been funded from this source in past fiscal years.

# Asset Forfeiture Fund

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## **HORIZON ISSUES**

Since the purpose of the Justice Asset Forfeiture Fund is to deprive criminals of property used in or acquired through illegal activities, the Police Department will develop a strategic approach to the budgeting and spending of the asset forfeiture funds in a manner conducive to supporting that activity and focused on appropriate uses for non-recurring revenues.

**Public Improvement  
District Funds  
FY 2019  
Adopted Budget**





# Public Improvement District Fund

## PID #1 – Downtown

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	348,126	-	-	-	-	0.00%
Use of Money & Property	8,631	-	500	-	-	0.00%
Other	1,848,096	2,640,373	2,987,943	2,707,662	67,289	2.49%
Transfer In	-	351,009	351,009	346,792	(4,217)	-1.22%
Use of Fund Balance	-	54,420	-	58,585	4,165	7.11%
<b>Revenue</b>	<b>\$ 2,204,853</b>	<b>\$ 3,045,802</b>	<b>\$ 3,339,452</b>	<b>\$ 3,113,039</b>	<b>\$ 67,237</b>	<b>2.16%</b>
Gen Operating & Maintenance	2,256,176	2,874,150	2,964,150	3,051,950	177,800	5.83%
Transfer Out & Other	44,883	171,652	375,302	61,089	(110,563)	-180.99%
<b>Expenses</b>	<b>\$ 2,301,059</b>	<b>\$ 3,045,802</b>	<b>\$ 3,339,452</b>	<b>\$ 3,113,039</b>	<b>\$ 67,237</b>	<b>2.16%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #1, Downtown Fort Worth Improvement District – Was established in 1986 and was the first improvement district in the State of Texas. PID #1 was re-established by petition of the property owners on June 23, 2009 for a term period of 20 years and consists of 380 acres.

The funds are utilized primarily in the areas of maintenance and landscaping, promotions and marketing, an ambassador program, transportation and planning, trash removal, and administration (management of the PID).

# Public Improvement District Fund

## PID #6 – Park Glen

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	194,317	-	-	-	-	0.00%
Use of Money & Property	12,556	-	-	-	-	0.00%
Other	1,402,732	1,537,587	1,537,587	1,575,043	37,456	2.38%
Transfer In	-	199,556	199,556	199,556	-	0.00%
Use of Fund Balance	-	87,153	132,153	137,058	49,905	36.41%
<b>Revenue</b>	<b>\$ 1,609,605</b>	<b>\$ 1,824,296</b>	<b>\$ 1,869,296</b>	<b>\$ 1,911,657</b>	<b>\$ 87,361</b>	<b>4.57%</b>
Gen Operating & Maintenance	1,733,976	1,793,544	1,838,544	1,876,165	82,621	4.40%
Transfer Out & Other	27,859	30,752	30,752	35,492	4,740	13.36%
<b>Expenses</b>	<b>\$ 1,761,835</b>	<b>\$ 1,824,296</b>	<b>\$ 1,869,296</b>	<b>\$ 1,911,657</b>	<b>\$ 87,361</b>	<b>4.57%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #6 - Park Glen was established by petition of the property owners in perpetuity and was created on September 28, 1998. It is in a primarily residential neighborhood located in far northeast Fort Worth, just outside Loop 820 and consists of approximately 1,124 acres. The Park Glen PID has two assessment rates, one for residential and another for commercial properties within the PID.

The funds are utilized primarily for landscaping, maintenance of grounds, trash pick-up, security, administration, and capital improvements including a new stormwater detention and pond maintenance.

# Public Improvement District Fund

## PID #7 – Heritage

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	189,726	-	-	-	-	0.00%
Use of Money & Property	14,532	-	-	-	-	0.00%
Other	1,811,789	1,954,758	1,954,758	1,977,379	22,621	1.14%
Transfer In	-	191,096	191,096	191,096	-	0.00%
Use of Fund Balance	-	75,000	75,000	189,122	114,122	60.34%
<b>Revenue</b>	<b>\$ 2,016,047</b>	<b>\$ 2,220,854</b>	<b>\$ 2,220,854</b>	<b>\$ 2,357,597</b>	<b>\$ 136,743</b>	<b>5.80%</b>
Gen Operating & Maintenance	1,782,116	2,181,759	2,181,759	2,314,227	132,468	5.72%
Transfer Out & Other	35,853	39,095	39,095	43,370	4,275	9.86%
<b>Expenses</b>	<b>\$ 1,935,773</b>	<b>\$ 2,220,854</b>	<b>\$ 2,220,854</b>	<b>\$ 2,357,597</b>	<b>\$ 136,743</b>	<b>5.80%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #7 – Heritage was established by petition of the property owners in perpetuity on September 26, 2000. It encompasses 927 acres of primarily residential neighborhoods located in far northeast Fort Worth, east of I35W and north of Loop 820. The Heritage PID has two assessment rates, one for residential, and another for commercial properties.

The Heritage PID funds are utilized for landscaping, maintenance of grounds, utilities, administration, and capital improvements including a new irrigation system, low maintenance landscaping, benches, picnic tables, and lighting.

# Public Improvement District Fund

## PID #8 – Camp Bowie

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	39,761	-	-	-	-	0.00%
Use of Money & Property	4,066	-	-	-	-	0.00%
Other	456,226	355,286	355,286	-	(355,286)	0.00%
Transfer In	-	17,791	17,791	-	(17,791)	0.00%
Use of Fund Balance	-	126,963	126,963	197,800	70,837	35.81%
<b>Revenue</b>	<b>\$ 500,052</b>	<b>\$ 500,040</b>	<b>\$ 500,040</b>	<b>\$ 197,800</b>	<b>\$ (302,240)</b>	<b>-152.80%</b>
Gen Operating & Maintenance	326,341	491,270	491,270	-	(491,270)	0.00%
Transfer Out & Other	8,770	8,770	8,770	197,800	189,030	95.57%
<b>Expenses</b>	<b>\$ 335,111</b>	<b>\$ 500,040</b>	<b>\$ 500,040</b>	<b>\$ 197,800</b>	<b>\$ (302,240)</b>	<b>-152.80%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #8 – Camp Bowie was established in 2000 and then re-established on December 16, 2008 for a 10-year term.

Only commercial properties are assessed within the 427 acre boundary of this PID, which is approximately a nine mile commercial stretch along Camp Bowie Boulevard from University Drive to Loop 820 South. PID #8 was created to bring synergy and revitalization to an area known as Historic Camp Bowie.

The Camp Bowie PID will expire on or about January 7, 2019. In fiscal year 2019, remaining funds within the Camp Bowie PID will be transferred to the newly created Historic Camp Bowie Public Improvement District and be expended on improvements and services within this new PID's boundaries. Effective at the start of the new fiscal year, no services or improvements will be provided through PID #8.

# Public Improvement District Fund

## PID #11 – Stockyards

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	489	-	-	-	-	0.00%
Other	73,561	98,666	98,666	98,203	(463)	-0.47%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	21,355	21,355	100.00%
<b>Revenue</b>	<b>\$ 74,050</b>	<b>\$ 98,666</b>	<b>\$ 98,666</b>	<b>\$ 119,558</b>	<b>\$ 20,892</b>	<b>17.47%</b>
Gen Operating & Maintenance	56,605	84,433	84,433	117,558	33,125	28.18%
Transfer Out & Other	2,000	14,233	14,233	2,000	(12,233)	-611.65%
<b>Expenses</b>	<b>\$ 58,605</b>	<b>\$ 98,666</b>	<b>\$ 98,666</b>	<b>\$ 119,558</b>	<b>\$ 20,892</b>	<b>17.47%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #11 – Stockyards was established on February 23, 2003 and it encompasses 192 acres of the Historic Stockyards area on the north side of Fort Worth. This PID was created to promote tourism in the area, increase marketing efforts, and support special events for this historic district.

The Stockyards PID funds are utilized for website maintenance and marketing initiatives, promotion of special events, litter abatement, various small capital improvements, and administration.

# Public Improvement District Fund

## PID #12 – Chapel Hill

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	509	-	-	-	-	0.00%
Other	56,818	61,431	61,431	62,786	1,355	2.16%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	21,212	21,212	1,642	(19,570)	-1191.84%
<b>Revenue</b>	<b>\$ 57,327</b>	<b>\$ 82,643</b>	<b>\$ 82,643</b>	<b>\$ 64,428</b>	<b>\$ (18,215)</b>	<b>-28.27%</b>
Gen Operating & Maintenance	70,101	80,643	80,643	62,428	(18,215)	-29.18%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 72,101</b>	<b>\$ 82,643</b>	<b>\$ 82,643</b>	<b>\$ 64,428</b>	<b>\$ (18,215)</b>	<b>-28.27%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #12 – Chapel Hill was established on March 23, 2004 to encompass the Chapel Hill neighborhood which includes approximately 1,346 acres. This PID was created to support anticipated economic development of the area and to provide additional neighborhood amenities.

The Chapel Hill PID funds are utilized primarily for utility expenditures, management fees, and pond maintenance.

# Public Improvement District Fund

## PID #14 – Trinity Bluff

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	876	-	-	-	-	0.00%
Other	61,857	65,019	65,019	67,535	2,516	3.73%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	5,541	57,541	2,000	(3,541)	-177.05%
<b>Revenue</b>	<b>\$ 62,733</b>	<b>\$ 70,560</b>	<b>\$ 122,560</b>	<b>\$ 69,535</b>	<b>\$ (1,025)</b>	<b>-1.47%</b>
Gen Operating & Maintenance	56,124	68,560	120,560	67,535	(1,025)	-1.52%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 58,124</b>	<b>\$ 70,560</b>	<b>\$ 122,560</b>	<b>\$ 69,535</b>	<b>\$ (1,025)</b>	<b>-1.47%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #14– Trinity Bluff was established on June 16, 2009 for a 20-year term and encompasses 30.9 acres in the Trinity Bluff area at the north end of Downtown.

The Trinity Bluff PID funds are utilized primarily for landscaping and maintenance, an ambassador program, litter abatement, and management costs.

# Public Improvement District Fund

## PID #15 – Sun Valley

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	749	-	-	-	-	0.00%
Other	78,504	87,615	87,615	92,441	4,826	5.22%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	21,685	21,685	10,359	(11,326)	-109.33%
<b>Revenue</b>	<b>\$ 79,253</b>	<b>\$ 109,300</b>	<b>\$ 109,300</b>	<b>\$ 102,800</b>	<b>\$ (6,500)</b>	<b>-6.32%</b>
Gen Operating & Maintenance	75,622	107,300	107,300	100,800	(6,500)	-6.45%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 77,622</b>	<b>\$ 109,300</b>	<b>\$ 109,300</b>	<b>\$ 102,800</b>	<b>\$ (6,500)</b>	<b>-6.32%</b>

### FUND PURPOSE AND GOALS

Public Improvement District (PID) #15 – Sun Valley was established on August 21, 2012 for a 20-year term, and is located in southeast Fort Worth, just east of Loop 820.

The Sun Valley PID funds are utilized for security services and administration.



# Public Improvement District Fund

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## PID #16 – Walsh Ranch/Quail Valley

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Other Tax	-	-	-	477,409	477,409	100.00%
Revenue	\$ -	\$ -	\$ -	\$ 477,409	\$ 477,409	100.00%
Gen Operating & Maintenance	-	-	-	477,409	477,409	100.00%
Expenses	\$ -	\$ -	\$ -	\$ 477,409	\$ 477,409	100.00%

### FUND PURPOSE AND GOALS

Public Improvement District #16 – Walsh Ranch/Quail Valley was created by resolution by the Mayor and City Council on September 27, 2016 to provide a mechanism to fund infrastructure associated with the Walsh Ranch Development. This PID shall continue in effect until all obligations of indebtedness have been fully satisfied and discharged. Comprising 1,703.57 acres of land, the PID is generally located north of the intersection of Interstate Highway 20 and Interstate Highway 30, east of Farm to Market Road 1187, south of Old Weatherford Road, and west of the Parker County – Tarrant County boundary line.

The Walsh Ranch / Quail Valley PID funds collected in fiscal year 2019 will be paid to the developer as part of the city's commitment to acquire the infrastructure previously installed within the development.

# Public Improvement District Fund

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## PID #17 – Rock Creek Ranch FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Other Tax	-	-	-	151,060	151,060	100.00%
Transfer In	-	-	45,000	-	-	0.00%
Use of Fund Balance	-	-	-	49,440	49,440	100.00%
Revenue	\$ -	\$ -	\$ 45,000	\$ 200,500	\$ 200,500	100.00%
Gen Operating & Maintenance	-	-	45,000	200,500	200,500	100.00%
Expenses	\$ -	\$ -	\$ 45,000	\$ 200,500	\$ 200,500	100.00%

## FUND PURPOSE AND GOALS

The Rock Creek Ranch Public Improvement District #17 was established for a 20-year term in 2016, expiring in 2037 as a means to assist in financing infrastructure costs associated with Tarleton State University. It is anticipated that the property will be developed to include approximately 4,917 single family residential homes; 2,520 multi-family residential units; 3,780,000 square feet of commercial space and 960,000 square feet of public university space.

The Rock Creek Ranch PID funds collected in fiscal year 2019 will be used to pay debt obligations associated with the financings issued by the City for infrastructure.

# Public Improvement District Fund

## PID #18 – Tourism

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Other	-	3,469,985	3,469,985	4,895,041	1,425,056	29.11%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ -</b>	<b>\$ 3,469,985</b>	<b>\$ 3,469,985</b>	<b>\$ 4,895,041</b>	<b>\$ 1,425,056</b>	<b>29.11%</b>
Gen Operating & Maintenance	-	3,452,985	3,397,985	4,840,041	1,387,056	28.66%
Transfer Out & Other	-	17,000	72,000	55,000	38,000	69.09%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 3,469,985</b>	<b>\$ 3,469,985</b>	<b>\$ 4,895,041</b>	<b>\$ 1,425,056</b>	<b>29.11%</b>

### FUND PURPOSE AND GOALS

Public Improvement District 18 was established in August 2017 for a ten year term, expiring in 2027. The goals of the proposed Tourism PID focus on increasing the economic impact and enhancing competitiveness in conventions, meetings, leisure and sports tourism, and increasing tourism-related economic activity at all times, including economic downturns and as inventory grows.

The proposed Tourism PID projects include incentives and sales efforts, convention and sports marketing and promotion, site visits and familiarization tours, community arts grants, convention services, event funding application, operations, research, and administration, all of which benefit the hotels within the Tourism PID. The boundaries include noncontiguous areas authorized under the Act, consisting only of hotel properties with 100 or more rooms ordinarily used for sleeping within the City of Fort Worth.

# Public Improvement District Fund

## PID #19 – Historic Camp Bowie

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Charge for Service	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Other	-	-	-	389,139	389,139	100.00%
Transfer In	-	-	-	215,591	215,591	100.00%
Use of Fund Balance	-	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 604,730</b>	<b>\$ 604,730</b>	<b>100.00%</b>
Gen Operating & Maintenance	-	-	-	511,372	511,372	100.00%
Transfer Out & Other	-	-	-	93,358	93,358	100.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 604,730</b>	<b>\$ 604,730</b>	<b>100.00%</b>

### FUND PURPOSE AND GOALS

The Historic Camp Bowie Public Improvement District - #19 was created on August 19, 2018, for a period of 10 years and will expire on September 30, 2028. The PID includes 238.76 acres of land generally consisting of all commercial properties along the Camp Bowie Boulevard from Montgomery (on the east) to Irene (on the west); and all commercial land use areas along West 7th Street from University to Montgomery. Services to be provided by the PID include landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements.

For fiscal year 2019, funds collected will be used primarily to pay for beautification, litter abatement, and maintenance. Required reserves for the fund will also be established within the initial year of operation.

**Tax Increment  
Reinvestment Zone  
Funds  
FY 2019  
Adopted Budget**



# Tax Increment Reinvestment Zone Fund

## TIF #2A – Speedway

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Intergovernmental	561,377	558,015	558,015	612,378	54,363	8.88%
Use of Money & Property	6,166	1,689	1,689	3,085	1,396	45.25%
Use of Fund Balance	-	337,752	337,752	1,236,054	898,302	72.67%
<b>Revenue</b>	<b>\$ 567,544</b>	<b>\$ 897,456</b>	<b>\$ 897,456</b>	<b>\$ 1,851,517</b>	<b>\$ 954,061</b>	<b>51.53%</b>
Gen Operating & Maintenance	601,038	897,456	897,456	1,851,517	954,061	51.53%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 601,038</b>	<b>\$ 897,456</b>	<b>\$ 897,456</b>	<b>\$ 1,851,517</b>	<b>\$ 954,061</b>	<b>51.53%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #2A Speedway, was created in December 1995 as a means to purchase the Texas Motor Speedway (TMS) and finance needed public improvements within the TIF boundary which included 568 acres. The end of term is 2025. The TIF was expanded in August 1999 and included 921 acres. The expansion came at the request of property owners including the Northwest Independent School District, to provide for the construction, renovation and operation of educational facilities located in the Northwest ISD tract and to provide for additional infrastructure work such as street improvements, drainage, and traffic signs. (Please see TIF #2B).

TIF 2A & 2B financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Purchase of Texas Motor Speedway as public improvement by the Sports Authority; public improvements within the TIF district; construction, renovation and operation of educational facilities located within the Northwest ISD tract and future infrastructure improvements to promote private development throughout the area.

Project and Financing Plan last amended October 29, 2002.

# Tax Increment Reinvestment Zone Fund

## TIF #2B – Speedway

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Intergovernmental	436,310	431,594	431,594	461,584	29,990	6.50%
Use of Money & Property	2,997	1,306	1,306	1,824	518	28.40%
Use of Fund Balance	-	261,205	261,205	783,256	522,051	66.65%
<b>Revenue</b>	<b>\$ 439,306</b>	<b>\$ 694,105</b>	<b>\$ 694,105</b>	<b>\$ 1,246,664</b>	<b>\$ 552,559</b>	<b>44.32%</b>
Gen Operating & Maintenance	290,873	694,105	694,105	1,246,664	552,559	44.32%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 290,873</b>	<b>\$ 694,105</b>	<b>\$ 694,105</b>	<b>\$ 1,246,664</b>	<b>\$ 552,559</b>	<b>44.32%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #2B Speedway, was created in December 1995 as a means to purchase the Texas Motor Speedway (TMS) and finance needed public improvements within the TIF boundary which included 568 acres. The end of term is 2025. The TIF was expanded in August 1999 and included 921 acres. The expansion came at the request of property owners including the Northwest Independent School District, to provide for the construction, renovation and operation of educational facilities located in the Northwest ISD tract and to provide for additional infrastructure work such as street improvements, drainage, and traffic signs. (Please see TIF #2A).

TIF 2A & 2B financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Purchase of Texas Motor Speedway as public improvement by the Sports Authority, public improvements within the TIF district; construction, renovation and operation of educational facilities located within the Northwest ISD tract and future infrastructure improvements to promote private development throughout the area.

Project and Financing Plan last amended October 29, 2002.



# Tax Increment Reinvestment Zone Fund

## TIF #3 – Downtown

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	2,710,277	2,781,187	2,781,187	2,718,405	(62,782)	-2.31%
Intergovernmental	1,196,193	1,281,872	1,281,872	1,240,607	(41,265)	-3.33%
Use of Money & Property	33,603	38,381	38,381	35,909	(2,472)	-6.88%
Use of Fund Balance	-	4,182,943	4,182,943	6,805,578	2,622,635	38.54%
<b>Revenue</b>	<b>\$ 3,940,073</b>	<b>\$ 8,284,383</b>	<b>\$ 8,284,383</b>	<b>\$ 10,800,499</b>	<b>\$ 2,516,116</b>	<b>23.30%</b>
Gen Operating & Maintenance	267,112	8,284,383	8,284,383	10,800,499	2,516,116	23.30%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 267,112</b>	<b>\$ 8,284,383</b>	<b>\$ 8,284,383</b>	<b>\$ 10,800,499</b>	<b>\$ 2,516,116</b>	<b>23.30%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #3 Downtown was created in December 1995 to promote the redevelopment of downtown Fort Worth, it included 279 acres and the term will end in 2025. In 2006 an expansion to the boundaries was done so that it would include all lots within a proposed major project, Trinity Bluff Phase I. This expansion included a total of 128 acres. (Please see TIF #3A).

TIF 3 & 3A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded in 2006, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects include: historic preservation through façade leases (for example, Ashton Hotel, Jett Land and Title), environmental remediation (for example, the Tower), utility relocation and removal (for example, the Marriott Hotel site), streetscape improvements to create a pedestrian friendly environment (for example, Cassidy Corner, Trinity Bluff), Santa Fe Freight House operations. Sundance Square plaza, parking garage leases, affordable housing (including Hunter Plaza), residential density and parking incentives, infrastructure and transportation improvements to ease transit accessibility, retail façade matching grants, school support, signage and administration.

Project and Financing Plan last amended March 3, 2015.

# Tax Increment Reinvestment Zone Fund

## TIF #3A – Downtown FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	732,097	638,992	638,992	712,264	73,272	10.29%
Intergovernmental	356,801	297,950	297,950	328,722	30,772	9.36%
Use of Money & Property	24,508	8,865	8,865	9,442	577	6.11%
Use of Fund Balance	-	964,605	964,605	3,375,137	2,410,532	71.42%
Revenue	\$ 1,113,407	\$ 1,910,412	\$ 1,910,412	\$ 4,425,565	\$ 2,515,153	56.83%
Gen Operating & Maintenance	1,292,821	1,910,412	1,910,412	4,425,565	2,515,153	56.83%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ 1,292,821	\$ 1,910,412	\$ 1,910,412	\$ 4,425,565	\$ 2,515,153	56.83%

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #3 Downtown was created in December 1995 to promote the redevelopment of downtown Fort Worth, it included 279 acres and the term will end in 2025. In 2006 an expansion to the boundaries was done so that it would include all lots within a proposed major project, Trinity Bluff Phase I. This expansion included a total of 128 acres. (Please see TIF #3A).

TIF 3 & 3A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded in 2006, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects include: historic preservation through façade leases (for example, Ashton Hotel, Jett Land and Title), environmental remediation (for example, the Tower), utility relocation and removal (for example, the Marriott Hotel site), streetscape improvements to create a pedestrian friendly environment (for example, Cassidy Corner, Trinity Bluff), Santa Fe Freight House operations, Sundance Square plaza, parking garage leases, affordable housing (including Hunter Plaza), residential density and parking incentives, infrastructure and transportation improvements to ease transit accessibility, retail façade, matching grants, school support, signage and administration.

Project and Financing Plan last amended March 3, 2015.

# Tax Increment Reinvestment Zone Fund

## TIF #4 – Southside Medical District FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	3,050,966	3,446,860	3,446,860	4,490,509	1,043,649	23.24%
Intergovernmental	1,370,462	1,567,530	1,567,530	2,007,173	439,643	21.90%
Use of Money & Property	120,832	71,275	71,275	65,406	(5,869)	-8.97%
Transfer In	6,956	-	6,956	-	-	0.00%
Use of Fund Balance	-	14,254,977	11,570,393	14,015,292	(239,685)	-1.71%
<b>Revenue</b>	<b>\$ 4,549,216</b>	<b>\$ 19,340,642</b>	<b>\$ 16,663,014</b>	<b>\$ 20,578,380</b>	<b>\$ 1,237,738</b>	<b>6.01%</b>
<b>Gen Operating &amp; Maintenance</b>	<b>2,492,327</b>	<b>19,340,642</b>	<b>16,663,014</b>	<b>20,578,380</b>	<b>1,237,738</b>	<b>6.01%</b>
<b>Expenses</b>	<b>\$ 2,492,327</b>	<b>\$ 19,340,642</b>	<b>\$ 16,663,014</b>	<b>\$ 20,578,380</b>	<b>\$ 1,237,738</b>	<b>6.01%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing Dist. (TIF) #4 Southside Medical Dist., was created in November 1997 to promote the revitalization of Fort Worth's near Southside neighborhood and medical district to ensure the area becomes an economically viable, mixed-use, central city neighborhood. It encompassed a total of 1,278 acres and its end of term is 2022.

Projects include: business development and retail (including Midtown Mixed Use, the Mehl Building, and Victory Medical), parking structures (Magnolia Green), neighborhood parks (for example, Watts Park), residential (for example, the Phoenix and Oak Timbers), schools (Fort Worth ISD), signage (Way finding), streetscapes and transportation/infrastructure improvements (including Oleander, Magnolia, Rosedale, South Main streets), and administration.

Project and Financing Plan last amended December 11, 2012.

# Tax Increment Reinvestment Zone Fund

## TIF #6 – Riverfront FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Intergovernmental	110,243	70,875	70,875	-	(70,875)	0.00%
Use of Money & Property	707	368	368	717	349	48.68%
Use of Fund Balance	-	73,610	73,610	182,087	108,477	59.57%
Revenue	\$ 110,950	\$ 144,853	\$ 144,853	\$ 182,804	\$ 37,951	20.76%
Gen Operating & Maintenance	-	144,853	144,853	182,804	37,951	20.76%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ -	\$ 144,853	\$ 144,853	\$ 182,804	\$ 37,951	20.76%

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #6 Riverfront was created in November 2002 to promote the development of north downtown primarily near the RadioShack campus. It encompasses a total of 63.6 acres and its term will end in 2036.

Projects include: Property acquisition; utility relocations and upgrades; pedestrian and streetscape improvements; roadway and storm drain improvements; public plaza; waterfront development; and demolition.

Project and Financing Plan approved on March 4, 2003.

# Tax Increment Reinvestment Zone Fund

## TIF #7 – North Tarrant Parkway

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	4,840,840	5,748,798	5,748,798	7,513,255	1,764,457	23.48%
Intergovernmental	1,679,487	1,888,449	1,888,449	2,481,554	593,105	23.90%
Use of Money & Property	59,592	1,251	1,251	1,300	49	3.77%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	11,509,837	11,509,837	100.00%
<b>Revenue</b>	<b>\$ 6,579,919</b>	<b>\$ 7,638,498</b>	<b>\$ 7,638,498</b>	<b>\$ 21,505,946</b>	<b>\$ 13,867,448</b>	<b>64.48%</b>
Gen Operating & Maintenance	583,797	7,442,286	6,223,055	21,345,229	13,902,943	65.13%
Transfer Out & Other	2,172,394	196,212	1,415,443	160,717	(35,495)	-22.09%
<b>Expenses</b>	<b>\$ 2,756,191</b>	<b>\$ 7,638,498</b>	<b>\$ 7,638,498</b>	<b>\$ 21,505,946</b>	<b>\$ 13,867,448</b>	<b>64.48%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #7 North Tarrant Parkway was created in December 2003 to provide for road infrastructure improvements to support property development. The original boundary bisected portions of Harmon Road on the west and Old Denton Road on the east which included a total of 2,008 acres. The expansion of the TIF boundaries in 2008 included all portions of those roads adjacent to the TIF north of North Tarrant Parkway so that public improvements could be made to those roadways. In addition, the northwestern boundary bisected a proposed subdivision that was platted after the North Tarrant Parkway TIF was first designated. The 2008 expansion adjusted the original boundary as well and included a total of 95 acres. The TIF is slated to end in 2019. (Please see TIF #7A).

TIF 7 & 7A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Road construction supporting the Presidio Vista and the Hospital Corporation of America (HCA) Alliance projects.

Project and Financing Plan last amended on October 25, 2005.

# Tax Increment Reinvestment Zone Fund

## TIF #7A – North Tarrant Parkway

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	204,125	208,722	208,722	221,778	13,056	5.89%
Intergovernmental	74,956	70,359	70,359	83,057	12,698	15.29%
Use of Money & Property	4,828	49	49	-	(49)	0.00%
Use of Fund Balance	-	-	-	809,535	809,535	100.00%
Revenue	\$ 283,908	\$ 279,130	\$ 279,130	\$ 1,114,370	\$ 835,240	74.95%
Gen Operating & Maintenance	-	271,730	271,730	1,114,370	842,640	75.62%
Transfer Out & Other	6,739	7,400	7,400	-	(7,400)	0.00%
Expenses	\$ 6,739	\$ 279,130	\$ 279,130	\$ 1,114,370	\$ 835,240	74.95%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #7A North Tarrant Parkway was created in December 2003 to provide for road infrastructure improvements to support property development. The original boundary bisected portions of Harmon Road on the west and Old Denton Road on the east which included a total of 2,008 acres. The expansion of the TIF boundaries in 2008 included all portions of those roads adjacent to the TIF north of North Tarrant Parkway so that public improvements could be made to those roadways. In addition, the northwestern boundary bisected a proposed subdivision that was platted after the North Tarrant Parkway TIF was first designated. The 2008 expansion adjusted the original boundary as well and included a total of 95 acres. The TIF is slated to end in 2019. (Please see TIF #7).

TIF 7 & 7A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Road construction supporting the Presidio Vista and the Hospital Corporation of America (HCA) Alliance projects.

Project and Financing Plan last amended on October 25, 2005.

# Tax Increment Reinvestment Zone Fund

## TIF #8 – Lancaster FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	1,105,890	1,242,443	1,242,443	1,667,468	425,025	25.49%
Intergovernmental	549,143	615,245	615,245	784,609	169,364	21.59%
Use of Money & Property	112,070	54,806	54,806	64,284	9,478	14.74%
Use of Fund Balance	-	10,961,215	10,698,800	12,637,396	1,676,181	13.26%
<b>Revenue</b>	<b>\$ 1,767,103</b>	<b>\$ 12,873,709</b>	<b>\$ 12,611,294</b>	<b>\$ 15,153,757</b>	<b>\$ 2,280,048</b>	<b>15.05%</b>
Gen Operating & Maintenance	-	12,797,962	12,535,547	15,104,470	2,306,508	15.27%
Transfer Out & Other	326,341	75,747	75,747	49,287	(26,460)	-53.69%
<b>Expenses</b>	<b>\$ 326,341</b>	<b>\$ 12,873,709</b>	<b>\$ 12,611,294</b>	<b>\$ 15,153,757</b>	<b>\$ 2,280,048</b>	<b>15.05%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #8 Lancaster was created in December 2009 and included a total of 220 acres. TIF #8 was created to promote development along the Lancaster corridor after the Interstate 30 overhead was demolished and Lancaster Avenue was realigned as one of the primary gateways to downtown Fort Worth and the Southside medical district. It will end its term in 2024.

Projects Include: Public improvements associated with mixed use projects, full service hotels, transit oriented development, historic preservation, mixed income housing, T&P Terminal and T&P Warehouse reuse; streetscape improvements; public amenities such as plazas or parks; administration; environmental remediation; public infrastructure associated with Lancaster Avenue redevelopment, including street improvements, utility relocations, parking improvements, landscaping of public areas and public arts.

Project and Financing Plan last amended January 6, 2015.

# Tax Increment Reinvestment Zone Fund

## TIF #9 – Trinity River Vision

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	1,361,167	1,948,430	1,948,430	2,014,113	65,683	3.26%
Intergovernmental	1,735,406	2,444,065	2,444,065	2,297,671	(146,394)	-6.37%
Use of Money & Property	6,306	1,143	1,143	1,147	4	0.35%
Use of Fund Balance	-	228,684	-	-	(228,684)	0.00%
<b>Revenue</b>	<b>\$ 3,102,879</b>	<b>\$ 4,622,322</b>	<b>\$ 4,393,638</b>	<b>\$ 4,312,931</b>	<b>\$ (309,391)</b>	<b>-7.17%</b>
Gen Operating & Maintenance	302,983	4,622,322	4,393,638	4,312,931	(309,391)	-7.17%
Debt Service Accts	2,874,789	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 3,177,773</b>	<b>\$ 4,622,322</b>	<b>\$ 4,393,638</b>	<b>\$ 4,312,931</b>	<b>\$ (309,391)</b>	<b>-7.17%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #9 Trinity River Vision was created in December 2003 to promote redevelopment along the Trinity River, while creating mixed-use development. It included a total of 1,380 acres. It was expanded in 2009 to include a total of 2,600 acres to allow, among other things, for Gateway Park to be used for hydraulic valley storage and provide the necessary flood protection associated with the bypass channel flood control project. The expansion further allowed TIF funds to be utilized for public improvements in both the Northside and Gateway Park areas. These multipurpose sites will also provide recreation and transportation improvements. The TIF will end its term in 2044. (Please see TIF #9A).

TIF 9 & 9A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects: The primary goal for the Central City Project is flood control, while secondary goals include continuity of trails, enhanced open space and recreational areas, linkages to nearby neighborhoods, conservation and environmental restoration for improved water quality and wildlife habitat. The bypass channel will generally follow the current path of the Fort Worth and Western Railroad, and when combined with the historic Oakwood Cemetery will provide greenspace that transition between the proposed urban developments and the historic Northside neighborhoods. In addition to the flood improvement infrastructure constructed in the near Northside area, the Central City Project also calls for improvements within the existing Trinity River Corridor to manage flood waters and provide a better use of the flood plain for the public. The project will address the efficiency of the new bypass channel with excavation, fill, and ecosystem restoration enhancements that will provide hydraulic valley storage for the project.



# Tax Increment Reinvestment Zone Fund

## TIF #9A – Trinity River Vision

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	25,157	28,282	28,282	28,713	431	1.50%
Intergovernmental	19,423	22,316	22,316	22,381	65	0.29%
Use of Money & Property	179	12	12	14	2	14.29%
Use of Fund Balance	-	2,329	-	-	(2,329)	0.00%
Revenue	\$ 44,760	\$ 52,939	\$ 50,610	\$ 51,108	\$ (1,831)	-3.58%
Gen Operating & Maintenance	50,821	52,939	50,610	51,108	(1,831)	-3.58%
Expenses	\$ 50,821	\$ 52,939	\$ 50,610	\$ 51,108	\$ (1,831)	-3.58%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #9A Trinity River Vision was created in December 2003 to promote redevelopment along the Trinity River, while creating mixed-use development. It included a total of 1,380 acres. It was expanded in 2009 to include a total of 2,600 acres to allow, among other things, for Gateway Park to be used for hydraulic valley storage and provide the necessary flood protection associated with the bypass channel flood control project. The expansion further allowed TIF funds to be utilized for public improvements in both the Northside and Gateway Park areas. These multipurpose sites will also provide recreation and transportation improvements. The TIF will end its term in 2044. (Please see TIF #9).

TIF 9 & 9A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects: The primary goal for the Central City Project is flood control, while secondary goals include continuity of trails, enhanced open space and recreational areas, linkages to nearby neighborhoods, conservation and environmental restoration for improved water quality and wildlife habitat. The bypass channel will generally follow the current path of the Fort Worth and Western Railroad, and when combined with the historic Oakwood Cemetery will provide greenspace that transition between the proposed urban developments and the historic Northside neighborhoods. In addition to the flood improvement infrastructure constructed in the near Northside area, the Central City Project also calls for improvements within the existing Trinity River Corridor to manage flood waters and provide a better use of the flood plain for the public. The project will address the efficiency of the new bypass channel with excavation, fill, and ecosystem restoration enhancements that will provide hydraulic valley storage for the project.

# Tax Increment Reinvestment Zone Fund

## TIF #10 – Lonestar FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	553,441	552,588	552,588	672,101	119,513	17.78%
Intergovernmental	220,654	226,002	226,002	260,067	34,065	13.10%
Use of Money & Property	1,928	1	1	-	(1)	0.00%
Use of Fund Balance	-	191	191	2,821	2,630	93.23%
Revenue	\$ 776,023	\$ 778,782	\$ 778,782	\$ 934,989	\$ 156,207	16.71%
Gen Operating & Maintenance	-	778,782	778,782	934,989	156,207	16.71%
Transfer Out & Other	773,899	-	-	-	-	0.00%
Expenses	\$ 773,899	\$ 778,782	\$ 778,782	\$ 934,989	\$ 156,207	16.71%

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #10 Lone Star was created in June 2004 to encourage the development of public space and infrastructure on and near the site of Cabela's, a 200,000 square-foot hunting and outdoor retail facility. When TIF #10 was created, a portion of land within the TIF boundary was not within the City of Fort Worth, and the Project and Financing Plan states that the intention was to annex that portion if possible and add it to the TIF District. This was accomplished in 2008 with acreage being 981 and an end of term in 2025. (Please TIF #10A).

TIF 10 & 10A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: water, sewer, road, storm drainage improvements and public exhibition space.

Project and Financing Plan approved on September 21, 2004.

# Tax Increment Reinvestment Zone Fund

## TIF #10A – Lonestar FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	101,070	101,221	101,221	83,477	(17,744)	-21.26%
Intergovernmental	37,618	38,737	38,737	31,198	(7,539)	-24.17%
Use of Money & Property	349	1	1	973	972	99.90%
Use of Fund Balance	-	34	34	-	(34)	0.00%
Revenue	\$ 139,037	\$ 139,993	\$ 139,993	\$ 115,648	\$ (24,345)	-21.05%
Gen Operating & Maintenance	-	139,993	139,993	115,648	(24,345)	-21.05%
Transfer Out & Other	138,297	-	-	-	-	0.00%
Expenses	\$ 138,297	\$ 139,993	\$ 139,993	\$ 115,648	\$ (24,345)	-21.05%

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #10A Lone Star was created in June 2004 to encourage the development of public space and infrastructure on and near the site of Cabela's, a 200,000 square-foot hunting and outdoor retail facility. When TIF #10 was created, a portion of land within the TIF boundary was not within the City of Fort Worth, and the Project and Financing Plan states that the intention was to annex that portion if possible and add it to the TIF District. This was accomplished in 2008 with acreage being 981 and an end of term in 2025. (Please TIF #10A).

TIF 10 & 10A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: water, sewer, road, storm drainage improvements and public exhibition space.

Project and Financing Plan approved on September 21, 2004.

# Tax Increment Reinvestment Zone Fund

## TIF #12 – East Berry Renaissance

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	528,416	586,929	586,929	647,010	60,081	9.29%
Intergovernmental	331,202	382,501	382,501	422,806	40,305	9.53%
Use of Money & Property	6,891	3,375	3,375	4,960	1,585	31.96%
Use of Fund Balance	-	674,944	663,001	994,522	319,578	32.13%
Revenue	\$ 866,509	\$ 1,647,749	\$ 1,635,806	\$ 2,069,298	\$ 421,549	20.37%
Gen Operating & Maintenance	634,775	1,619,822	1,607,879	2,052,095	432,273	21.06%
Transfer Out & Other	20,189	27,927	27,927	17,203	(10,724)	-62.34%
Expenses	\$ 654,964	\$ 1,647,749	\$ 1,635,806	\$ 2,069,298	\$ 421,549	20.37%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #12 East Berry Renaissance was created in July 2006 to help fund public infrastructure improvements along the East Berry Street Corridor and promote redevelopment and growth throughout the area. The TIF included a total of 604 acres and a term ending in 2027.

Projects Include: East Berry Corridor street, traffic, drainage, and other infrastructure improvements; public infrastructure associated with development (for example, Renaissance Square), other TIF eligible expenses such as environmental remediation (for example, in support of the Men's Collection project), and administration.

Project and Financing Plan approved on June 19, 2007.

# Tax Increment Reinvestment Zone Fund

## TIF #13 – Woodhaven

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	682,500	764,076	764,076	1,211,650	447,574	36.94%
Intergovernmental	365,955	434,459	434,459	695,861	261,402	37.57%
Use of Money & Property	12,072	7,449	7,449	15,807	8,358	52.88%
Use of Fund Balance	-	1,489,833	1,481,284	3,179,154	1,689,321	53.14%
Revenue	\$ 1,060,527	\$ 2,695,817	\$ 2,687,268	\$ 5,102,472	\$ 2,406,655	47.17%
Gen Operating & Maintenance	-	2,678,574	2,670,025	5,071,799	2,393,225	47.19%
Transfer Out & Other	2,239	17,243	17,243	30,673	13,430	43.78%
Expenses	\$ 2,239	\$ 2,695,817	\$ 2,687,268	\$ 5,102,472	\$ 2,406,655	47.17%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #13 Woodhaven was created in November 2007 to help fund public infrastructure improvements that will provide a "foundation for development" to encourage and support the long-term public needs of the neighborhood and to secure mixed-use economic growth opportunities in the Woodhaven area. The TIF included a total of 1,100 acres and a term ending in 2028.

Possible Future Projects Include: corridor improvements through street, traffic, utility, drainage, and other public infrastructure projects; public infrastructure associated with property redevelopment; gateway enhancements, and administration.

Project and Financing Plan approved on June 27, 2008.

# Tax Increment Reinvestment Zone Fund

## TIF #14 – Trinity Lakes

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	662,027	828,770	828,770	879,638	50,868	5.78%
Intergovernmental	149,933	185,665	185,665	204,642	18,977	9.27%
Use of Money & Property	20,131	10,394	10,394	1,320	(9,074)	-687.42%
Use of Fund Balance	-	2,078,739	2,078,739	3,383,925	1,305,186	38.57%
Revenue	\$ 832,091	\$ 3,103,568	\$ 3,103,568	\$ 4,469,525	\$ 1,365,957	30.56%
Gen Operating & Maintenance	-	3,072,671	3,072,671	4,449,910	1,377,239	30.95%
Transfer Out & Other	16,242	30,897	30,897	19,615	(11,282)	-57.52%
Expenses	\$ 16,242	\$ 3,103,568	\$ 3,103,568	\$ 4,469,525	\$ 1,365,957	30.56%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #14 Trinity Lakes was created in November 2012 to help finance public infrastructure improvements in the area such as public improvements to arterials (Trinity Boulevard and Precinct Line Road), the Trinity Trails system, way finding signage, transit improvements, public parking facilities, land acquisition, and other TIF-eligible costs to help encourage redevelopment in the Trinity Lakes area. The TIF included a total of 1,800 acres and will end its term in 2032.

Projects: The TIF Board has approved a project for design, engineering, utility relocation, storm drainage improvements, streetscape, and traffic signals related to Trinity Boulevard. Future possible project include similar work on Precinct Line, improvements to the Trinity Trails System, construction of streets within new mixed-use developments, way finding signage, waterfront improvements, parks, bicycle facilities; transit facility land acquisition, parking, other improvements; and administration.

Project and Financing Plan approved on February 5, 2013.

# Tax Increment Reinvestment Zone Fund

## TIF #15 – Stockyards/Northside

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from FY2018 Adopted	
					Amount	%
Property Tax	56,878	87,048	87,048	159,805	72,757	45.53%
Intergovernmental	22,294	46,034	46,034	82,209	36,175	44.00%
Use of Money & Property	-	495	495	1,476	981	66.46%
Use of Fund Balance	-	98,962	88,390	287,983	189,021	65.64%
Revenue	\$ 79,172	\$ 232,539	\$ 221,967	\$ 531,473	\$ 298,934	56.25%
Gen Operating & Maintenance	-	227,041	216,469	527,581	300,540	56.97%
Transfer Out & Other	1,464	5,498	5,498	3,892	(1,606)	-41.26%
Expenses	\$ 1,464	\$ 232,539	\$ 221,967	\$ 531,473	\$ 298,934	56.25%

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #15 Stockyards/Northside was created in December 2014 to address the historical and economic importance of the Fort Worth Stockyards and surrounding neighborhoods and to preserve and enhance the Greater Stockyards Area through strategic investment and development. TIF #15 includes a total of 925 acres of land and will end its term in 2035.

The initial improvements contemplated in the Stockyards/Northside TIF include public infrastructure (e.g. water, sewer, drainage, roads, sidewalks, etc.) associated with mixed-use and commercial development. In addition, demolition, environmental remediation, and all expenses allowable under the Tax Increment Financing Act are contemplated as needed for areas of the TIF zone identified as ripe for new or redevelopment. TIF #15 will support eligible board-approved projects such as the following: road and access improvements, public infrastructure improvements, streetscaping and pedestrian improvements, public parking infrastructure, public amenities, demolition and environmental remediation, historic façade preservation and restorations, and administrative expenses.

Project and Financing Plan approved on July 15, 2015.





# **Special Project Funds**

## **FY 2019**

### **Adopted Budget**



## Special Project Funds

### Library Special Revenue Fund Statement

#### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Intergovernmental	-	182,404	182,404	108,033	(74,371)	-40.77%
Charge for Service	86,431	-	-	-	-	0.00%
Use of Fund Balance	-	337,446	337,446	239,220	(98,226)	-29.11%
<b>Revenue</b>	<b>\$ 105,050</b>	<b>\$ 519,850</b>	<b>\$ 519,850</b>	<b>\$ 347,253</b>	<b>\$ (172,597)</b>	<b>-33.20%</b>
Salaries & Benefits	164,641	-	-	169,253	169,253	0.00%
Gen Operating & Maintenance	292,898	-	-	178,000	178,000	0.00%
<b>Expenses</b>	<b>\$ 457,539</b>	<b>\$ 519,850</b>	<b>\$ 519,850</b>	<b>\$ 347,253</b>	<b>\$ (172,597)</b>	<b>-33.20%</b>
<b>FTE</b>		<b>2.00</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>2.00</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00%</b>

#### FUND PURPOSE AND GOALS

The Library Special Revenue Fund was established in 1986 for automation systems sharing which facilitates shared technology services among Fort Worth and other area cities. Currently, the fund supports the Fort Worth, Benbrook, Burleson, and Haltom City, Keller, Richland Hills and Watauga libraries. Participating cities pay into the fund. Funds in this account are reserved to offset the costs associated with operating and improving library system operations.

#### FY2019 DISCUSSION

The FY2019 Adopted Budget decreases by \$74k for Intergovernmental revenue after the department made no request for extra funding, compared to the FY2018 Budget.

The FY2019 Adopted Budget decreases by \$173k for Other Contractual Services expenses after the department made no request for extra funding, compared to the FY2018 Budget.

There are no significant changes in service level represented in the FY2019 Adopted Budget.

# Special Project Funds

## Special Purpose Fund Statement

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Other Tax	1,375,305	1,000,000	1,000,000	1,037,509	37,509	3.75%
Intergovernmental	3,850	-	3,426	3,700	3,700	0.00%
Charge for Service	1,402,032	1,294,796	1,055,739	1,621,274	326,478	25.21%
Use of Money & Property	328,225	45,962	325,810	140,542	94,580	205.78%
Other	148,182	198,003	179,018	-	(198,003)	-100.00%
Transfer In	-	-	972	-	-	0.00%
Use of Fund Balance	-	327,497	327,497	52,264	(275,233)	-84.04%
<b>Revenue</b>	<b>\$ 3,257,595</b>	<b>\$ 2,866,258</b>	<b>\$ 2,892,461</b>	<b>\$ 2,855,289</b>	<b>\$ (10,969)</b>	<b>-0.38%</b>
Salaries & Benefits	632,903	-	-	854,981	854,981	0.00%
Gen Operating & Maintenance	1,004,927	-	-	1,113,930	1,113,930	0.00%
Capital Accts	974,598	-	-	-	-	0.00%
Transfer Out & Other	1,475,000	-	-	886,378	886,378	0.00%
<b>Expenses</b>	<b>\$ 4,087,428</b>	<b>\$ 2,866,258</b>	<b>\$ 2,892,461</b>	<b>\$ 2,855,289</b>	<b>\$ (10,969)</b>	<b>-0.38%</b>
<b>FTE</b>		<b>31.15</b>		<b>31.15</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>151.00</b>		<b>151.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

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

**Community Program Projects.** The Neighborhood Services Department and Park and Recreation Department manage various Community Program projects of the Special Purpose Fund established to provide enhanced programming and additional staffing for extended operational hours for each community center:

- *Neighborhood Service Department:* Andrew Doc Session Community Center, Martin Luther King Community Center, North Tri Community Center, Southside Community Center, Worth Heights Community Centers.
- *Park & Recreation Department:* Fire Station Community Center, Greenbriar Community Center, Handley Community Center, Highland Hills Community Center, RD Evans Community Center, Riverside Community Center, Southwest Community Center, Sycamore Community Center, Thomas Place Community Center, Chisholm Trail Community Center, Victory Forest Center.

**Day Camp Project.** The Day Camp project of the Special Purpose Fund was established to provide enhanced programming and management of the Summer Day Camp Program and intercession programs through the collection of registration fees and receipt of private donations and grant.

**Nature Center Entry Fee Project.** The Nature Center Entry Fee project of the Special Trust Fund was established in 2005 with the establishment of a user fee structure and an entry gate to the Nature Center and Refuge. In accordance with the resolution, the Park and Recreation Department is authorized to make administrative

# Special Project Funds

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changes to fees that do not exceed the sum of the Annual Consumer Price Index and with thirty days notification to the City Council for review.

**Law Enforcement Officer Standards and Education (LEOSE) Project.** The State Comptroller of Public Accounts is directed, under Section 1701.157 of the Texas Occupations Code, to make allocations from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. LEOSE funds are used to provide necessary training, as determined by the City Marshal, to full-time law enforcement support personnel within the Marshal Division including all Deputy City Marshals and tele communicators.

**Court Security Project.** The Court Security Project of the Special Purpose Fund was established under the authority of Article 102.017 of the Texas Code of Criminal Procedure to provide security services, including personnel and security equipment, for buildings that house the operations of the Municipal Court.

**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.

**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.

**Cable T.V. Project.** The Cable T.V. Project of the Special Purpose Fund was established to manage and fund the city's cable television operation, and creation of original programming hours to exceed state requirements for the two cable television access channels under the city's management.

**Animal Adoption Center** The Animal Adoption Center project of the Special Purpose Fund was established to cover unplanned capital or facility maintenance needs at the animal shelter.

**Housing Summit Project.** The Housing Summit Project of the Special Purpose Fund was established to bring awareness to the low and moderate income citizens about the benefits of Home Buyer Assistance Program. The program assists citizens with the down payment and closing costs expenses when purchasing a new home.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts increase by 122 AP's and 20.85 FTE's that were previously reported in the General Fund. The Summer Days program increases by 50 AP's and 8.75 FTE's. The various Parks programs increase by 72 AP's and 12.10 FTE's. There is no financial impact to the fund.

## Special Project Funds

### Special Purpose Project List

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
CABLE T. V. P_S00022	2,477,920	1,231,575	1,231,575	1,037,509	(194,066)	-15.76%
ANIMAL ADOPTION CENTER P_S00026	18,201	-	-	100,000	100,000	0.00%
ANDREW DOC SESSION COMM CTR P_S00040	11,810	16,500	16,500	18,825	2,325	14.09%
FIRE STATION COMMUNITY CENTER P_S00044	25,193	37,797	37,797	47,932	10,135	26.81%
GREENBRIAR COMMUNITY CENTER P_S00045	59,185	41,534	41,534	52,726	11,192	26.95%
HANDLEY COMMUNITY CENTER P_S00046	11,419	24,015	24,015	17,830	(6,185)	-25.75%
HIGHLAND HILLS COMMUNITY CNTR P_S00047	19,612	18,555	18,555	43,085	24,530	132.20%
MLK COMMUNITY CENTER P_S00049	10,624	9,000	9,000	14,400	5,400	60.00%
NORTH TRI COMMUNITY CENTER P_S00050	9,008	5,000	5,000	9,000	4,000	80.00%
R D EVANS COMMUNITY CENTER P_S00052	50,652	52,497	52,497	61,000	8,503	16.20%
RIVERSIDE COMMUNITY CENTER P_S00053	13,291	6,081	6,081	8,100	2,019	33.20%
	4,869	6,000	6,000	9,400	3,400	56.67%
SOUTHSIDE COMMUNITY CENTER P_S00054						
SOUTHWEST COMMUNITY CENTER P_S00055	104,656	74,438	74,438	74,438	0	0.00%
SYCAMORE COMMUNITY CENTER P_S00056	263	6,732	6,732	8,000	1,268	18.84%
THOMAS PLACE COMMUNITY CENTER P_S00057	21,730	44,727	44,727	35,176	(9,551)	-21.35%
WORTH HEIGHTS COMMUNITY CENTER P_S00059	12,457	17,300	17,300	17,500	200	1.16%
CHISHOLM TRAIL COMMUNITY CTR P_S00060	89,420	97,427	97,427	92,350	(5,077)	-5.21%
NATURE CENTER ENTRY FEES P_S00062	199,198	189,067	189,067	286,397	97,330	51.48%
LEOSE TRAINING FUNDS P_S00092	8,977	-	-	3,700	3,700	0.00%
COURT SECURITY FUNDS P_S00094	230,135	225,638	225,638	192,602	(33,036)	-14.64%
COURT TECHNOLOGY FEES P_S00095	421,357	426,118	426,118	174,551	(251,567)	-59.04%
JUVENILE CASE MANAGER FUNDS P_S00096	145,767	133,026	133,026	178,853	45,827	34.45%
TRUANCY PREVENTION & DIVERSION P_S00097	1,200	40,927	40,927	36,678	(4,249)	-10.38%
HOUSING SUMMIT DONATIONS P_S00108	6,961	-	21,805	15,000	15,000	0.00%
DAY CAMP NS P_S00159	131,116	119,186	119,186	247,433	128,247	107.60%
Victory Forest Recreation Cent P_S00162	-	43,118	43,118	72,804	29,686	68.85%
<b>Projects</b>	<b>\$ 4,085,021</b>	<b>\$ 2,866,258</b>	<b>\$ 2,888,063</b>	<b>\$ 2,855,289</b>	<b>\$ (10,969)</b>	<b>-0.38%</b>

List of the Projects that are being appropriated for FY2019. These projects are life to date.

# **Gas Endowment Funds**

## **FY 2019**

### **Adopted Budget**





# Gas Endowment Funds

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## Gas Endowment Fund Statement

### FUND PURPOSE AND GOALS

The Endowment Gas Lease funds were established for the purpose of housing specific gas well revenues intended to remain intact and allow for the investment of the funds in accordance with the Financial Management Policies. The revenue generated from the investment of the funds would be a long-term source of income, to be spent for specific purposes. The trustee, in close cooperation with the Chief Financial Office/Director of Finance, recommends to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust is determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council.

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

- Capital projects with a minimum 10-year useful life.
- To provide matching grant funds to leverage funds for capital projects.
- Technology with a minimum 5-year useful life.
- Acquisition of equipment and fleet assets including contributions to a revolving replacement fund.
- To fund one-time community-wide economic and neighborhood development initiatives and projects.
- To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property).
- To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the city's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and city affiliated corporation funds) during that reporting period.
- To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines.
- To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated city fund, to meet the minimum reserve requirements established for that fund.
- To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

### Aviation Endowment Fund

This fund includes bonus, royalty and other natural gas related fee revenue derived from airport property, including pipeline easements and license agreements, which are recorded in the Municipal Airports fund and allocated in the following manner:

- Fifty percent to the Airports Gas Lease Project fund for Aviation Capital Improvement Projects.
- Fifty Percent to the Aviation Endowment Gas Lease Fund.

# Gas Endowment Funds

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## General Endowment Funds

This fund includes all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other city property, including unrestricted park land, will be allocated as follows:

- Fifty percent of the revenue will be allocated to the Capital Projects Reserve Fund.
- Fifty percent of the revenue will be allocated to the General Endowment Gas Lease Fund.

## PARD Council Restricted Gas Funds

Bonus revenues from gas leases associated with park land are recorded in the Park Gas Lease Project Fund and are designated for use for capital improvements at the park where the gas leases are located. Royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions require proceeds to be spent within the park system, except for the Nature Center, shall be allocated as follows:

- Fifty percent to the Park Gas Lease Project Fund.
- Fifty Percent to the Park System Endowment Gas Lease Fund.

## Water & Sewer Endowment Fund

Funds from Water and Sewer property and park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

All other revenue derived from Water and Sewer assets will be allocated as follows unless a surplus is declared for the purpose of funding other city projects:

- Fifty percent to Water and Sewer Gas Lease Capital Projects Fund.
- Twenty-five percent of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.
- Twenty-five percent of the revenues will be allocated to the Utility Street Reconstruction Capital Improvement Projects Fund.

Note: The Capital Gas Endowment funds will be appropriated in the associated 5 Year Capital Improvement Plan.

## Gas Endowment Funds

### Gas Endowment Project List

#### Gas Lease Bank Fees P\_100801

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
PACS Endowment Gas Lease	51,176	-	110,128	97,000	97,000	0.00%
General Endowment Gas Lease	86,958	-	203,045	166,000	166,000	0.00%
Aviation Endowment Gas Lease	150,562	-	321,281	279,000	279,000	0.00%
Water/Sewer Endowmt Gas Lse	30,576	-	165,546	59,000	59,000	0.00%
<b>Funds</b>	<b>\$ 319,273</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 601,000</b>	<b>\$ 601,000</b>	<b>0.00%</b>

#### Gas Lease Transfer Out P\_101770

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
PACS Endowment Gas Lease	272,585	20,457	643,218	10,402	(10,055)	3144.28%
General Endowment Gas Lease	389,585	76,713	860,452	231,482	154,769	1121.65%
Aviation Endowment Gas Lease	694,774	81,827	1,584,937	81,827	0	1936.94%
Water/Sewer Endowmt Gas Lse	149,304	15,343	319,447	15,343	0	2082.05%
<b>Funds</b>	<b>\$ 1,506,248</b>	<b>\$ 194,340</b>	<b>\$ 3,408,054</b>	<b>\$ 339,054</b>	<b>\$ 144,714</b>	<b>1753.66%</b>



# **Proprietary Funds**

## **FY 2019**

### **Adopted Budget**



# **Enterprise Funds**

## **FY 2019**

### **Adopted Budget**





# Enterprise Funds

## Enterprise Fund Statement FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
License & Permits	1,312,059	794,883	794,883	854,748	59,865	7.53%
Charge for Service	509,785,225	525,776,604	526,183,448	533,661,402	7,884,798	1.50%
Fines & Forfeitures	15,395	-	-	-	-	0.00%
Use of Money & Property	10,263,804	9,202,163	9,202,163	9,790,920	588,757	6.40%
Other	16,917,693	16,201,483	16,201,483	15,500,405	(701,078)	-4.33%
Transfer In	11,457,523	19,806,840	19,806,840	21,965,287	2,158,447	10.90%
<b>Total Revenues</b>	<b>549,751,700</b>	<b>571,781,973</b>	<b>572,188,817</b>	<b>581,772,762</b>	<b>9,990,789</b>	<b>1.75%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>573,505</b>	<b>3,776,714</b>	<b>10,615,197</b>	<b>10,041,692</b>	<b>1750.93%</b>
Salaries & Benefits	86,171,543	92,725,752	92,700,966	98,794,552	6,068,800	6.54%
Gen Operating & Maintenance	225,396,350	248,169,939	248,680,060	257,031,256	8,861,317	3.57%
Capital Accts	7,315	-	-	-	-	0.00%
Debt Service Accts	3,100,319	2,202,113	2,307,602	1,767,314	(434,799)	-19.74%
Transfer Out	224,027,647	229,072,960	232,156,621	234,026,583	4,953,623	2.16%
<b>Total Expenses</b>	<b>538,703,175</b>	<b>572,170,764</b>	<b>575,845,248</b>	<b>591,619,705</b>	<b>19,448,941</b>	<b>3.40%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ 184,714</b>	<b>\$ 120,283</b>	<b>\$ 768,254</b>	<b>\$ 583,540</b>	<b>315.92%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 11,048,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## 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 five parking garages, twenty surface lots and 2,700 metered spaces. Revenues are generated from fees charged to user 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 revenue and debt is issued for large capital projects.

## Enterprise Funds

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

**The Stormwater Utility Fund** has the responsibility of providing stormwater management to approximately 200,000 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 services approximately 1.2 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

# Enterprise Funds

## Municipal Airports

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	-	-	-	25,000	25,000	0.00%
Charge for Service	2,632,567	2,764,927	2,764,927	2,705,493	(59,434)	-2.15%
Use of Money & Property	3,921,727	3,790,446	3,790,446	4,339,875	549,429	14.50%
Other	75,350	30,080	30,080	19,440	(10,640)	-35.37%
Transfer In	79,512	59,501	59,501	59,501	-	0.00%
<b>Revenue</b>	<b>\$ 6,709,156</b>	<b>\$ 6,644,954</b>	<b>\$ 6,644,954</b>	<b>\$ 7,149,309</b>	<b>\$ 504,355</b>	<b>7.59%</b>
Salaries & Benefits	1,941,906	2,116,379	2,116,379	2,131,926	15,547	0.73%
Gen Operating & Maintenance	3,117,913	3,844,518	3,744,518	3,708,082	(136,436)	-3.55%
Transfer Out & Other	426,322	684,057	784,057	1,309,301	625,244	91.40%
<b>Expenses</b>	<b>\$ 5,486,140</b>	<b>\$ 6,644,954</b>	<b>\$ 6,644,954</b>	<b>\$ 7,149,309</b>	<b>\$ 504,355</b>	<b>7.59%</b>
<b>FTE</b>		<b>25.48</b>		<b>25.48</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>26.00</b>		<b>26.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Aviation Department oversees a system of airports, which include Fort Worth Alliance Airport (Alliance), Fort Worth Meacham International Airport (Meacham) and Fort Worth Spinks Airport (Spinks). 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 airports infrastructure in compliance with Federal Aviation Administration (FAA) regulations.

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

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 Aviation Division. Meacham has two runways, precision instrument approaches, and a 24-hour FAA 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 choose Spinks as a base of operations.

# Enterprise Funds

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## MAJOR ACCOMPLISHMENTS

The Federal Aviation Administration fully funded the Spinks Airport control tower. This was the culmination of multi-year efforts that will lead to a savings of approximately \$112k per year in operating funds.

The Aviation Department was able to secure TxDOT grant funding in order to advance projects in its 20-year Capital Improvement Program by several years, such as the Midfield Redevelopment Project at Meacham Airport and the Eastside Taxiway Improvements Project at Spinks Airport.

Meacham negotiated a long-term lease with RSG Rotorcraft to relocate approximately 30 employees to a newly finished office space on the second floor of the Meacham Administration Building.

With the substantial completion of the Alliance Runway Extension project, the Aviation Department was able to secure discretionary funding to address safety concerns at Alliance Airport by extending taxiway Papa. This will also spur development on the west side of the airport.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The FTE count decreases by 0.025 due to a rounding error. There are no financial impacts to the fund.

The FY2019 Adopted Budget increases by \$600k in capital interfund transfer out for grant match funds; it decreases by \$12k in other revenue to reflect recent trends in miscellaneous revenue; and it increases by \$130k for fee changes reflecting the market rates for services provided.

## HORIZON ISSUES

The logistics of coordinating the Midfield Redevelopment Project at Meacham Airport will present a challenge, as this project will repurpose the now-closed runway 09/27 corridor by constructing a new taxiway with a vehicle service road and by grading adjacent land for hangar development.

Managing growth will be a concern due to development at all airports. As new land becomes available, the Aviation Department must balance tenant demand with ensuring that new development aligns with current and future land use at the airports and ensuring that we receive the highest and best use of airport property.

# Enterprise Funds

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Management</b>				
Manage, supervise and coordinate the activities and operations of all Airports.				
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Spinks)	\$ 50,000	\$ 192,690	\$ 5,160,633	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Mecham)	\$ 2,193,170	\$ 396,761	\$ 8,152,868	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Alliance)	\$ 11,689,264	\$ 1,436,164	\$ 11,650,000	\$ 1,000,000
<b>Operations</b>				
Perform direct monitoring and evaluation of the airside and landside operational, safety and security functions. Administer all applicable federal, state and local rules, regulations and procedures; perform community relations functions.				
% of time airport status is 'open' (Spinks)	100%	99%	98%	98%
% of time airport status is 'open' (Mecham)	100%	100%	98%	98%
% of time airport status is 'open' (Alliance)	100%	100%	98%	98%
<b>Maintenance</b>				
Provide a well maintained airport environment through proper planning and scheduling of routine and unscheduled maintenance.				
% of work orders addressed within 24 hours (Spinks)	100%	100%	90%	90%
% of work orders addressed within 24 hours (Mecham)	100%	97%	90%	90%
% of work orders addressed within 24 hours (Alliance)	100%	100%	90%	90%
<b>Business Development</b>				
Attract businesses to the Airport and increase revenue through ground and hangar leases.				
Hangar occupancy rate (Spinks)	100%	100%	90%	90%
Hangar occupancy rate (Mecham)	100%	100%	90%	90%
Hangar occupancy rate (Alliance)	100%	100%	90%	90%

# Enterprise Funds

## Business Development

Attract businesses to the Airport and increase revenue through ground and hangar leases.

Ground lease rates and charges at or above market (Spinks)	\$	0.28	\$	0.28	\$	0.19	\$	0.19
Ground lease rates and charges at or above market (Mecham)	\$	0.40	\$	0.42	\$	0.45	\$	0.35
Ground lease rates and charges at or above market (Alliance)	\$	0.42	\$	0.44	\$	0.46	\$	0.38

# Enterprise Funds

## Municipal Parking

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	16,053	12,413	12,413	12,363	(50)	-0.40%
Charge for Service	7,749,470	7,227,613	7,573,347	8,609,544	1,381,931	19.12%
Fines & Forfeitures	15,395	-	-	-	-	0.00%
Use of Money & Property	117,798	112,312	112,312	131,880	19,568	17.42%
Other	1,476	870	870	11	(859)	-98.74%
<b>Revenue</b>	<b>\$ 7,900,192</b>	<b>\$ 7,353,208</b>	<b>\$ 7,698,942</b>	<b>\$ 8,753,798</b>	<b>\$ 1,400,590</b>	<b>19.05%</b>
Salaries & Benefits	664,144	762,663	762,663	1,156,653	393,990	51.66%
Gen Operating & Maintenance	2,469,945	2,289,177	2,519,911	2,617,461	328,284	14.34%
Transfer Out & Other	4,140,795	4,301,368	4,416,368	4,979,684	678,316	15.77%
<b>Expenses</b>	<b>\$ 7,274,884</b>	<b>\$ 7,353,208</b>	<b>\$ 7,698,942</b>	<b>\$ 8,753,798</b>	<b>\$ 1,400,590</b>	<b>19.05%</b>
<b>FTE</b>		<b>12.00</b>		<b>18.00</b>	<b>6.00</b>	<b>50.00%</b>
<b>AP</b>		<b>12.00</b>		<b>18.00</b>	<b>6.00</b>	<b>50.00%</b>

### FUND PURPOSE AND GOALS

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

The city garages are located at 10th and Taylor Street, 1200 Houston Street, 1301 Commerce Street, 1401 Gendy Street, 246 West 15<sup>th</sup> 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 Central Business District in Downtown, city vehicles and the personal vehicles of city employees.

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

### MAJOR ACCOMPLISHMENTS

Development and implementation of a city wide Residential Parking Program that covered the three existing pilot program areas and two additional potential areas. Developed program procedures and converted the three pilot areas with permanent parking signage and issued over 900 parking permits to residential occupants.

In collaboration with the new Pinnacle Bank development along Lancaster Avenue, the Parking department entered into a parking lease agreement which provides 25 parking spaces for city employees.

Implemented on-street metered parking in the West 7<sup>th</sup> Urban Village core area that provides over 200 spaces of parking and increases the availability of parking for area patrons. As part of this effort, remote parking facilities

# Enterprise Funds

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were developed by area merchants and the Fort Worth ISD at their Farrington Field parking lot for employees and patrons.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an increase of 6 APs and 6.00 FTEs from the 2018 Budget due to the conversion of an administrative assistant position to 1 AP and 1.00 FTE and the addition of 5 APs and 5.00 FTEs to the West 7<sup>th</sup> Street neighborhood parking expansion to cover over 200 parking spaces, including 24 pay-stations and 60 meters. The positions include three parking compliance technicians, one traffic services worker and one senior administrative assistant.

There is an anticipated increase of \$20k in lease revenue in FY2019.

The Adopted Budget increases by \$328k in general operating and maintenance expenses due to an increase in administrative cost allocation, other contractual services, bank charges, facility repair and maintenance and supplies.

## HORIZON ISSUES

Near Southside & Magnolia District

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

Expansion in the Residential Permit Parking program

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

Technology implementation to drive process improvements and innovation and reduce process time

- License Plate Readers – Improve tracking of parking compliance at parking lots and on-street locations and those vehicles with a high number of outstanding citations.
- Automated Reservation System & Guidance System – Provide technology to guide drivers to available parking locations and as well as reserving a space in city parking lots and garages.
- Automate Taylor Street Garage – Install parking gates to the Taylor Street garage to control access and improve security within the garage.
- Improve parking control equipment and system across the WRMC parking assets which will enable the WRMC campus to be integrated with the Dickies arena.
- E-Ticket Writer – Conversion of the current citation writing from manual ticket process to an electronic ticket writer which will provide improved accuracy and process time.

Parking Citation Benchmarking & Fee Increase

- Benchmarking of major Texas cities parking related citation amounts and using this data to assess current Fort Worth citation standards – cooperative effort with Municipal Court; the last time this was performed was in FY2009.

Greater West 7<sup>th</sup> Urban Village Area



## Enterprise Funds

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

# Enterprise Funds

## Solid Waste FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	17,585	18,785	18,785	18,785	-	0.00%
Charge for Service	50,961,691	52,533,260	52,594,370	54,200,833	1,667,573	3.17%
Use of Money & Property	3,938,117	4,261,021	4,261,021	4,022,413	(238,608)	-5.60%
Other	5,373,014	5,669,259	5,669,259	5,514,925	(154,334)	-2.72%
Transfer In	4,460	2,330,000	2,330,000	2,330,000	-	0.00%
Use of Fund Balance	-	573,505	972,484	1,615,197	1,041,692	181.64%
<b>Revenue</b>	<b>\$ 60,294,867</b>	<b>\$ 65,385,830</b>	<b>\$ 65,845,919</b>	<b>\$ 67,702,153</b>	<b>\$ 2,316,323</b>	<b>3.54%</b>
Salaries & Benefits	8,084,113	8,239,946	8,239,946	8,523,097	283,151	3.44%
Gen Operating & Maintenance	43,660,534	46,369,561	46,829,650	49,620,576	3,251,015	7.01%
Debt Service Accts	-	300	300	-	(300)	-100.00%
Transfer Out & Other	12,379,813	10,776,023	10,776,023	9,558,480	(1,217,543)	-11.30%
<b>Expenses</b>	<b>\$ 64,124,460</b>	<b>\$ 65,385,830</b>	<b>\$ 65,845,919</b>	<b>\$ 67,702,153</b>	<b>\$ 2,316,323</b>	<b>3.54%</b>
<b>FTE</b>		<b>116.00</b>		<b>116.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>116.00</b>		<b>116.00</b>	<b>0.00</b>	<b>0.00%</b>

## FUND PURPOSE AND GOALS

The Solid Waste Fund provides residential solid waste collection, recycle processing and waste disposal, as well as other solid waste management-related services within the city. It fulfills these duties by using and managing contracts for solid waste services.

The Solid Waste Fund has five functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages city forces that operate the drop off stations and provides illegal dump investigation and clean up, litter abatement, Keep Fort Worth Beautiful, and dead animal collections; Community Education provides public education and outreach; Planning & Research develops long term plans for Solid Waste and other areas within the Code Compliance Department; and the overall Solid Waste Administration.

In FY2018, operation and management of the Environmental Collection Center (ECC) transferred from the Environmental Management Fund to the Solid Waste Fund and is a function of the Field Operations area. The ECC collects and disposes household hazardous waste for City of Fort Worth Residents as well as 52 plus participating entities. Mobile collection events are also part of ECC operations.

The Solid Waste Fund strives to operate 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.

# Enterprise Funds

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## MAJOR ACCOMPLISHMENTS

Since the city's 2017-2037 Comprehensive Solid Waste Management Plan was adopted, the Solid Waste Area Command has been successful in accomplishing the following:

- Applied and awarded a total of \$144k for advancing two grant-funded projects (\$49k Organic Recycling & \$95k Styrofoam Recycling) through the Texas Commission on Environmental Quality – North Central Texas Council of Government.
- Implemented the city's Material Management Program Team to engage Fort Worth businesses, industry and institutions in greater waste minimization and recycling efforts.
- Establish the contracted Litter Abatement Program to assist city staff with cleaning up littered areas (public and private) throughout the community as well as supporting the Ash Crescent Neighborhood Services Revitalization Program.
- Improved the process and response time associated with illegal dump sites through coordination of the Environmental Investigation Unit and Illegal Dump Crews.
- Secured the city's new Residential Recycling Processing agreement with Republic Services.
- Started the HEAT/ITSM software upgrade project in conjunction with ITS for future enhancements and improvement within the Solid Waste service levels.
- Completed the first full year of accepting residential-based Household Chemicals at all four Drop Off Stations, in addition to the Environmental Collection Center, increasing the total volume of materials being safely disposed and diverted from the Southeast Landfill or local creeks and streams.

## FY2019 DISCUSSION

The FY2019 Adopted Budget decreases by \$1.2M in transfer out and other for capital transfers with the current requirement of funding needed for the capital improvement plan. The capital needs for FY2019 will be funded through the use of fund balance/net position.

## HORIZON ISSUES

The Solid Waste Fund is charged with the need to develop a solid waste residential rate model to determine a viable and supportable funding platform for all solid waste services and programs for the next ten years. This will integrate with the Comprehensive Solid Waste Management Plan (CSWMP), setting our community on a 20-year journey towards making Fort Worth a greener, and increasingly better place to live, while arriving at operational sustainability.

Amendments for the Southeast Landfill may be necessary to implement a high-BTU landfill gas to energy system and secure safe and affordable solid waste disposal capacity for Fort Worth's residential waste stream until 2060 or beyond.

Solid Waste plans to implement the city's Recycle Right behavior-based enforcement campaign to reduce costly residential contamination levels, improve sorted recycling material quality, and minimize the negative impact of current market conditions.

Finally, enhancements to the city's street sweeping program are planned to improve operations and programs within.

# Enterprise Funds

## Stormwater Utility

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	37,016,391	38,737,046	38,737,046	39,993,499	1,256,453	3.24%
Use of Money & Property	378,039	250,000	250,000	250,000	-	0.00%
Other	837	20,000	20,000	1,000	(19,000)	-95.00%
Transfer In	72,925	40,000	40,000	50,000	10,000	25.00%
Use of Fund Balance	-	-	2,804,230	9,000,000	9,000,000	0.00%
<b>Revenue</b>	<b>\$ 37,468,192</b>	<b>\$ 39,047,046</b>	<b>\$ 41,851,276</b>	<b>\$ 49,294,499</b>	<b>\$ 10,247,453</b>	<b>26.24%</b>
Salaries & Benefits	7,691,483	8,477,356	8,452,570	9,144,182	666,826	7.87%
Gen Operating & Maintenance	5,042,773	5,961,595	5,986,381	5,852,020	(109,575)	-1.84%
Transfer Out & Other	21,372,700	24,608,095	27,412,325	34,298,297	9,690,202	39.38%
<b>Expenses</b>	<b>\$ 34,106,956</b>	<b>\$ 39,047,046</b>	<b>\$ 41,851,276</b>	<b>\$ 49,294,499</b>	<b>\$ 10,247,453</b>	<b>26.24%</b>
<b>FTE</b>		<b>111.95</b>		<b>111.95</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>112.00</b>		<b>112.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 220,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Division 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.

### MAJOR ACCOMPLISHMENTS

Storm Water Solutions magazine selected the Sandy Lane Park and Channel Restoration project as a Top Storm Water and Erosion Control Project. The project included enhancements to an underutilized park, and repair of damage caused by major erosion of Cottonwood Creek along its southern boundary. Innovative natural channel design techniques transformed a park “adversary” into a park amenity. The improvements were the result of a collaborative effort between the Parks and Recreation Department and Stormwater Management.

Stormwater Management staff were recognized by City Council for their efforts to solve a long-standing drainage challenge with the Woodhaven Golf Course drainage system. The resolution provided a solution to eliminate stagnate water, a possible mosquito haven, at a public/private storm drain system interface by venting the excess stormwater safely when the drainage capacity is exceeded.

Key staff completed professional certifications to improve efficiency and effectiveness of the Stormwater Management Program. Two staff members obtained the Project Management Professional (PMP) certification focusing on techniques to reduce time and costs for capital projects. One staff member earned an Asset

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Management Certification aiming to enhance rehabilitation of aging Stormwater Management infrastructure and reduce maintenance backlogs.

The Greater Fort Worth Builder's Association presented an award to the Stormwater Development Services team in recognition for improvements in processes for private development permitting to increase flexibility and reduce time in permitting activities.

The following capital projects were completed, improving drainage capacity and mitigating flood hazards:

- Concho Trail Culvert Improvements
- Dorothy Lane S. Drainage Improvements Gadsden Avenue Storm Drain Extension
- Revere Drive Storm Drain Extension
- Judkins and Nies Drainage Improvements
- Ludelle Channel Concrete Rehabilitation
- Lower Como Creek Erosion Protection
- Arundel Drainage Improvements
- Eastern Arlington Heights Drainage Improvements
- Keller Haslet Culvert Rehabilitation

In May 2018, the Stormwater Management Program Master Plan was adopted by City Council. The key goals of the master plan update initiative were to: consolidate information gathered and lessons learned since the Stormwater Program's inception in 2006; define and prioritize service gaps; optimize the use of resources to meet community needs; develop direction for policy decisions on key issues with significant implications on the general public; and create an implementation plan for the next ten years. The process to update the master plan included stakeholder meetings that were open to the public, a dedicated website, social media outreach, a detailed peer community review, and consideration of prioritization tools to inform program priorities and strategic direction. The major outcomes of the master plan update are clearly identified strategic directions for the Program's next 10 years regarding system maintenance, hazard mitigation, hazard warning, and review of private development. The master plan update process also identified key considerations for policy development in the following areas: voluntary buyouts of flood prone or high erosion risk properties; designation/ communication/regulation of local (non-FEMA) floodplains; addressing severe erosion in privately owned creeks and channels; and the level of review of private development. Separate future stakeholder engagement processes will be conducted to develop and vet policies in each of these areas. The resulting policy recommendations will be brought to the City Plan Commission and City Council as appropriate. The master plan outlines an implementation strategy that consists of prioritized initiatives, ongoing stakeholder engagement to understand evolving community needs, and an annual business plan to document progress on strategy implementation.

Significant progress was made on the first master plan initiative to develop a policy for local floodplains. Local floodplains are areas of known flood risk that have not yet been mapped or made readily available to Fort Worth residents. Although communicating known flood risks can help residents, home buyers, and private developers protect themselves from hazards, some have expressed concerns about potential impacts on property values and new permitting requirements. The initiative to develop a policy on how to identify, communicate, and regulate these areas is using a public stakeholder engagement process to balance the pros/cons to optimize the value of the information.

Significant enhancements were made to the city's flood warning system. This initiative was partially funded by a Texas Water Development Board grant, and includes regional cooperation with the Tarrant Regional Water District, U. S. Army Corps of Engineers, North Central Texas Council of Governments, National Weather Service,

# Enterprise Funds

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U. S. Geological Survey, and neighbor cities. Enhancements include improved data reliability and communication through software upgrades and the addition of twenty new weather gaging stations.

A preliminary erosion hazard warning map has been prepared. Stormwater Management has identified areas within the city that could potentially impact residents and public infrastructure through damaging erosion. These areas were developed with a Geographic Information System (GIS) analysis of parameters identified to be significant for erosion in the Fort Worth area. Improvements to the map in terms of detail and usability for interested parties are planned in the next 1-2 years.

Operational efficiency and improvements included two major improvements that were made in the way capital projects are managed. A planning process was developed that focuses on the identification and management of uncertainty that can derail projects or make costs exceed budget. Once in the implementation phase, increased efficiency has been achieved by carefully monitoring potential roadblocks and reducing complications, resulting in savings of time and money. Integrated all Transportation and Public Works development permitting functions within a single organization to improve customer service. A new Stormwater Development Services customer interface was initiated to improve customer service.

## **FY2019 DISCUSSION**

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts decrease by 1 AP and 0.25 FTE due to the transfer of an IT position incorrectly deducted from the General Fund in FY2018, an increase of 0.50 FTE for a capital allocation and 0.25 FTE missing from the FY2018 counts. There is no financial impact to the fund.

There are no significant changes in service level represented in the FY2019 Adopted Budget.

## **HORIZON ISSUES**

The city and co-permittee Tarrant Regional Water District, were recently issued a new Municipal Separate Storm Sewer System (MS4) Permit by the Texas Commission on Environmental Quality (TCEQ) for the Environmental Protection Agency. The permit identified Total Maximum Daily Load (TMDL) requirements to address bacteria in stormwater runoff in one watershed. Based on the new permit requirements, the city is updating the MS4 Stormwater Management Plan and working with TCEQ to determine what additional efforts may need to be undertaken to improve water quality within the impaired watershed.

Stormwater's participation in the Citywide Customer Relationship Management (CRM) initiative, scheduled for February 2019, will make it easier for citizens to access government services by initiating a request for service through mobile applications using their smartphone or PC. The easier access, improved routing and transparency of communication will improve the city's responsiveness to citizen requests and allow process efficiencies.

There are several activities on the horizon that will affect private development activities. The Stormwater Development Services (SDS) team initiative begun in FY2018 to improve the customer interface will continue into FY2019. Another near term initiative includes an update to the 2015 Drainage Criteria Manual. Longer term initiatives include identifying ways to better manage impacts associated with new development in known flood prone areas, and improving how city owned drainage studies, data, models, etc. can be shared with the private development community.

## Enterprise Funds

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The May 2018 Program Master Plan identified thirteen strategic initiatives. Implementation of several initiatives (development of a local floodplain policy, implementation of a storm drain rehabilitation program, and improving the flood warning program) has begun.

The development of a local floodplain policy will have a significant impact on the city and community by providing standardized, predictable, and consistent guidance for mapping, communicating, and regulating local flood risks. A significant amount of public engagement is involved in policy development. A small stakeholder group has been formed to identify and examine potential policy ideas. Additionally, staff are actively engaging with the development, real estate, and engineering community on policy development. A public meeting is planned in late 2018 to share initial policy thoughts with the community and gain feedback. Policy recommendations are expected to be brought to City Council for adoption in mid-2019.

As the city's stormwater infrastructure continues to age, development of a proactive infrastructure rehabilitation program is critical to maintaining system performance. Prioritizing storm drain rehabilitation needs and implementing more storm drain rehabilitation projects is the first step the program is taking to ensure the system continues to function as designed. As more emphasis is placed on understanding the existing condition of the program's infrastructure, a better understanding will be achieved on the impact rehabilitation needs may have on program resources.

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

A future Master Plan initiative that will involve significant stakeholder engagement includes communicating about channel erosion hazards and developing of a private property channel erosion policy. The policy will outline how the city will respond to significant channel erosion problems that are not located within public drainage easements and identify how channel erosion problems could be prevented in the future.

As the city continues to grow and develop, the program becomes responsible for more stormwater infrastructure. Maintenance needs continue to be identified and are outpacing program operational resources creating a significant backlog of critical maintenance work. To improve maintenance related customer service experiences, a customer satisfaction survey was created in March 2018. The survey has 10 questions that focus on quality of work performed and customer satisfaction. The survey will be promoted to a higher degree in the future to help the Program better connect with and serve our customers.

# Enterprise Funds

## Water and Sewer

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
License & Permits	1,278,421	763,685	763,685	798,600	34,915	4.57%
Charge for Service	411,425,106	424,513,758	439,513,758	428,152,033	3,638,275	0.86%
Use of Money & Property	1,908,123	788,384	788,384	1,046,752	258,368	32.77%
Other	11,467,016	10,481,274	10,481,274	9,965,029	(516,245)	-4.93%
Transfer In	11,300,627	17,377,339	17,877,339	19,525,786	2,148,447	12.36%
<b>Revenue</b>	<b>\$437,379,293</b>	<b>\$453,924,440</b>	<b>\$469,424,440</b>	<b>\$459,488,200</b>	<b>\$ 5,563,760</b>	<b>1.23%</b>
Salaries & Benefits	67,789,897	73,129,408	73,129,408	77,838,694	4,709,286	6.44%
Gen Operating & Maintenance	171,105,186	189,705,088	189,599,599	195,233,117	5,528,029	2.91%
Capital Accts	7,315	-	-	-	-	0.00%
Debt Service Accts	3,100,319	2,201,813	2,307,302	1,767,314	(434,499)	-19.73%
Transfer Out & Other	185,708,018	188,888,131	204,388,131	184,649,075	(4,239,056)	-2.24%
<b>Expenses</b>	<b>\$427,710,734</b>	<b>\$453,924,440</b>	<b>\$469,424,440</b>	<b>\$459,488,200</b>	<b>\$ 5,563,760</b>	<b>1.23%</b>
<b>FTE</b>		<b>965.30</b>		<b>986.18</b>	<b>20.88</b>	<b>2.16%</b>
<b>AP</b>		<b>969.00</b>		<b>990.00</b>	<b>21.00</b>	<b>2.17%</b>

### 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. The City of Fort Worth Water Department (the Utility) serves approximately 1.3 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of services used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

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

The Utility's Customer Care Division performs metering services as well as billing and collection functions for water, sewer, reclaimed water, wholesale, stormwater, environmental, and solid waste services; 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



# Enterprise Funds

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and external communications. The division also 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 manages development services for the Utility.

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. The division provides capital improvement project accounting, capital project support, organizational development, water information technology, occupational health and safety, security and emergency management, records management and workforce development.

The Strategic Operations Division is responsible for master planning 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 sewer treatment through one water reclamation facility and treats biosolids for beneficial re-use through land application. The facility re-uses biogas resulting from the treatment process within the facility to reduce its energy demand.

The Field Operations Division is responsible for the maintenance and repair of nearly 7,000 miles of water distribution and sewer collection systems. 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.

## MAJOR ACCOMPLISHMENTS

The Water Department has addressed several important initiatives over the last year, including:

**Utility Reorganization:** In FY2017 the Utility engaged a consultant to provide a comprehensive review of the organizational structure of the Utility. The previous structure had been in place for nearly 20 years. With many changes occurring in the intervening years due to growth and increasing complexity of the Utility, the study assessed the current needs and demands of the Utility's customer base to be able to respond with greater flexibility and agility. The study was completed in late 2017, and the Utility reorganized into six divisions effective December 2017. The new structure enables a more coordinated approach to providing customer support by placing all customer-facing activities in one division, and improves cost efficiencies and communications by organizing all water and wastewater treatment facilities into one division. The reorganization also facilitates a more comprehensive strategy in the areas of safety and workforce development.

## Enterprise Funds

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**Asset Management Implementation:** The Utility has continued the implementation of Maximo software to assist with asset management across the Utility. Implementation has been completed at all water treatment plants and the water reclamation facility, and in FY2018 Maximo was upgraded in the Field Operations division, allowing field crews to have mobile platforms for accessing and entering work order data. The Field Operations Division also began a paperless requisition process. From the field, crews can enter requisitions for materials, personal protective equipment and tools they may need to complete a work order. In FY2019, the Utility will begin evaluating whether to implement Maximo in the Meter Services group. Maximo is a sophisticated maintenance management system that enhances asset management; work order planning, scheduling, and tracking; as well as workforce productivity and inventory management.

**Water Efficiency Condition Assessment Program (WECAP) Risk Model:** The Utility completed risk ratings on all water pipelines in FY2018. It is anticipated that these risk ratings will be incorporated into pipeline rehabilitation/replacement recommendation and the funding plan in FY2019.

**Lead Service Line Identification, Inventory and Replacement Program:** The Utility continues to identify lead service lines in the water distribution system with work inside the Loop I-820 completed (97 percent) by the end of April 2018. The area inside the loop was targeted to complete first because it has older homes that were built when the use of lead was more prevalent. To-date, lead has been found in 1,557 (less than 1 percent) of city-side service lines and in only three locations outside Loop I-820. The Utility has replaced 843 of these lead service lines to-date. The Utility's goal is to replace all city-side lead service lines by 2021. In only 15 instances has lead been found on the customer side service line. Once found, staff is notifying the homeowners and renters to replace the lead services.

**Sanitary Sewer Overflow Initiative (SSOI):** In December 2017 the ten-year SSOI program approved by the Texas Commission on Environmental Quality (TCEQ) was successfully completed. The effectiveness of the Corrective Action Plan was determined by a reduction in the number of SSOs. The number of SSOs declined from 463 annually in 2008 to 147 in 2017. In March 2018, the Utility applied and was approved for an additional ten-year program.

**Former Riverside Wastewater Treatment Plant Voluntary Clean-Up Program:** The Utility is finalizing the cleanup of the former Riverside Wastewater Treatment Plant in accordance with Environmental Protection Agency (EPA) and TCEQ regulations. The Voluntary Cleanup Program is substantially complete, with only demolition of old structures and minimal sludge lagoon excavation and disposal remaining. Completion is anticipated in the Fall of 2018.

**Update of Installation Policy and Design Criteria for Water, Wastewater and Reclaimed Water Infrastructure:** This manual establishes the policies and procedures governing facilities as well as design criteria for water, wastewater and reclaimed water systems to assist engineers in preparing designs for the construction of these facilities. These policies, procedures and criteria are applicable to engineering planning and design work performed by the Utility, engineering firms engaged by the city, or by other public or private interests. A draft update of the manual was completed in FY2018. It is anticipated that the draft will be reviewed by the Development Advisory Committee in the Fall of 2018 with City Council adoption in 2019.

### SUMMARY OF DEPARTMENTAL AWARDS

**EPA WaterSense 2018 Excellence Award:** For the third year in a row, the EPA WaterSense Excellence Award was presented to the Water Department for excellence in promoting its WaterSense program. The Utility was recognized for multiple outreach events including the Fix a Leak Week Hispanic Outreach Pilot Program, which focused on finding and fixing leaks in an effort to promote water conservation.

# Enterprise Funds

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Platinum 28 Peak Performance Award: Presented by the National Association of Clean Water Agencies, the award recognizes member agency facilities for outstanding compliance with their National Pollutant Discharge Elimination System (NPDES) permit limits. Platinum Awards recognize 100 percent compliance with NPDES permits over at least a consecutive five year period. The Village Creek Water Reclamation Facility has 28 consecutive years of 100 percent compliance with its permit.

Texas Outstanding Civil Engineering Achievement Award of Merit: The Water Department's Interceptor Condition Assessment Program (ICAP) received the prestigious Texas Outstanding Civil Engineering Achievement Award of Merit in September 2018. ICAP focuses on large diameter sewer interceptors whereby the pipes are inspected from the inside using sonar, 3-D lasers, and high-definition video technology. This technology allows the condition to be known to determine whether cleaning or replacement is needed. ICAP has already saved the Utility more than \$6 million in cleaning costs and \$26 million in reduced capital improvements.

## FY2019 DISCUSSION

The FY2019 Adopted Budget of \$459M is an increase of \$5.56M from the FY2018 budget. This small increase is achieved with no adjustments enacted in either water or sewer rates.

The adopted budget increases by \$615k and 4 APs and 4 FTEs to provide for a new sewer taps crew to assist with meeting demands from the development community. This crew requires a crew cab service truck, a 12 yard dump truck, and a small excavator along with a trailer.

The adopted budget increases by \$402k and 2 APs and 2 FTEs to provide for a deputy director and an assistant director to provide additional leadership as a result of the Utility's reorganization.

The adopted budget increases by \$211k and 3 APs and 3 FTEs to provide for a new water valves and hydrants crew, which will assist in meeting demands from new development.

The adopted budget increases by \$144k and 1 AP and 1 FTE to provide a new process control specialist at the Village Creek Water Reclamation Facility. This position has a very specialized skill set working with programmable logic controllers, which are more prevalent in modern water/wastewater equipment.

The adopted budget increases by \$130k and 1 AP and 1 FTE to provide for a senior environmental specialist to implement the new dental amalgam program promulgated by 40CFR403, which requires compliance reports from dental facilities aimed at reducing discharges of mercury into publically owned treatment works.

The adopted budget increases by \$124k and 2 APs and 2 FTEs to provide for a water systems mechanic (Eagle Mountain Water Treatment Plant) to assist with increased maintenance needs at all plants, and a water systems technician (Holly Water Treatment Plant) to assist with the Department's Supervisory Control and Data Acquisition (SCADA) systems.

The adopted budget increases by \$98k and 1 AP and 1 FTE to provide for a management analyst to comprehensively address the records management needs of the Utility.

The adopted budget increases by \$92k and 2 APs and 2 FTEs to provide for two utility line technicians, who will assist in meeting demands from the development community.

## Enterprise Funds

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The adopted budget increases by \$91k and 1 AP and 1 FTE providing a graduate engineer, who will assist with capital project delivery to meet present and future customer demands.

The adopted budget increases by \$63k and 1 AP and 1 FTE to provide for a senior account technician for the Water Development section to serve the development community.

The adopted budget increases by \$49k and 3 APs and 3 FTEs to provide for Call Center operational enhancements that will provide support to Call Center supervisors. The cost of adding these three positions will be offset by savings gained with modification of the Water Call Center hours of operation from 24x7 to Monday-Friday 7AM to 7PM.

The adopted budget decreases by (\$3.44M) for a reduction in the purchase of capital vehicles and equipment due to a backlog in vehicle and equipment purchases budgeted in prior years.

The adopted budget increases by \$3.43M in Other Contractual Services to rebuild a gas turbine at the Village Creek Water Reclamation Facility, provide additional emergency response services to main breaks, and for additional sewer treatment costs provided by a third party vendor.

The adopted budget decreases by (\$2.7M) in required debt service payments.

The adopted budget increases by \$1.88M for increases in vehicle, equipment and facility repair and maintenance to address the needs of an aging fleet and facilities.

The adopted budget increases by \$1.63M in pay-go cash to support the City Council-adopted Capital Improvement Plan and to improve debt service coverage ratios.

The adopted budget increases by \$1.56M for an additional 3% contribution to retirement to address pension needs.

The adopted budget includes an adjustment to the FY2018 FTE counts. The counts decrease by 0.125 FTE due to rounding errors. There is no financial impact to the fund from this change.

### HORIZON ISSUES

**Biosolids Program:** The Utility has been under contract for biosolids processing and beneficial re-use since 1994 and the existing contract expires in 2020. The Utility is in the early stages of procuring a new contract, which may include more than \$80 million in capital expenditures. The existing biosolids contract also includes management and delivery of landfill gas and operation and maintenance of the gas turbines. As part of this project, Utility staff will be evaluating whether to incorporate these functions into new contracts or transfer them to Utility staff.

**Wastewater Certificate of Convenience and Necessity (CCN) Application:** A CCN is granted through the Public Utility Commission and enables the Utility to be the exclusive service provider for the CCN's designated geographic area. The CCN requires developers to build to the Utility's minimum standards, thereby ensuring the infrastructure already meets the Utility's standards once it becomes part of the Fort Worth system. The Utility currently has a Water CCN and is in the process of applying for a Wastewater CCN. Submitting the Wastewater CCN application will result in substantial public engagement and will trigger additional discussions regarding regionalization.

## Enterprise Funds

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**Permitting of New Water Reclamation Facility:** Wastewater originating from far west Fort Worth currently travels more than twenty miles via existing wastewater collection pipes, through the downtown area, before treatment at the Village Creek Water Reclamation Facility on the city's east side. As west Fort Worth continues to grow, many of these existing pipes will become undersized to handle the proposed wastewater loading. The decision was made to invest in the future Mary's Creek WRF in west Fort Worth that will divert the proposed wastewater flows originating from west Fort Worth, treat the wastewater to a high standard and either discharge into Mary's Creek or provide a reclaimed water source for developments interested in reuse. Land for the proposed WRF was purchased in 2011 and in January 2017 the City Council approved a contract to initiate the permitting process, which includes applying for a discharge permit with the Texas Commission on Environmental Quality. The Utility filed the permit application with the TCEQ in March 2018. TCEQ deemed the application administratively complete in May 2018 and is currently conducting its technical review. The permitting process could take up to three years. Future permitting tasks include public outreach and responding to questions from regulatory agencies. Permit issuance will be followed by design and construction procurement. Under the current CIP, construction could start as early as 2023.

**MyH2O Program:** The MyH2O program will provide retail customers with new tools and information to better understand and manage their water use, promote efficiencies from treatment to tap and improve processes and operations across the Utility. The program is being executed over a multi-year period in several phases. The Utility is nearing completion of Phase I, consisting of the planning, system design and acquisition of network infrastructure and is moving into Phase II in FY2019. Phase II consists of the initial deployment of all systems to approximately 11,000 customer locations, along with staff training, and validation of performance results. Education and outreach efforts will occur prior to deployment. Once validated, the Utility will move forward with full city-wide deployment over several years in Phases III and IV. Fully implemented, MyH2O will enhance the customer experience by providing valuable, personalized information about water use, improving the efficiency and options for interacting with the Utility and providing additional billing and payment capabilities. In addition, the program will improve revenue recovery, provide more frequent and granular data to address issues within the Utility's distribution system, improve system modeling and enable targeted customer outreach.

# Enterprise Funds

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Financial Viability</b>				
This service area focuses on the financial health of the organization. Metrics based on this perspective allow management to gauge indicators related to cash collections to funding capital debt.				
# Days cash on hand (days funded operating)	132	135	138	100-150
Ratio of outstanding debt to total assets	0.24	0.24	<=.30	<=.50
<b>Infrastructure Strategy &amp; Performance</b>				
This service area focuses on the condition of and costs associated with critical infrastructure assets.				
# of main breaks & leaks per 100 miles of main	25.97	15	<= 14.2	<= 14.2
Infrastructure Leakage Index	4.33	6.10	<3.0	<4.00
<b>Operational Optimatization</b>				
This service area ensures ongoing, timely, cost-effective, reliable and sustainable performance improvements in all facets of operations.				
# authorized water positions per 1,000 population	0.38	0.38	>= 0.39	>= 0.39
# authorized sewer positions per 1,000 population	0.36	0.35	>= 0.36	>= 0.36
<b>Water Resource Sustainability.</b>				
This service area ensures water availability consistent with current and future customer needs through long-term resource supply and demand analysis, conservation and public education.				
Gallons per capita per day (GPCD) - In City	157.46	159.21	< 168	< 168
<b>Enterprise Resiliency</b>				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	9.80%	10.84%	<=10.00%	<=10.00%
<b>Customer Satisfaction</b>				

# Enterprise Funds

This service area provides reliable, responsive, and affordable services in line with explicit, customer accepted service levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.

% of calls answered within 60 seconds (water call center)	77.24%	77.35%	>=80.00%	>= 80.00%
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## Product Quality

This service area relates to the quality of potable water, treated effluent, and process residuals in full compliance with regulatory and reliability requirements and is consistent with customer, public health, and ecological needs.

# of water quality complaints per 1,000 accounts	0.16	0.12	<0.3	<0.3
% of water quality complaints resolved within 48 hrs	99.60%	99.45%	≥95%	≥95%

## Stakeholder Understanding & Support

This service area engenders understanding and support from oversight bodies, community and watershed interests, and regulatory bodies for service levels, rate structures, operating budgets, capital improvement programs and risk management decisions.

# of people reached through presentations, public events & plant tours	17,101	15,000	>=16,000	>=16,000
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## Community Sustainability

This service area relates to the Utility being cognizant of and attentive to the impacts its decisions have on current and long-term future community and watershed health and welfare.

Water annual savings from water efficiency incentive programs (million gallons)	66.05	38	60	90
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# **Internal Service Funds**

## **FY 2019**

### **Adopted Budget**



# Internal Service Funds

## Internal Service Fund Statement

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Intergovernmental	499,947	-	655,962	-	-	0.00%
Charge for Service	65,500,759	62,192,594	72,617,758	42,740,341	(19,452,253)	-31.28%
Use of Money & Property	336,219	578,120	588,120	3,364,754	2,786,634	482.02%
Other	95,912,654	102,011,479	104,797,520	101,789,009	(222,470)	-0.22%
Transfer In	38,178	10,451,664	11,500	11,500	(10,440,164)	-99.89%
<b>Total Revenues</b>	<b>162,287,757</b>	<b>175,233,857</b>	<b>178,670,860</b>	<b>147,905,604</b>	<b>(27,328,253)</b>	<b>-15.60%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>3,247,562</b>	<b>3,542,351</b>	<b>166,378</b>	<b>(3,081,184)</b>	<b>-94.88%</b>
Salaries & Benefits	31,848,169	39,390,315	39,390,315	24,028,672	(15,361,643)	-39.00%
Gen Operating & Maintenance	133,474,514	135,718,217	139,192,884	123,332,417	(12,385,800)	-9.13%
Transfer Out	2,499,784	3,372,887	3,630,012	703,916	(2,668,971)	-79.13%
<b>Total Expenses</b>	<b>167,822,467</b>	<b>178,481,419</b>	<b>182,213,211</b>	<b>148,065,005</b>	<b>(30,416,414)</b>	<b>-17.04%</b>
<b>Contribution to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,977</b>	<b>\$ 6,977</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (5,534,711)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and/or 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 and. 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** coordinates the health insurance programs for active employees and their dependents. It also provides basic life insurance and manages the Employees' Wellness Program.

## Internal Service Funds

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

**The Information Systems Fund** supports all operations of the city's Information Technology (IT) Solutions Department. The IT Solutions Department manages all city information services, including technical support, electronic systems development and telecommunications. This fund was transitioned to the General Fund as the Information Systems department in FY2019 and all related budget information can be found in the General Fund Summary section of this document.

# Internal Service Funds

## Capital Projects Service

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	8,233,808	1,156,160	11,581,324	14,052,786	12,896,626	1,115.47%
Use of Money & Property	25,968	25,000	35,000	25,000	-	0.00%
Other	18,700	17,747	22,747	17,747	-	0.00%
Transfer In	15,925	10,441,664	1,500	1,500	(10,440,164)	-99.99%
Use of Fund Balance	-	-	52,000	-	-	0.00%
<b>Revenue</b>	<b>\$ 8,294,401</b>	<b>\$ 11,640,571</b>	<b>\$ 11,692,571</b>	<b>\$ 14,097,033</b>	<b>\$ 2,456,462</b>	<b>21.10%</b>
Salaries & Benefits	6,321,271	9,652,226	9,652,226	10,596,381	944,155	9.78%
Gen Operating & Maintenance	1,330,016	1,961,623	1,961,623	2,840,044	878,421	44.78%
Transfer Out & Other	26,341	26,722	78,722	660,608	633,886	2372.15%
<b>Expenses</b>	<b>\$ 7,677,627</b>	<b>\$ 11,640,571</b>	<b>\$ 11,692,571</b>	<b>\$ 14,097,033</b>	<b>\$ 2,456,462</b>	<b>21.10%</b>
<b>FTE</b>		<b>96.00</b>		<b>108.00</b>	<b>12.00</b>	<b>12.50%</b>
<b>AP</b>		<b>96.00</b>		<b>108.00</b>	<b>12.00</b>	<b>12.50%</b>

### FUND PURPOSE AND GOALS

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

The Fund's core functions include: leadership and management of the city's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the city's comprehensive plan.

### MAJOR ACCOMPLISHMENTS

The group supported the development of infrastructure capital projects recommended in the 2018 Bond program and early jump-start design on selected project for quicker delivery. Additional Project Management and Construction Inspection resources were secured to meet the increasing workload demand while sustaining the performance quality on city infrastructure capital projects and Developer initiated projects.

The work process for delivery of capital projects was mapped and a program initiated to develop work instructions to further enhance the process. The improvements in work process was extended to include Contractor engagement and a forum on a two-month cadence was established to strengthen the working relationship with the Capital Delivery Team and to expand the purchasing community reach.

# Internal Service Funds

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An upgrade was made to the methodology for coordination with the various utility organizations working within the city leveraging scheduling capabilities to achieve alignment of work effort with the city capital project needs.

Participation with the Office of Business Diversity continues as a means to expand the purchasing base serving the capital projects program.

## **FY2019 DISCUSSION**

The FY2019 Adopted Budget includes an adjustment to the FY2018 AP and FTE counts. The counts decrease by 1 AP and 1.00 FTE due to the transfer of one position to Information Technologies Solutions incorrectly deducted in FY2018. There is no financial impact to the fund.

The FY2019 Adopted Budget includes an increase of 12 APs and 12.00 FTEs from the 2018 Budget due to the expansion of construction inspection resources in the Capital Projects Service Fund to support the workload growth created by the volume and service level requirements of both developer and city projects.

The FY2019 Adopted Budget includes the shifting of transfer in revenue accounts to the charge for service revenue accounts to correctly reflect where the actual revenues are collected in the Fund.

The FY2019 Adopted Budget includes an increase in the transfer out to capital in order to fund pay-go capital outlay projects. The outlay expenses include vehicles and technology equipment.

There are no significant changes in service level represented in the FY2019 Adopted Budget.

## **HORIZON ISSUES**

With the pace of economic development occurring in the region at this time we are seeing constraints in our supply chain for construction related materials and activities driving price increases for both labor and materials. Implementation of a new Capital Delivery Management system will begin in FY2019 providing greater visibility into project performance and partner collaboration across our portfolio of capital projects.

# Internal Service Funds

## Fleet and Equipment Services

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Charge for Service	27,543,836	25,544,420	25,544,420	28,687,555	3,143,135	12.30%
Use of Money & Property	56,976	27,754	27,754	27,754	-	0.00%
Other	12,676	18,500	2,500,134	18,500	-	0.00%
Transfer In	13,088	10,000	10,000	10,000	-	0.00%
<b>Revenue</b>	<b>\$ 27,626,575</b>	<b>\$ 25,600,674</b>	<b>\$ 28,082,308</b>	<b>\$ 28,743,809</b>	<b>\$ 3,143,135</b>	<b>12.28%</b>
Salaries & Benefits	8,402,830	9,400,023	9,400,023	9,641,751	241,728	2.57%
Gen Operating & Maintenance	17,113,021	15,693,207	18,174,841	19,069,081	3,375,874	21.51%
Transfer Out & Other	1,166,962	507,444	507,444	32,977	(474,467)	-93.50%
<b>Expenses</b>	<b>\$ 26,682,813</b>	<b>\$ 25,600,674</b>	<b>\$ 28,082,308</b>	<b>\$ 28,743,809</b>	<b>\$ 3,143,135</b>	<b>12.28%</b>
<b>FTE</b>		<b>116.80</b>		<b>116.80</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>115.00</b>		<b>115.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Equipment Services Fund, an Internal Service Fund, managed by the Fleet Services division of the Property Management Department, is charged with maintaining the city's fleet. The Fleet Services division is responsible for vehicle and equipment acquisition, as well as monitoring, servicing, repairing, fueling and disposition for the entire city fleet.

The Equipment Services Fund is principally sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of Equipment Services' operating funds come from interdepartmental charges from other city departments for fuel, parts and other vehicle and equipment-related services provided. The application of an overhead charge to all vehicle repair parts, fuel, and outside 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 four service centers located throughout the city: James Avenue, Southside, Water Service Center and the North Service Center, which became operational in May 2018. The North Service Center was funded using monies from the 2014 Bond Program. Each service center stocks a wide variety of auto parts; functions as a fueling station for unleaded gas, diesel, and/or propane; and provides vehicle and equipment repair and maintenance. In addition, Fleet Services operates non-manned fueling sites in Southeast and Downtown Fort Worth.

Within the division, field services, mechanical maintenance and repairs, fuel, lubricants, and other supplies are provided by the four service centers: James Avenue, Southside, Water and North. In addition, body work is provided by the Brennan Body Shop. Fleet Services also contracts certain services to outside entities when contracting is deemed the most efficient and effective means to provide the required service. The Division has a Fuel Services section that provides fueling services for all city vehicles and equipment.

# Internal Service Funds

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Fleet Services' Technical Services Section performs procurement, disposition and other fleet administrative functions. In a continuing effort to provide the best possible fleet services, the Fleet Services division also contracts a wide variety of fleet-related services. Maintenance and repair services are contracted out for the following reasons:

- The required expertise is not available in-house.
- A 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 is needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2019 budget contains the continuation of that program. NAPA, as the current contracted provider, supplies the Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a vehicle replacement plan. As a part of that plan, each year, the department analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, mileage, down time, and other factors. Based on that yearly analysis, Fleet Services rates the vehicles then compiles a prioritized vehicle replacement list. Fleet Services staff subsequently meets with departments to fine-tune the proposed rankings. The refined list is then used to determine replacement vehicle priorities for the coming fiscal year.

Additionally, in order to stabilize budgeting for major purchases in vehicles and equipment, the city created a Vehicle and Equipment Replacement Fund 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.

Beginning with FY2014, the Fleet Services Division adjusted the rates in order to more accurately reflect the cost associated with fleet maintenance and to begin to stabilize the negative net position of the Equipment Services Fund. According to the FY2016 Comprehensive Annual Financial Report, the fund has returned to a positive net position.

Under the United States Clean Air Act, at least 20% of fleets in cities like Fort Worth, that are in areas of Environmental Protection Agency (EPA) air quality non-attainment, must be comprised of alternative fuel vehicles. Currently, Fort Worth exceeds the mandated percentage, requiring that 50% of city vehicles purchased be alternative fuel vehicles.

## MAJOR ACCOMPLISHMENTS

**Water Service Center Completion:** Opened service facility with 12 bays and moved from the ability to handle less than 300 units to the ability to service up to 1,000 units for the Water and Waste Water divisions. Completed the addition of a second shift primarily focusing on preventive maintenance needs.

**North Service Center Completion:** Opened service facility within the Hillshire Dr. Complex serving TPW Stormwater, Aviation, and Code Divisions. The 10 bay facility, in phase of an overall 55 bay facility, provides support to current departments along with future expansion for CFW services outside of the downtown area.

**North Fuel Island and Propane Completion:** Opened an expanded fuel center for CFW department locations outside of the downtown area. The island includes unleaded and diesel support along with at-the pump-DEF



# Internal Service Funds

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pumps, a first for the City Fuel division. Further a propane station was also constructed providing alternative fuel needs for the area.

Customer Service Index: PM Fleet services completed a 95%+ overall customer and repair satisfaction index with over 500 completed surveys. An all-time high for satisfaction and survey number.

Fleet Software Management Solution: FASTER fleet is in the final stages of complete integration providing a 21st Century fleet servicing tracking and planning platform.

## FY2019 DISCUSSION

The FY2019 Adopted Budget includes an increase of \$3.1M in revenue due to fluctuation of charges associated with fuel prices and outside repair expenses. The increase of revenue will be offset by the related increase of \$3.1M in expenditures.

## HORIZON ISSUES

The following issues for FY2019 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges in the near future, and/or adequately addressing the issue will require some sort of City Council action/decision.

**FASTER Web Upgrade:** The FASTER Fleet Management System will be upgraded from a client server program to a Web based program. The upgraded system will make the following improvements to the fleet management system: more flexible and robust reporting, better asset management with pictures of each vehicle viewed on work orders and asset records, role based permissions for more specific system controls, easier maintenance of the system from one server rather than 300+ client users and the system will be accessible from mobile devices (i.e. tablets, laptops and remote computers). Implementation and conversion is in the final stages with anticipated rollout for December 2018. FASTER upgrade will require updated IT solutions and reporting along with hardware and software changes, including touch screen abilities, tablet and mobile phone usage, and updated reporting needs.

**North Service Center completion:** The new North Service Center opened in the later part of May 2018. The service center has a new fuel island with ten dispensers (four for unleaded and six for diesel/diesel exhaust fluid). A Propane fuel site is also included at the fuel island. Additional phase(s) of the fleet maintenance facility will be submitted for future Bond election(s). This facility will be needed to maintain the number of vehicles that the city will own when the service center is completed in the next decade. Future plans could also include expansion of technician group along with added second shift.

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

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

# Internal Service Funds

## Group Health and Life Insurance

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Use of Money & Property	(5,661)	357,366	357,366	3,192,000	2,834,634	793.20%
Other	78,300,343	82,750,908	82,750,908	81,555,939	(1,194,969)	-1.44%
<b>Revenue</b>	<b>\$ 78,294,682</b>	<b>\$ 83,108,274</b>	<b>\$ 83,108,274</b>	<b>\$ 84,747,939</b>	<b>\$ 1,639,665</b>	<b>1.97%</b>
Salaries & Benefits	1,832,739	1,917,270	1,917,270	1,935,978	18,708	0.98%
Gen Operating & Maintenance	81,773,688	81,182,042	81,182,042	82,797,585	1,615,543	1.99%
Transfer Out & Other	8,962	8,962	8,962	14,376	5,414	60.41%
<b>Expenses</b>	<b>\$ 83,615,389</b>	<b>\$ 83,108,274</b>	<b>\$ 83,108,274</b>	<b>\$ 84,747,939</b>	<b>\$ 1,639,665</b>	<b>1.97%</b>
<b>FTE</b>		<b>9.65</b>		<b>9.65</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>10.00</b>		<b>10.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

The Group Health & Life Insurance Fund administers health insurance for employees and their dependents, plus basic life insurance for employees. Since FY2002, the Group Health & Life Insurance Fund budget has included funds 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 two divisions: the Benefits / Insurance division and the Wellness division.

### MAJOR ACCOMPLISHMENTS

- Changing to the health fund including the introduction of employee health centers, direct contracting with a local hospital system, better utilization management.
- Leveraging a consortium for better pricing in the pharmacy plan.
- Transitioning the Fire Local 440 to their own Healthcare Plan – established online enrollment for 440.

### FY2019 DISCUSSION

The FY2019 Adopted Budget includes an increase in city's contributions of 3%. The budget also includes new pharmacy rebates related to the prescription contract.

### HORIZON ISSUES

- Rising cost of benefits – healthcare, pension, leave, etc.
- Government regulation of pay and benefits.
- Functionality of electronic systems/ability to automate processes/functions.
- Health status of employees and retirees.

# Internal Service Funds

## Risk Financing

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	146,003	168,000	168,000	120,000	(48,000)	-28.57%
Other	17,211,167	19,224,324	19,523,731	20,196,823	972,499	5.06%
Transfer In	1,500	-	-	-	-	0.00%
Use of Fund Balance	-	-	693,626	166,378	166,378	0.00%
<b>Revenue</b>	<b>\$ 17,358,670</b>	<b>\$ 19,392,324</b>	<b>\$ 20,385,357</b>	<b>\$ 20,483,201</b>	<b>\$ 1,090,877</b>	<b>5.63%</b>
Salaries & Benefits	1,633,782	1,686,359	1,686,359	1,854,562	168,203	9.97%
Gen Operating & Maintenance	16,554,377	17,697,713	18,690,746	18,625,707	927,994	5.24%
Transfer Out & Other	18,359	8,252	8,252	2,932	(5,320)	-64.47%
<b>Expenses</b>	<b>\$ 18,206,518</b>	<b>\$ 19,392,324</b>	<b>\$ 20,385,357</b>	<b>\$ 20,483,201</b>	<b>\$ 1,090,877</b>	<b>5.63%</b>
<b>FTE</b>		<b>15.00</b>		<b>17.00</b>	<b>2.00</b>	<b>13.33%</b>
<b>AP</b>		<b>15.00</b>		<b>17.00</b>	<b>2.00</b>	<b>13.33%</b>

### FUND PURPOSE AND GOALS

The Risk Financing Fund was established in FY2016. It is responsible for maintaining the commercial and self-insurance programs, claims management, and safety risks for the city. The Risk Financing Fund is comprised of two functions: Workers' Compensation and Risk Management. The Risk Management function is comprised of the Property & Casualty division and the Employee Health & Safety division. Within these functions, there are personnel who promote return to work, safety, and subrogation interests.

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

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

### MAJOR ACCOMPLISHMENTS

Workers' Compensation Health Care Network – in FY2015, the city authorized the establishment of a direct care network of health care providers (M&C C-27435). The BlackStone 504 Network went into effect in FY2016. Blackstone is an exclusive network of healthcare providers that administers care and treatment to employees who

## Internal Service Funds

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have sustained on-the-job injuries during the course and scope of their work duties. By creating an exclusive network of providers, the city is better able to manage claim costs, as well as closely monitor return to work activities.

**Return to Work** – The city has a dedicated Return to Work (RTW) specialist who is responsible for finding employment opportunities for employees who are currently missing work or are on limited duty due to injury or illness. This RTW program keeps the city more actively involved in employee recovery and support. It also helps the city stay productive by helping to restore its workforce infrastructure with existing employees.

**Risk Matrix for Property & Casualty Insurance** – The Property & Casualty division has city-wide general liability guidelines for performers, instructors, readers, and other outside vendors engaged in activity while on city property. This matrix aids in the departments' risk assessment by outlining the minimum general liability insurance requirements when contracting with outside vendors, and subsequently reduces the city's exposure in the event of loss.

**Subrogation and Recoveries** – The Risk unit engages in active subrogation for purposes of recovering monies paid by the city on claims where another party is liable for the loss or injury. In FY2018, Property & Casualty obtained a dedicated subrogation specialist who is solely responsible for collecting recoveries. Since then, the unit has recovered over \$750k, which is almost four times the amount of recoveries received the prior year. The Workers' Compensation unit actively engages in subrogation on claims where another party contributes liability to the injured employee's loss. The Workers' Compensation unit also receives an annual recovery return from its excess carriers.

**Information Technology Systems** – All of the Risk divisions utilize Risk Management Information Systems (RMIS) as a way to digitally manage claims. The use of a RMIS simplifies and enhances incident reporting, improves claim handling efficiency, and provides a better historical trail of documentation. It also acts as a tool to aid with data reports, analysis, benchmarking, and forecasting. The Property & Casualty unit implemented the Origami Risk Management System in FY2017. They use it to enter claims, process payments, and document activity. The Workers' Compensation unit continues to utilize data tools such as PeopleSoft, IntergerHealth, and the systems supported by York Risk Services Group (YCE, Focus, and ICOW). The Employee Health & Safety team uses Origami to conduct and track inspections. They dispatch drones to collect safety data in areas deemed inaccessible to humans. In FY2019, they are aiming to implement a system that will log the city's chemical inventory, and update the Safety Data Sheets (SDS) on every chemical. They also wish to use virtual reality as a way to train employees on dangers in their work environment without physically exposing them to the risk.

**Employee Health & Safety** – The Safety section develops policies and procedures meant to increase employee awareness in matters of workplace safety. They inform employees of their exposures to hazards, monitor effectiveness of safety programs and activities, and provide feedback for improvement. They created a citywide safety manual to serve as reference document to all departments on topics relating to employee health and safety. It clearly outlines the city's policies, identifies safe work practices, and provides guidance to employees on ways in which they can promote a safer work environment. The manual is a living document that is reviewed annually to ensure it complies with local, state, and federal health & safety regulations.

**Safety Training** – The Employee Health & Safety officers conduct onsite visits to observe work environments and make recommendations on ways the departments can maximize their safety potential. The safety team also developed and maintains an online safety training program, which is accessible through the Local GovU online platform. By using technology as a medium for educational tools, the Safety section is able to deliver a wider

# Internal Service Funds

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variety of topics to the employees in a more efficient way. Likewise, they can easily track the employees' comprehension of the topic and verify completion of the coursework.

**Safety Audits** - The Employee Health & Safety section routinely evaluates activities, policies, and procedures. There is an overall safety program audit, during which the team reviews both compliance and safety. They measure how well the departments are adhering to OSHA, recordkeeping, and training standards. They also identify unsafe work conditions as a whole, instead of specific unsafe acts or behaviors. The Safety team conducts a drug and alcohol program audit, which focuses on compliance to FMCSA Drug and Alcohol Regulations (parts 382 & 392). The drug and alcohol audit is reserved for DOT covered employees only; however, the city has incorporated FMCSA regulations into its Drug and Alcohol policy for non-DOT employees.

**Claims Reviews** – The Risk Management team conducts semi-annual claim review meetings with select department directors and their executive management staff. The meetings are an open discussion between the departments' and Risk personnel, including adjusters, safety, and litigation representatives. The purpose of these claim reviews is to inform the departments of their activity recognize their efforts for promoting effective loss control and outline plans for future successes.

## **FY2019 DISCUSSION**

For FY2019 the department shifted formerly contracted claims functions in-house and added a new staff member to fulfill the role. In addition the department added a new staff member to the Occupational Health & Safety Division to assist the administrative duties of the division.

The expense budget includes an increase in funding associated with higher administrative and operational expenses, and higher insurance premium expenses.

## **HORIZON ISSUES**

**Workers' Compensation state legislation changes** – The Workers' Compensation segment is ever mindful of the continual updates to Texas laws. It meets frequently with the city's legal team to review disputed injury cases. They discuss how the latest statutes would affect each case and determine the best course of action for resolution.

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

**Simplify Risk Handling Procedures** – The Risk segments work diligently to ensure claim procedures are succinctly outlined and easily accessible. They publish claim forms and filing procedures on both the city's internet and intranet. They are developing a mobile app that makes claim reporting faster and convenient. They also have clearly identifiable liaisons in each department who facilitate the claims process for injured employees.

**New Hire Safety Orientation** – The Safety team will develop and host new hire safety orientations. Its purpose is to increase new employees' awareness of health and safety hazards and inform them of how to manage these hazards on the job.



# **Fiduciary Funds**

## **FY 2019**

### **Adopted Budget**





# Fiduciary Funds

## Retiree Healthcare Trust

### FUND SUMMARY

	FY2017 Final	FY2018 Adopted	FY2018 Adjusted	FY2019 Adopted	Change from Adopted Amount	%
Use of Money & Property	-	-	403,203	1,024,000	1,024,000	0.00%
Other	33,431,547	31,643,831	32,184,637	34,165,052	2,521,221	7.97%
<b>Revenue</b>	<b>\$ 33,431,547</b>	<b>\$ 31,643,831</b>	<b>\$ 32,587,840</b>	<b>\$ 35,189,052</b>	<b>\$ 3,545,221</b>	<b>11.20%</b>
Salaries & Benefits	337,395	357,809	357,809	125,252	(232,557)	-64.99%
Gen Operating & Maintenance	34,850,917	31,286,022	32,230,031	32,400,797	1,114,775	3.56%
Transfer Out & Other	-	-	-	2,663,003	2,663,003	0.00%
<b>Expenses</b>	<b>\$ 35,188,312</b>	<b>\$ 31,643,831</b>	<b>\$ 32,587,840</b>	<b>\$ 35,189,052</b>	<b>\$ 3,545,221</b>	<b>11.20%</b>
<b>FTE</b>		<b>1.35</b>		<b>1.35</b>	<b>0.00</b>	<b>0.00%</b>
<b>AP</b>		<b>1.00</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

In FY2016, to aid in the financial management activities and to demonstrate legal compliance, a new fund was created segregating functions and activities related to the administration of retirees. The new fund, Retiree Healthcare Trust Fund, accounts for revenue generated and expenditures incurred in administering retired employees' group benefits. Fund revenues come from retirees, contributions from city funds and interest on investments.

### MAJOR ACCOMPLISHMENTS

- Changing to the health fund including the introduction of employee health centers, direct contracting with local hospital system, better utilization management.
- Leveraging a consortium for better pricing in the pharmacy plan.
- Moving non-Medicare eligible retirees to the city's Medicare Advantage Plan that have put it on a more sustainable path.
- Transitioning the Fire Local 440 retirees to their own Healthcare Plan – established online enrollment for 440.
- Enrolling retirees online for the first time.

### FY2019 DISCUSSION

The FY2019 Adopted Budget includes the elimination of the retirees' wellness payout.

### HORIZON ISSUES

- Rising cost benefits – healthcare, pension, leave, etc.
- Government regulation of pay and healthcare benefits.
- Functionality of electronic systems/ability to automate processes/functions.
- Health status of employees and retirees.



# Ordinances



Ordinance No. 23392-09-2018

AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2019 CAPITAL IMPROVEMENT PLANS, INCLUDING CAPITAL PROGRAMS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PLANS; DELEGATING AUTHORITY FOR CERTAIN TRANSFERS AND ALLOCATIONS WITHIN BUDGETED AMOUNTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLICATION; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE

**WHEREAS**, on August 7 and 14, 2018, the City Manager submitted recommended Fiscal Year 2019 capital improvement plans and an operating budget to the City Council; and

**WHEREAS**, in a series of budget work sessions the City Council met with the City Manager and staff to review the recommended budget and capital improvement plans and make revisions; and

**WHEREAS**, this ordinance includes all appropriations necessary to implement the FY2019 operating budget and capital improvement plans as recommended by the City Manager and revised by the City Council.

**NOW, THEREFORE**, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, Texas that the operating appropriation and appropriations for the capital improvement plans for the ensuing fiscal year, beginning October 1, 2018 and ending September 30, 2019, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as detailed below, supporting a budget that includes 7,645 total authorized positions.

## SECTION 1. GENERAL FUND

The **General Fund** is a governmental fund for managing ordinary operations financed primarily from property tax, general-use sales tax, and other general revenues.

### REVENUES

Property Tax	\$401,690,423
Sales Tax	\$163,151,802
Payment in Lieu of Taxes	\$7,090,497
Street Rental	\$24,317,862
Other Tax	\$55,497,905
License & Permits	\$17,029,711
Intergovernmental Revenue	\$338,160
Charge for Service	\$37,613,915
Fines & Forfeitures	\$5,574,885
Use of Money & Property	\$626,014
Other Revenue	\$2,465,394
Sale Of Abandoned Property	\$650,000
Salvage Sales	\$1,500
Transfer From Solid Waste	\$6,322,932
Transfer From Red Light	\$3,994,865
Transfer From Culture Tourism	\$1,036,743
Transfer From CCPD	\$950,000
Transfer from Water (Public Art)	\$600,712
Transfer From FW LDC	\$395,000
Transfer From Gen Endow Gas Ls	\$233,935
Transfer From PACS Dedication	\$211,578
Transfer From PACS Gas Lse Cap	\$179,437
Transfer From TIRZ #7	\$160,717
Transfer From LW Gas Cap Proj	\$105,217
Transfer From Municipal Parking	\$105,049
Other Interdepartmental Transfers	\$846,200
Revenue	<b>\$731,190,453</b>

## EXPENDITURES

City Attorney's Office	\$7,209,997
City Auditor's Office	\$1,954,921
City Manager's Office	\$9,822,810
City Secretary's Office	\$1,631,478
Code Compliance	\$20,972,890
Communications & Public Engagement	\$4,128,668
Economic Development	\$17,967,506
Chambers of Commerce	\$29,525
Transfer to Culture and Tourism (380 Agreement)	\$3,844,817
Financial Management Services	\$12,247,575
Fire	\$149,863,931
Fire Grant Match	\$144,426
Transfer to Municipal Airport Fund (Fire Lease)	\$59,501
Human Resources	\$4,503,863
IT Solutions	\$10,985,774.00
Transfer to the IT Capital Fund	\$2,937,000.00
Transfer to IT Refresh Capital	\$1,694,551.00
Library	\$22,175,482
Municipal Court	\$15,795,218
Neighborhood Services	\$6,626,395
United Way	\$210,750
Transfer to the General Capital Fund	\$3,147,000
Park and Recreation	\$42,823,626
Transfer to Botanic Garden	\$3,002,533
Transfer to the PIDs and TIRZ	\$762,191
Transfer to the General Capital Fund	\$4,168,000
Performance and Budget	\$6,238,278
Planning and Development	\$17,651,109
Public Art	\$600,712
Police	\$253,937,854
Property Management	\$14,292,962
Transfer to the General Capital Fund	\$3,660,000
Transfer to Vehicle and Equipment Replacement Fund	\$3,040,200
Transportation and Public Works	\$35,411,127
Transfer to the General Capital Fund	\$26,334,000
Non-Departmental	\$10,185,000
Separation Pay	\$7,513,537
Contractual Services	\$1,155,504
Tuition Reimbursement	\$172,478
Elections	\$555,299
Training Initiative	\$506,950
Transfer to Municipal Golf	\$615,000
Transfer to the General Capital Fund	\$610,015
	<b>\$731,190,453</b>

## SECTION 2. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **Crime Control and Prevention District Fund** is a special revenue fund for managing revenues generated primarily by a voter-approved special dedicated sales tax and used for programs aimed at crime control and prevention in accordance with Chapter 363 of the Texas Local Government Code.

### REVENUES

Sales Tax	\$76,678,160
Intergovernmental Revenue	\$5,679,404
Use of Money & Property	\$28,350
Other Revenue	\$318,900
Sales of Capital Assets	\$169,543
Salvage Sales	\$19,560
	<b>\$82,893,917</b>

### EXPENDITURES

Police	\$52,256,916
Park and Recreation	\$1,120,194
Neighborhood Services	\$746,067
Transfer to General Fund	\$950,000
Transfer to General Debt Service Fund	\$2,886,707
Transfer to Solid Waste fund	\$2,330,000
Transfer to CCPD Capital Projects Fund	\$13,711,335
Transfer to IT Refresh Capital	\$274,042
Contribution to Fund Balance	\$8,618,656
	<b>\$82,893,917</b>



The **Culture and Tourism Fund (7% Hotel Occupancy Tax)** is a special revenue fund for managing revenues generated by the City's 7% Hotel Occupancy Tax, by operation of the City's public venues, and from a General Fund transfer for 380 agreement payments, and used primarily for purposes of operating the Fort Worth Convention Center, the Will Rogers Memorial Complex, and the Cowtown Coliseum, funding a contract with the Fort Worth Convention and Visitors Bureau, and to pay costs associated with construction and debt-financing of the Dickies Arena.

#### REVENUES

Hotel Occupancy Taxes	\$23,726,805
Charges for Services	\$4,440,612
Use of Money and Property	\$7,717,644
Other Revenue	\$1,975,337
License and Permits	\$17,000
Transfer from General Fund	\$3,844,817
	<b>\$41,722,215</b>

#### EXPENDITURES

Culture and Tourism	\$36,764,003
Transfer to General Fund	\$1,036,743
Transfer to Culture and Tourism Capital Projects Fund	\$3,030,000
Transfer to Vehicle and Equipment Replacement Fund	\$83,000
Transfer to IT Refresh Capital	\$8,125
Transfer to Culture and Tourism Debt Fund	\$343,372
Transfer to Venue Debt Fund	\$456,972
	<b>\$41,722,215</b>

The **Culture and Tourism Fund (2% Hotel Occupancy Tax)** is a special revenue fund for managing revenues generated by the City's 2% Hotel Occupancy and used, in accordance with Tax Code Section 351.1065, for construction or debt-financing of convention center facilities and qualified projects.

#### REVENUES

Hotel Occupancy Taxes	\$6,764,802
	<b>\$6,764,802</b>

#### EXPENDITURES

Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$3,071,252
Transfer to Culture and Tourism Debt Fund	\$3,693,550
	<b>\$6,764,802</b>

The **Culture and Tourism Fund (DFW Revenue Share)** is a special revenue fund for managing revenues generated from revenue sharing at the Dallas/Fort Worth International Airport in accordance with Chapter 22 Texas Transportation Code and used to maintain and improve facilities at the Convention Center and Will Rogers Memorial Complex, and to pay costs associated with construction and debt-financing of the Dickies Arena.

REVENUES		
	DFW Revenue Share	\$5,900,000
		<b>\$5,900,000</b>
EXPENDITURES		
	Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$2,877,641
	Debt Transfer Out	\$3,022,359
		<b>\$5,900,000</b>

The **Culture and Tourism Fund (Project Finance Zone)** is a special revenue fund for managing and segregating revenues generated from Project Finance Zone #1. Funding is used to maintain and improve facilities at qualified projects, including the Convention Center, Will Rogers Memorial Complex, and the Dickies Arena, as well as assist in the payment of Arena debt.

REVENUES		
	Intergovernmental Revenue	\$4,971,576
		<b>\$4,971,576</b>
EXPENDITURES		
	Transfer to Venue Debt Fund	\$2,640,734
	Contribution to Fund Balance/Net Position	\$2,330,842
		<b>\$4,971,576</b>

The **Municipal Golf Fund** is a special revenue fund for managing revenues generated by the four municipal golf courses and from a partial subsidy from the General Fund and used for funding maintenance and operations of the golf facilities.

#### REVENUES

Charges for Services	\$4,646,702
Other Revenue	\$15,000
Transfer from General Fund	\$615,000
	<b>\$5,276,702</b>

#### EXPENDITURES

Park and Recreation	\$5,275,429
Transfer to IT Refresh Capital	\$1,273
	<b>\$5,276,702</b>

The **Botanic Garden Fund** is a special revenue fund for managing revenues generated by the Fort Worth Botanic Garden, including funding provided by the Botanical Research Institute of Texas and the Fuller Foundation, and a partial subsidy from the General Fund and utilized for the overall administration, operations, and maintenance of the Botanic Garden.

#### REVENUES

Charges for Services	\$1,598,011
Other Revenue	\$46,000
Use of Money and Property	\$994,000
Transfer from General Fund	\$3,002,533
Transfer From Water/Sewer Fund	\$43,288
	<b>\$5,683,832</b>

#### EXPENDITURES

Park and Recreation	\$5,433,832
Transfer to General Capital Improvement Fund -Botanic Garden	\$250,000
	<b>\$5,683,832</b>

The **Red Light Enforcement Fund** is a special revenue fund for managing revenues generated primarily from the photographic traffic signal enforcement system governed by Texas Transportation Code Chapter 707 and used for traffic safety programs in accordance with the Texas Transportation Code.

#### REVENUES

Fines and Forfeitures	\$8,735,700
Other Revenue	\$1,552,571
Charges for Services	\$2,000
	<b>\$10,290,271</b>

#### EXPENDITURES

Transportation and Public Works	\$6,295,406
Transfer to the General Fund	\$3,994,865
	<b>\$10,290,271</b>

The **Environmental Protection Fund** is a special revenue fund for managing revenues generated primarily from collection of an environmental fee and used to fund the cost of complying with state and federally mandated environmental regulations and programs.

#### REVENUES

Charges for Services	\$3,809,921
Use of Money and Property	\$59,000
Other Revenue	\$0
Use of Fund Balance/Net Position	\$100,936
	<b>\$3,969,857</b>

#### EXPENDITURES

Code Compliance	\$3,326,793
Transfer to General Fund	\$78,614
Transfer to Water/Sewer Fund	\$555,488
Transfer to IT Refresh Capital	\$8,962
	<b>\$3,969,857</b>

The **Alliance Airport Facility Maintenance Fund** is a special revenue fund for managing revenues generated from a City-owned facility that Hillwood manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects.

#### REVENUES

Use of Money and Property	\$453,667
Other Revenue	\$2,094,861
Use of Fund Balance/Net Position	\$3,648,948
	<b>\$6,197,476</b>

#### EXPENDITURES

Property Management	\$6,197,476
	<b>\$6,197,476</b>

The **Special Purpose Fund** is a special revenue fund for managing revenues generated from various facilities, programs, and other sources that are dedicated or restricted for use for the facilities or programs from which they were generated.

#### REVENUES

Charges for Services	\$1,621,274
Use of Money and Property	\$140,542
Other Taxes	\$1,037,509
Intergovernmental Revenue	\$3,700
Use of Fund Balance/Net Position	\$52,264
	<b>\$2,855,289</b>

#### EXPENDITURES

Communications & Public Engagement	\$187,509
Neighborhood Services	\$331,558
Code Compliance	\$100,000
Municipal Court	\$550,006
Park and Recreation	\$799,838
Transfer to General Capital Projects Fund	\$850,000
Contribution to Fund Balance/Net Position	\$36,378
	<b>\$2,855,289</b>

The **Special Donations Fund** is a special revenue fund for managing donation and similar gratuitous revenue received from outside entities and generally specified for particular purpose.

REVENUES	
Donations	\$2,000,000
	<b>\$2,000,000</b>
EXPENDITURES	
Non-Departmental	\$2,000,000
	<b>\$2,000,000</b>

The **Community Tree Planting Program Fund** is a special revenue fund for managing revenues generated primarily from tree removal fees and gas revenues and used for planting trees on public property in partnership with third parties.

REVENUES	
Transfers from Park Gas Lease Revenue	\$400,000
	<b>\$400,000</b>
EXPENDITURES	
Park and Recreation	\$400,000
	<b>\$400,000</b>

The **Library Automation System Sharing Fund** is a special revenue fund utilized for managing revenues and costs associated with shared library technology services among Fort Worth and other participating libraries.

REVENUES	
Intergovernmental Revenue	\$108,033
Use of Fund Balance/Net Position	\$239,220
	<b>\$347,253</b>
EXPENDITURES	
Library	\$347,253
	<b>\$347,253</b>

The **Justice Asset Forfeiture Fund** is a special revenue fund used to manage accrued fund balance from awarded assets associated with the City of Fort Worth Police Department assisting federal law enforcement agencies. In accordance with applicable restrictions, appropriations are limited to actual accrued fund balance, and no anticipated revenues may be budgeted or appropriated.

REVENUES		
	Use of Fund Balance/Net Position	\$235,000
		<b>\$235,000</b>
EXPENDITURES		
	Police	\$149,000
	Transfer to General Fund	\$86,000
		<b>\$235,000</b>

The **General Endowment Gas Lease Fund** is a special revenue fund used to manage revenues and expenditures, such as trustee fees, associated with the trust that is used to manage and invest a portion of gas-related revenues (such as bonuses and royalties) generated by property owned by the City of Fort Worth.

REVENUES		
	Use of Money & Property	\$397,482
		<b>\$397,482</b>
EXPENDITURES		
	Bank Fees	\$166,000
	Transfer to General Fund (Administrative and Eligible Expenses)	\$231,482
		<b>\$397,482</b>

The **Aviation Endowment Gas Lease Fund** is a special revenue fund used to manage revenues and expenditures, such as trustee fees, associated with the trust that is used to manage and invest a portion of gas-related revenues (such as bonuses and royalties) generated by airport property owned by the City of Fort Worth.

REVENUES		
	Use of Money & Property	\$360,827
		<b>\$360,827</b>
EXPENDITURES		
	Bank and Administrative Fees	\$360,827
		<b>\$360,827</b>

The **Park System Endowment Gas Lease Fund** is a special revenue fund used to manage revenues and expenditures, such as trustee fees, associated with the trust that is used to manage and invest a portion of gas-related revenues (such as bonuses and royalties) generated by park property owned by the City of Fort Worth.

REVENUES		
	Use of Money & Property	\$107,402
		<b>\$107,402</b>
EXPENDITURES		
	Bank Fees	\$97,000
	Transfer to General Fund (Administrative and Eligible Expenses)	\$10,402
		<b>\$107,402</b>

The **Water and Sewer Endowment Gas Fund** is a special revenue fund used to manage revenues and expenditures, such as trustee fees, associated with the trust that is used to manage and invest a portion of gas-related revenues (such as bonuses and royalties) generated by water and sewer property owned by the City of Fort Worth.

REVENUES		
	Use of Money & Property	\$74,343
		<b>\$74,343</b>
EXPENDITURES		
	Bank and Administrative Fees	\$74,343
		<b>\$74,343</b>



### SECTION 3. DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on outstanding debt obligations as shown below.

The **General Debt Service Fund** is a debt service fund utilized to manage revenues from the debt-rate tax and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City.

#### REVENUES

Property Tax	\$98,775,882
Use of Money and Property	\$2,706,156
Transfer from CCPD	\$2,886,707
	<b>\$104,368,745</b>

#### EXPENDITURES

Financial Management Services	\$102,984,951
Contribution to Fund Balance/Net Position	\$1,383,794
	<b>\$104,368,745</b>

The **Culture and Tourism Debt Service Fund (General)** is a debt service fund utilized to manage hotel occupancy tax revenues and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers.

#### REVENUES

Use of Money and Property	\$275,300
Transfer from Culture and Tourism	\$343,372
Transfer from Culture and Tourism 2% Hotel	\$3,693,550
Transfer from DFW Revenue Share	\$3,022,359
	<b>\$7,334,581</b>

#### EXPENDITURES

Financial Management Services	\$7,059,281
Contribution to Fund Balance/Net Position	\$275,300
	<b>\$7,334,581</b>

The **Venue Debt Service Fund** is a debt service fund utilized to manage revenues from venue taxes, hotel occupancy taxes and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for Dickies Arena.

REVENUES

Transfer from Culture and Tourism	\$456,972
Transfer from Culture and Tourism Project Finance Zone	\$2,640,734
Use of Fund Balance/Net Position	\$7,008,817
	<b>\$10,106,523</b>

EXPENDITURES

Financial Management Services	\$10,106,523
Contribution to Fund Balance/Net Position	\$0
	<b>\$10,106,523</b>

The **Municipal Parking Debt Service Fund** is a debt service fund utilized to manage revenues from commercial off-street parking and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to municipal parking infrastructure.

REVENUES

Transfer from Municipal Parking Fund	\$4,049,500
	<b>\$4,049,500</b>

EXPENDITURES

Financial Management Services	\$4,049,500
	<b>\$4,049,500</b>

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure.

REVENUES	
Transfer from Solid Waste Fund	\$525,590
	<b>\$525,590</b>
EXPENDITURES	
Financial Management Services	\$525,590
	<b>\$525,590</b>

The **Stormwater Debt Service Fund** is a debt service fund utilized to manage stormwater service revenues and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to stormwater infrastructure.

REVENUES	
Transfer from Stormwater Utility	\$9,246,952
	<b>\$9,246,952</b>
EXPENDITURES	
Financial Management Services	\$9,137,974
Contribution to Fund Balance/Net Position	\$108,978
	<b>\$9,246,952</b>

The **Water Priority Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on first lien, parity debt obligations of the Water and Sewer Systems.

REVENUES	
Transfer from Water/Sewer	\$87,449,177
	<b>\$87,449,177</b>
EXPENDITURES	
Financial Management Services	\$85,779,879
Contribution to Fund Balance/Net Position	\$1,669,298
	<b>\$87,449,177</b>

The **Water Subordinate Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on the City's State revolving loans and other subordinate liens of the Water and Sewer Systems.

REVENUES	
Transfer from Water/Sewer	\$5,628,655
	<b>\$5,628,655</b>
EXPENDITURES	
Financial Management Services	\$5,570,355
Contribution to Fund Balance/Net Position	\$58,300
	<b>\$5,628,655</b>

The **Rock Creek Public Improvement District (PID) Debt Service Fund** is a debt service fund to manage Rock Creek PID revenues and other resources allocated to pay principal and interest on the Rock Creek PID revenue bonds issued in 2017 and 2018.

REVENUES	
Use of Fund Balance/Net Position	\$947,978
	<b>\$947,978</b>
EXPENDITURES	
Financial Management Services	\$947,978
	<b>\$947,978</b>

#### SECTION 4. ENTERPRISE FUNDS

Enterprise funds are proprietary funds that are used for services provided to external customers on an exchange-based, user charge basis, in which customers receive a benefit equivalent to the amount being paid and which is similar to the operation of a commercial enterprise.

The **Municipal Airports Fund** is an enterprise fund used to manage funds associated with the maintenance, management, operations, development and promotion of Alliance, Meacham International, and Spinks Airports.

##### REVENUES

Use of Money and Property	\$4,339,875
Charges for Services	\$2,705,493
Other Revenue	\$19,440
License and Permits	\$25,000
Transfer from General Fund (Fire Lease)	\$59,501
	<b>\$7,149,309</b>

##### EXPENDITURES

Aviation	\$5,840,008
Transfer to General Fund (Fire Services)	\$59,501
Transfer to Municipal Airport Capital Projects Fund	\$1,244,171
Transfer to IT Refresh Capital	\$5,629
	<b>\$7,149,309</b>

The **Municipal Parking Fund** is an enterprise fund used to manage funds associated with the City's parking operations, including metered spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility-impaired street parking, and shared departmental responsibility of parking enforcement.

#### REVENUES

Charges for Services	\$8,609,544
Use of Money and Property	\$131,880
License and Permits	\$12,363
Other Revenue	\$11
	<b>\$8,753,798</b>

#### EXPENDITURES

Transportation and Public Works	\$3,774,114
Transfer to Municipal Parking Debt Service Fund	\$4,049,500
Transfer to General Fund	\$105,049
Transfer to Municipal Parking Capital Projects Fund	\$71,000
Contribution to Fund Balance/Net Position	\$754,135
	<b>\$8,753,798</b>

The **Solid Waste Fund** is an enterprise fund used to manage funds associated with the solid waste and recyclable materials collection and disposal service provided to Fort Worth residents.

#### REVENUES

Charges for Services	\$54,200,833
Use of Money and Property	\$4,022,413
License and Permits	\$18,785
Transfer from CCPD Fund	\$2,330,000
Use of Fund Balance/Net Position	\$1,615,197
Other Revenue	\$5,514,925
	<b>\$67,702,153</b>

#### EXPENDITURES

Code Compliance	\$58,143,673
Transfer to General Fund	\$6,322,982
Transfer to Water/Sewer Fund	\$1,267,146
Transfer to Solid Waste Capital Projects Fund	\$1,280,000
Payment in Lieu of Taxes	\$147,342
Transfer to Solid Waste Debt Service Fund	\$525,590
Transfer to IT Refresh Capital	\$15,420
	<b>\$67,702,153</b>

The **Stormwater Utility Fund** is an enterprise fund used to manage funds generated from the stormwater utility fee, which funds projects to protect people and property from harmful stormwater runoff.

#### REVENUES

Charges for Services	\$39,993,499
Use of Money and Property	\$250,000
Other Revenue	\$1,000
Sale of Capital Asset	\$50,000
Use of Fund Balance/Net Position	\$9,000,000
	<b>\$49,294,499</b>

#### EXPENDITURES

Transportation and Public Works	\$14,996,202
Transfer to General Fund	\$32,696
Transfer To Water/Sewer Fund	\$1,098,152
Transfer to Solid Waste Capital Projects Fund	\$20,643,555
Payment in Lieu of Taxes	\$1,254,923
Transfer to IT Refresh Capital	\$15,441
Street Rental	\$1,992,459
Transfer to Stormwater Debt Service Fund	\$9,246,952
Contribution to Fund Balance/Net Position	\$14,119
	<b>\$49,294,499</b>

The **Water and Sewer Fund** is an enterprise fund used to manage funds generated from water and wastewater service fees provided to retail and wholesale customers.

#### REVENUES

License and Permits	\$798,600
Charges for Services	\$428,152,033
Use of Money and Property	\$1,046,752
Other Revenue	\$9,965,029
Sale of Capital Asset	\$80,000
Salvage Sales	\$25,000
Transfer from Water Impact	\$11,500,000
Transfer from Sewer Impact	\$5,000,000
Transfer From Environ Protection Fund	\$555,488
Transfer From Stormwater Utility Fund	\$1,098,152
Transfer From Solid Waste Fund	\$1,267,146
	<b>\$459,488,200</b>

#### EXPENDITURES

Water	\$176,536,265
Reclaimed Water Department	\$158,696
Wastewater Department	\$98,144,164
Transfer to Water Capital Fund	\$3,158,819
Transfer to General Fund for Public Art	\$600,712
Transfer to General Fund	\$32,736
Transfer to Botanic Garden Fund	\$43,288
Transfer To Water/Sewer Capital Fund	\$59,722,053
Payment in Lieu of Taxes	\$5,688,232
Street Rental	\$22,325,403
Transfer to Water Debt Funds	\$93,077,832
	<b>\$459,488,200</b>



## SECTION 5. INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis, in which customer departments and funds pay on a pro- rata, per-employee basis for operating costs of the department or fund that is providing services.

The **Capital Projects Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services associated with implementation of capital projects.

### REVENUES

Charges for Services	\$14,052,786
Use of Money and Property	\$25,000
Other Revenue	\$17,747
Salvage Sales	\$1,500
	<b>\$14,097,033</b>

### EXPENDITURES

Transportation and Public Works	\$13,436,425
Transfer to General Fund	\$4,477
Transfer to Vehicle and Equipment Replacement Fund	\$262,000
Transfer to Capital Project Services Capital fund	\$251,000
Transfer to IT Refresh Capital	\$136,154
Contribution to Fund Balance/Net Position	\$6,977
	<b>\$14,097,033</b>

The **Equipment Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services and costs associated with maintenance of the City's fleet of motor vehicles and associated equipment.

#### REVENUES

Charges for Services	\$28,687,555
Use of Money and Property	\$27,754
Other Revenue	\$18,500
Sale of Capital Asset	\$5,000
Salvage Sales	\$5,000
	<b>\$28,743,809</b>

#### EXPENDITURES

Property Management	\$28,710,832
Transfer to General Fund	\$14,072
Transfer to IT Refresh Capital	\$18,905
	<b>\$28,743,809</b>

The **Group Health and Life Insurance Fund** is an internal service fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating individuals for services and costs associated with employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued retirement benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit (OPEB) liabilities that was adopted in Resolution 4464-06-2015.

#### REVENUES

Use of Money and Property	\$3,192,000
Other Revenue	\$81,555,939
	<b>\$84,747,939</b>

#### EXPENDITURES

Human Resources	\$84,733,563
Transfer to IT Refresh Capital	\$14,376
	<b>\$84,747,939</b>

The **Retiree Healthcare Trust** is a fiduciary fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating retired individuals for services and costs associated with retired employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued pension benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit (OPEB) liabilities that was adopted in Resolution 4464-06-2015.

#### REVENUES

Use of Money and Property	\$1,024,000
Other Revenue	\$34,165,052
	<b>\$35,189,052</b>

#### EXPENDITURES

Human Resources	\$32,526,049
Contribution to Fund Balance/Net Position	\$2,663,003
	<b>\$35,189,052</b>

The **Risk Financing Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for implementation of statutorily mandated workers' compensation benefits for City employees and services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto.

#### REVENUES

Use of Money and Property	\$120,000
Other Revenue	\$20,196,823
Use of Fund Balance/Net Position	\$166,378
	<b>\$20,483,201</b>

#### EXPENDITURES

Human Resources	\$20,480,269
Transfer to IT Refresh Capital	\$2,932
	<b>\$20,483,201</b>

## SECTION 6. CAPITAL IMPROVEMENTS

That there shall be appropriations for the Capital Improvement Plans of the City of Fort Worth for Fiscal Year 2019, including Capital Projects and Capital Programs, as follows:

### **GENERAL CAPITAL IMPROVEMENT PLAN**

The General Capital Improvement Plan is used to complete activities such as acquisition of land or construction of infrastructure consistent with governmental activities of the City of Fort Worth. Appropriations for Capital Projects and Programs are outlined below, which includes total General Capital Improvement Plan appropriations of **\$99,803,629**.

<b>Category</b>	<b>Project</b>	<b>FY2019</b>
Athletic Field Ltg	North Park Field Lighting	600,000
Community Partnerships	Future Community Partnerships P_P00047	610,000
Drainage/Erosion Control	Candleridge Park	256,000
	Lake Como Dam (Lake Como Park) Drainage and Erosion Control	405,000
Drainage/Erosion Control		
Equipment	PARD Rec Fitness Equipment P_P00109	76,000
Land Acquisition	Far NW Cty Park Land Acq P_101747	750,000
Minor Reno & Repair	Recurring Facility Mtn & Rpr P_P00049	2,101,000
Minor Reno & Repair	Roof Repair & Replace Citywide P_P00082	690,000
Minor Reno & Repair	Minor Repair & Renovate Cityw P_P00083	869,000
New Community/Rec Ctrs	Como Community Center P_C02426	1,155,000
New Park Development	Lago Vista at Bonds Ranch P_101748	175,000
Railroad Crossings	Railroad Crossings Bond Prgmbl	750,000
Redevelopment/Reno	Golf Improvements P_P00096	135,000
Redevelopment/Reno	Riverside Park TRV Reno & Dev	60,920
Redevelopment/Reno	Botanic Gardens Renovation-Reh P_P00110	250,000
Redevelopment/Reno	Park Improvements P_P00059	3,520,364
Redevelopment/Reno	Fort Worth Zoo Utility Infrastructure	1,339,000
Redevelopment/Reno	North Park	2,000,000
Redevelopment/Reno	North Z Boaz Park	2,000,000
Redevelopment/Reno	Chisholm Trail Park	2,500,000
Sidewalk	Sidewalks/Bicycle Lanes	3,000,000
Street Light	Street Lights Bond Prgmbl	2,500,000
Street Maint	Contract Street Maintenance P_P00020	15,771,000
Street Maint	Street Maintenance P_P00022	837,000
Technology Infrast	Public Education & Gov't (PEG) P_100536	850,000
Technology Infrast	Capital Projects Svcs Business P_P00111	251,000
Technology Infrast	Business Applications-IT P_P00037	829,686
Technology Infrast	Technology Infrastructure-IT P_P00038	3,654,514
Technology Infrast	PC Refresh - General - IT P_P00090	1,694,551
Technology Infrast	PC Refresh - Other Funds - IT P_P00091	501,259
Technology Infrast	ERP IT P_P00093	1,000,000
Traffic Signals	Traffic System Maintenance P_P00021	5,377,000

Transpo Grant Matches	Bridge Rehabilitation	2,000,000
Transpo Maint	Contract Bridge Maintenance P_P00017	1,727,000
Transpo Maint	Contract Brick Pavement Repair P_P00018	405,000
Transpo Maint	Concrete Restoration P_P00019	2,217,000
Transpo Oriented Dev	Keller Hicks Rd. (377 to Katy) P_100146	2,000,000
Transpo Oriented Dev	Kroger Dr-Heritage Trace-377 P_101750	2,000,000
Transpo Oriented Dev	Street Construction/Recon/Rehab	4,000,000
Transpo Oriented Dev	Traffic Signals Bond Prgmbl	3,250,000
Transpo Oriented Dev	Basswood @US 377 & Kroger @377 P_101015	2,000,000
Transpo Oriented Dev	Beach at Westport P_101019	1,250,000
Vehicles	Vehicles-Police P_P00035	11,050,135
Vehicles	Vehicles-Capital Proj Srvs P_P00073	262,000
Vehicles	ITS Vehicles P_100286	114,000
Vehicles	Cult & Tour Vehicle Replace P_100675	83,000
Vehicles	General VERF P_P00097	3,040,200
Walks & Trails/Trail Struct	Trinity Trails Connection	4,000,000
Schools	Neighborhood/School Safety	750,000
Safety	NSD Alleyway Maintenance P_P00105	95,000
Safety	Neighborhood Improv. Strat. P_P00080	3,052,000
<b>Total Plan</b>		<b>\$ 99,803,629</b>

<b>Funding Source</b>		<b>FY2019</b>
General Fund	Capital Interfund Transfer Out	43,896,200
General Fund	IT Refresh Transfer Out	1,694,551
Crime Control & Prev Distr	Capital Interfund Transfer Out	13,711,335
Crime Control & Prev Distr	IT Refresh Transfer Out	274,042
Culture & Tourism	Capital Interfund Transfer Out	83,000
Culture & Tourism	IT Refresh Transfer Out	8,125
Municipal Golf	IT Refresh Transfer Out	1,273
Botanic Gardens Specl Revenue	Capital Interfund Transfer Out	250,000
Environmental Protection	IT Refresh Transfer Out	8,962
Special Purpose	Cable T.V Proj	850,000
Stormwater Utility	IT Refresh Transfer Out	15,441
Solid Waste Fund	IT Refresh Transfer Out	15,420
Municipal Airport	IT Refresh Transfer Out	5,629
Fleet & Equipment Serv	IT Refresh Transfer Out	18,905
Capital Projects Service	Capital Intrafund Transfer Out	513,000
Capital Projects Service	IT Refresh Transfer Out	136,154
Group Health Insurance Fund	IT Refresh Transfer Out	14,376
Risk Financing	IT Refresh Transfer Out	2,932
PACS Dedication Fees	Unspec Project	985,920
PACS Gas Lease Cap Projects	Unspec Project	40,423
Muni Golf Gas Lease Cap Proj	UNSGAS Project	135,000
2018 Bond Program	Proceeds From Sale Of Bonds	31,350,000
Specially Funded Projects	Lease Revenue	30,000
Trans Impact Fee Cap Legacy	Transportation Impact Fee	5,250,000
PACS Gas Lease Cap Proj Legacy	UNSGAS Project	500,531
PACS Gas Lease Cap Proj Legacy	Unspec Project	12,410
<b>Total Funding Source</b>		<b>\$ 99,803,629</b>

## MUNICIPAL AIRPORTS CAPITAL IMPROVEMENT PLAN

The Municipal Airports Capital Improvement Plan is used to complete enhancements to the City's airports. Appropriations for Capital Projects and Programs are outlined below, which includes total Municipal Airports Capital Improvement Plan appropriations of **\$505,000**.

Category	Project	FY2019
Equipment	Meacham Equipment - Backhoe P_101742	150,000
Equipment	Meacham Equipment - Bobcat P_101744	90,000
Equipment	Meacham Equipment - FOD P_101745	20,000
Equipment	Spinks Equipment - Sweeper P_101746	25,000
Equipment	Spinks Eqmt-Pavement Cutter P_101751	20,000
Minor Reno & Repair	Pave Maint Area at 20S Allianc P_101752	170,000
Minor Reno & Repair	T-Hangar Winterize Waterline P_101743	30,000
<b>Total Plan</b>		<b>\$ 505,000</b>

Funding Source	FY2019
Municipal Airport	505,000
<b>Total Funding Source</b>	<b>\$ 505,000</b>

## MUNICIPAL PARKING CAPITAL IMPROVEMENT PLAN

The Municipal Parking Capital Improvement Plan is used to complete projects to enhance the management of commercial parking structures owned by the City of Fort Worth. Appropriations for Capital Projects and Programs are outlined below, which includes total Municipal Parking Capital Improvement Plan appropriations of **\$71,000**.

Category	Project	FY2019
Redevelopment/Reno	Parking Garages P P00008	71,000
<b>Total Plan</b>		<b>\$ 71,000</b>

Funding Source	FY2019
Municipal Parking Fund	71,000
<b>Total Funding Source</b>	<b>\$ 71,000</b>

## PUBLIC EVENTS CAPITAL IMPROVEMENT PLAN

The Public Events Capital Improvement Plan ensures that the city public events facilities are developed, maintained and upgraded to meet the needs of facility users and provide an environment for exceptional customer service. Appropriations for Capital Projects and Programs are outlined below, which includes total Public Events Capital Improvement Plan appropriations of **\$7,553,273**.

Category	Project	FY2019
Mjr Reno & Repair	Cowtown Coliseum Safety Upgrad P_101741	350,000
Mjr Reno & Repair	Richardson Bass Roof Repl P_101739	1,600,000
Mjr Reno & Repair	Richardson Bass System Upgrade P_101740	870,000
Mjr Reno & Repair	WRMC Chair Replacements 2019 P_101753	350,000
Minor Reno & Repair	FWCC Minor Renovation & Repair P_P00053	280,000
Minor Reno & Repair	WRMC Minor Renovation & Repair P_P00054	1,103,273
New Public Events Facilities	New WRMC Arena P_C40004	3,000,000
<b>Total Plan</b>		<b>\$ 7,553,273</b>

Funding Source	FY2019
Culture & Tourism	3,030,000
Culture & Tourism 2% CY Hotel	1,703,273
DFW Rev Sharing	2,820,000
<b>Total Funding Source</b>	<b>\$ 7,553,273</b>

**STORMWATER CAPITAL IMPROVEMENT PLAN**

The Stormwater Capital Improvement Plan is used to complete projects to enhance the management of stormwater runoff. Appropriations for Capital Projects and Programs are outlined below, which includes total Stormwater Capital Improvement Plan appropriations of **\$22,143,555**.

<b>Category</b>	<b>Project</b>	<b>FY2019</b>
800 MHZ/Radios	Minor Equipment P_P00014	121,000
800 MHZ/Radios	Technology P_P00015	13,555
Drainage Imp	2018 Bond St Recon Con2 P_101120	500,000
Drainage Imp	Keller Haslet Culvrt Pipe Reh P_101492	850,000
Drainage Imp	Greenfield Acres Drainage Ph 3	2,375,000
Drainage Imp	Lebow Chanl Strm Brennan 28th	1,000,000
Drainage Imp	Westcliff Drainage P_C01669	871,000
Drainage/Erosion Control	Flooding Assessments P_P00046	1,450,000
Floodplain Management	SW Advanced Flood Warning Sys P_P00108	2,100,000
Mjr Drainage Rehab Imp	Loving Avenue Channel & Culver P_C00626	3,000,000
Mjr Drainage Rehab Imp	Drainage Improvement Projects P_P00043	7,293,000
Redevelopment/Reno	SW Minor Repair & Renov-Easemn P_100096	50,000
Redevelopment/Reno	SW Minor Repair & Renov-Paving P_100097	520,000
Vehicles	Vehicles-Stormwater P_P00016	2,000,000
<b>Total Plan</b>		<b>\$ 22,143,555</b>

<b>Funding Source</b>	<b>FY2019</b>
Stormwater Utility	Capital Intrafund Transfer Out
Stormwater Capital Projects	Transfer From Stormwater Util
<b>Total Funding Source</b>	<b>\$ 22,143,555</b>

**SOLID WASTE CAPITAL IMPROVEMENT PLAN**

The Solid Waste Capital Improvement Plan is used to complete projects to enhance the management of residential and commercial solid waste, and recycling, within the City of Fort Worth. Appropriations for Capital Projects and Programs are outlined below, which includes total Solid Waste Capital Improvement Plan appropriations of **\$1,280,000**.

<b>Category</b>	<b>Project</b>	<b>FY2019</b>
Software	Work Order MGMT System-Upgrade P_101209	210,000
Waste & Litter Mgmt	SWM Plan & CB Diversion Prog P_101207	225,000
Vehicles	Vehicles & Equipment-Solid Was P_P00041	845,000
<b>Total Plan</b>		<b>\$ 1,280,000</b>

<b>Funding Source</b>	<b>FY2019</b>
Solid Waste Fund	Capital Intrafund Transfer Out
<b>Total Funding Source</b>	<b>\$ 1,280,000</b>



## SECTION 7. DELEGATED AUTHORITY

### **OPERATIONS BUDGET**

In accordance with Chapter X of the Charter of the City of Fort Worth, Texas, by adoption of this ordinance, the City Council authorizes and delegates to the City 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 budgeted and appropriated for each specific purpose and subject to a requirement that the City Manager, or his designee, shall be required to report such transfers and allocations to the City Council in periodic financial reports throughout the fiscal year, under the following conditions:

A. Monies that are designated specifically and by amount in the budget for transfer among funds or departments of the City during the upcoming fiscal year for the purpose of meeting debt service, internal service, and capital expenditure commitments and other interfund and interdepartmental obligations.

B. Appropriations in Section 1 of this ordinance specifically identify and allocate monies within the Non-Departmental Center of the General Fund for designated purposes, such as separation pay, contractual services, tuition reimbursement, elections, and training initiative . In connection with the occurrence of an event within a designated purpose, monies may be transferred and allocated from the Non-Departmental Center of the General Fund to the utilizing department's center within the Fund.

C. Appropriations in the Special Donations Fund in Section 2 of this ordinance specifically identify and allocate monies, such as donations that are anticipated to be received during the fiscal year of that constitute unencumber fund balance from prior years' donations. Following actual receipt or availability, monies may be transferred and allocated from the Non- Departmental Center of the Special Donations Fund to the receiving department's center within the Special Donations Fund.

D. Appropriations in the Special Purpose Fund in Section 2 of this ordinance include fee-based revenues, such as third party instructor payments and summer day camp fees, that the Park and Recreation and Neighborhood Services Departments are anticipated to receive during the fiscal year. Following the actual receipt or availability, the monies may be transferred and allocated from the Non-Departmental Center of the Special Revenue Fund to the appropriate project center with the Special Revenue Fund.

E. Appropriations in the Municipal Airports Fund in Section 4 of this ordinance include one or more projects that encompass airport revenue-based payments that are owed to Alliance Air Services for its management of Alliance Airport and that are tied to and contingent upon Alliance Airport revenues that are anticipated to be received during the fiscal year. Following the actual receipt or availability, the monies may be transferred and allocated from the Non-Departmental Center of the Municipal Airports Fund to the appropriate project center with the Municipal Airports Fund.

#### **CAPITAL IMPROVEMENT PLANS**

That capital appropriations are intended to be life-of-project/life-of-program appropriations and are considered encumbered and available until the associated project or program has been fully completed. And that in accordance with this concept, the City Manager or his designee, is hereby authorized to take all actions and effect all transactions necessary to rollover capital appropriations that remain unspent at the conclusion of a fiscal year to the ensuing fiscal year so long as the associated capital program, capital project, or capital outlay remains incomplete. And that, on completion of a specific capital program, capital project, or capital outlay, the City Manager or his designee, is hereby authorized to return or "sweep" any remaining unspent appropriation (i) to the overarching capital project, program, or outlay, if applicable, to the extent such overarching project, program, or outlay remains open and incomplete to allow such unspent appropriation to be allocated for further use on other subprojects within such project, program, or outlay and (ii) if no overarching project, program, or outlay exists or remains open, to the fund balance of the original funding source for future use and appropriation by the City Council in accordance with applicable law. And that all actions taken in accordance with the authority delegated under this Section shall be taken in accordance and compliance with all applicable laws and ordinances.

#### **COMMUNITY FACILITIES AGREEMENTS**

That appropriations in the Community Facilities Agreement Program identify and allocate monies that are anticipated to be received during the fiscal year from developers for the inspection, materials testing, and other services to be performed by City staff in connection with community facilities agreement projects that are funded solely by developers. In accordance with Chapter X of the Charter of the City of Fort Worth, Texas, by adoption of this ordinance, the City Council authorizes and delegates to the City Manager or his designee, authority, following the actual receipt of such monies, to enact and make transfers and allocations of such monies in a cumulative amount not to exceed the total amount

budgeted, with such transfers and appropriation to be made from the Non-Departmental Project of the Government Community Facilities Agreement Fund and/or the Water & Sewer Community Facilities Agreement Fund, as applicable, to the receiving project's center within the respective fund, provided, however, that the City Manager or his designee, shall be required to report such transfers and allocations to the City Council in periodic financial reports throughout the fiscal year.

#### SECTION 8: RATIFICATION

##### **OPERATIONS BUDGET**

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2018, and ending September 30, 2019, are hereby ratified and incorporated into the same.

##### **CAPITAL IMPROVEMENT PLANS**

That prior appropriation ordinances approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, **2018**, and ending September 30, 2019, and such ordinances are hereby acknowledged.

#### SECTION 9: INCORPORATION OF PUBLISHED BUDGET

That the distribution and division of the above named appropriations be made in accordance with the budget of expenditures submitted by the City Manager and as revised and approved by the City Council in accordance with the provisions of the City Charter, which budget is on file with the City Secretary, incorporated herein, and made a part of this ordinance by reference thereto and shall be considered in connection with the expenditures of the above appropriations.

SECTION 10: LIMITATION ON EXPENDITURES,  
COMMITMENTS, AND OBLIGATIONS

**OPERATIONS BUDGET**

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been transferred and allocated in accordance with the Delegated Authority granted herein.

**CAPITAL IMPROVEMENT PLANS**

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget and appropriation ordinances, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been received and appropriated.

## SECTION 11: LEGAL LEVEL OF CONTROL

### **OPERATIONS BUDGET**

That, except as otherwise provided in this section, the legal level of control shall be at the department for each fund for which a budget is adopted herein, meaning that, notwithstanding appropriation or expense category details outlined in the budget documents incorporated herein under Section 8 of this ordinance, the City Manager or his designee may, in consultation with a department head, approve reallocation of funds between and among categories of budgeted expenses within a department's budget without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the department's overall appropriation. Notwithstanding the foregoing, the City Manager or his designee is authorized: (i) to make transfers and allocations in accordance with Section 6 of this ordinance and (ii) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund order to reflect any organizational changes occurring during the fiscal year.

### **CAPITAL IMPROVEMENT PLANS**

That the legal level of control for capital appropriations shall be at the Project, Program, or Outlay level, as applicable, for which an appropriation has been adopted, whether in this ordinance or another ordinance duly adopted by the City Council in the past or during this fiscal year. The City Manager, acting directly or through the Assistant City Managers, may approve the allocation of funds to a lower level within the same Project, Program, or Outlay, as applicable, without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the overall appropriation of the Project, Program, or Outlay, as applicable.

#### SECTION 12: PUBLICATION

That following the final passage, the caption of this ordinance shall be published in the official newspaper of the City of Fort Worth.

#### SECTION 13: SEVERABILITY

That should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such a decision, opinion, or judgement shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

#### SECTION 14: SAVINGS CLAUSE

All rights and remedies of the City of Fort Worth, Texas are expressly saved as to any and all violations of the provisions of the Code of the City of Fort Worth, or any other ordinances of the City, that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance, but may be prosecuted until final disposition by the courts.

#### SECTION 15: CONFLICTS

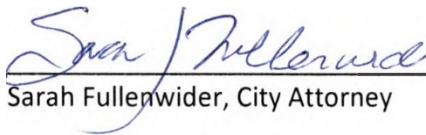
That all ordinances and appropriations for which provisions have previously been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 16: EFFECTIVE DATE

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

  
\_\_\_\_\_  
Sarah Fullenwider, City Attorney

  
\_\_\_\_\_  
Mary Kayser, City Secretary

Adopted: September 18, 2018

Effective: September 22, 2018

Ordinance No. 23393-09-2018

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL AD VALOREM TAX ON ALL PROPERTY, REAL, PERSONAL AND MIXED, SITUATED WITHIN THE TERRITORIAL LIMITS OF THE CITY OF FORT WORTH, TEXAS, AND ALL PERSONAL PROPERTY OWNED IN SAID CITY OF FORT WORTH, TEXAS, ON JANUARY 1, 2018, EXCEPT SUCH PROPERTY AS MAY BE EXEMPT FROM TAXATION BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS; AND APPROVING THE TAX ROLL; AND PROVIDING FOR A PENALTY; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF.

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

SECTION 1.

That there is hereby levied, adopted and shall be collected by the City of Fort Worth, Texas, as provided by law, an annual ad valorem tax for the year 2018, at the rate of \$0.7850 on every one hundred dollar (\$100.00) valuation on all property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, on January 1, 2018, liable under the law to taxation and not exempt therefrom by the Constitution and laws of the State of Texas. The ad valorem tax rate is divided into a maintenance and operation levy of \$0.6300 for general fund operations and a debt levy of \$0.1550 for servicing outstanding debt obligations.

SECTION 2.

That the debt portion of the tax levy, which is hereinbefore made, is to provide for the payment of interest and to create a redemption fund to discharge and pay principal and interest on any general obligations due or owing by the City of Fort Worth, Texas, and shall not be taken as an addition to levies for the same purpose in the respective ordinances authorizing and creating such obligations, but the levy hereinbefore made is made pursuant to and for the purpose of carrying out and complying with the provisions of said prior ordinances. The General Debt Service Fund shall receive payment of nineteen and seventy-five hundredths percent (19.75%) of the current taxes collected.

SECTION 3.

That the taxes provided for herein are levied upon all taxable property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, as assessed, valued and



described in the assessment tax rolls and the tax books of the City of Fort Worth, Texas, for the year 2018, and any supplemental assessments thereof, as the same have been or shall be presented to the City Council of the City of Fort Worth, Texas, by the Assessor and Collector of Taxes of said City of Fort Worth, Texas.

#### SECTION 4.

That, because the total amount of revenue generated from taxes to fund maintenance and operations will be greater than last year and because the tax rate exceeds the effective maintenance and operations rate, the following statements are made as required by Section 26.05 of the Texas Tax Code:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE DUE TO INCREASED PROPERTY VALUATIONS. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.15% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.25.

#### SECTION 5.

That the taxes provided for herein are due on receipt of a tax bill and are delinquent if not paid before February 1, 2019. Unless otherwise specifically set forth by law, failure to send or receive the tax bill shall not, however, affect the validity of the taxes, penalty or interest herein imposed, the due date, the existence of a tax lien, or any procedure instituted to collect such taxes, penalty or interest.

#### SECTION 6.

That if a person pays one-half of the taxes required to be paid by virtue of this Ordinance before December 1, 2018, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2019.

#### SECTION 7.

(a) That a delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2019. However, a tax delinquent on July 1, 2019, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

(b) That if a person who exercises the split payment option provided by Section 6 above fails

to make the second payment before July 1, 2019, the second payment is delinquent and incurs a penalty of twelve percent (12%) of the amount of the unpaid tax.

#### SECTION 8.

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

#### SECTION 9.

That a tax that becomes delinquent on or after February 1, 2019, but not later than May 1, 2019, and that remains delinquent on July 1, 2019, shall incur an additional penalty of twenty percent (20%) of the amount of the delinquent tax, penalty and interest to defray costs of collection. Such twenty percent (20%) penalty and collection procedures are imposed pursuant to Sections 6.30 and 33.07 of the Texas Property Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

#### SECTION 10.

That a tax that becomes delinquent on or after June 1, 2019, under Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42 of the Texas Tax Code shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due, to defray costs of collection, pursuant to Section 33.08 of the Texas Property Tax Code. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

#### SECTION 11.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2019, shall incur an additional penalty of twenty percent (20%), to defray costs of collection, pursuant to Texas Property Tax Code Section 33.11, on the later of the date the tax becomes subject to the outside attorney collection contract of Section 6.30 of the Texas Tax Code or 60 days after the date the taxes become delinquent. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 12.

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

SECTION 13.

That staff is directed to notify the assessor of the tax rate adopted herein, which the assessor shall use in calculating the tax imposed on each property included on the City's appraisal roll, which tax amounts the assessor shall enter in the appraisal roll and submit to the City for approval, all in accordance with Texas Property Tax Code Section 26.09, and that the appraisal roll with amounts so calculated, entered and submitted is hereby approved.

SECTION 14.

That should any part, portion, section or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, sections or parts of sections of this ordinance, which provision shall be, remain and continue to be in full force and effect.

SECTION 15.


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

SECTION 16.

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

  
Sarah Fullenwider, City Attorney

  
Mary Kayser, City Secretary

Adopted: September 18, 2018

Effective: September 28, 2018

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Ordinance No. 23393-09-2018

**Date**                **September 20, 2018**

**TO:**                **CHRISTINE LOPEZ, STAR-TELEGRAM**  
**(817) 390-7522 (OFFICE)/ (817) 390-7789**  
**E-MAIL:**   [clopez@star-telegram.com](mailto:clopez@star-telegram.com)

**FROM:**           **TRACY SCOTT, CITY OF FORT WORTH**  
**(817) 392-6150 (OFFICE)**  
**(817) 390-6196 (FAX)**

**NO. OF PAGE(S): 3**

**THANK YOU FOR YOUR COOPERATION.**

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**PLEASE PUBLISH THE FOLLOWING NOTICE IN THE FORT WORTH STAR-  
TELEGRAM ON SATURDAY, SEPTEMBER 22, 2018 & SUNDAY, SEPTEMBER 23, 2018**  
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**CITY OF FORT WORTH  
PUBLIC NOTICE**

Notice is hereby given that the following ordinance was adopted by the Fort Worth City Council at their regular meeting held on Tuesday, September 18, 2018.

Ordinance No. 23393-09-2018

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL AD VALOREM TAX ON ALL PROPERTY, REAL, PERSONAL AND MIXED, SITUATED WITHIN THE TERRITORIAL LIMITS OF THE CITY OF FORT WORTH, TEXAS, AND ALL PERSONAL PROPERTY OWNED IN SAID CITY OF FORT WORTH, TEXAS, ON JANUARY 1, 2018, EXCEPT SUCH PROPERTY AS MAY BE EXEMPT FROM TAXATION BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS; AND APPROVING THE TAX ROLL; AND PROVIDING FOR A PENALTY; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF.

SECTION 5.

That the taxes provided for herein are due on receipt of a tax bill and are delinquent if not paid before February 1, 2019. Unless otherwise specifically set forth by law, failure to send or receive the tax bill shall not, however, affect the validity of the taxes, penalty or interest herein imposed, the due date, the

existence of a tax lien, or any procedure instituted to collect such taxes, penalty or interest.

#### SECTION 6.

That if a person pays one-half of the taxes required to be paid by virtue of this Ordinance before December 1, 2018, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2019.

#### SECTION 7.

(a) That a delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2019. However, a tax delinquent on July 1, 2019, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

(b) That if a person who exercises the split payment option provided by Section 6 above fails to make the second payment before July 1, 2019, the second payment is delinquent and incurs a penalty of twelve percent (12%) of the amount of the unpaid tax.

#### SECTION 8.

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

#### SECTION 9.

That a tax that becomes delinquent on or after February 1, 2019, but not later than May 1, 2019, and that remains delinquent on July 1, 2019, shall incur an additional penalty of twenty percent (20%) of the amount of the delinquent tax, penalty and interest to defray costs of collection. Such twenty percent

(20%) penalty and collection procedures are imposed pursuant to Sections 6.30 and 33.07 of the Texas Property Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

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#### SECTION 11.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2019, shall incur an additional penalty of twenty percent (20%), to defray costs of collection, pursuant to Texas Property Tax Code Section 33.11, on the later of the date the tax becomes subject to the outside attorney collection contract of Section 6.30 of the Texas Tax Code or 60 days after the date the taxes become delinquent. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

#### SECTION 12.

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

#### **APPROVED AS TO FORM AND LEGALITY:**

/s/ Sarah Fullenwider  
City Attorney

Adopted: September 18, 2018

A copy of this ordinance may be reviewed in the City Secretary's Office, Fort Worth Municipal Building/City Hall, 200 Texas Street, Fort Worth, Texas.

/s/ Mary J. Kayser  
City Secretary

# **Supplemental Information**





# **Financial Management Policies**





FINANCIAL MANAGEMENT SERVICES

200 Texas Street  
FORT WORTH, TEXAS 76102

[WWW.FORTWORTHTEXAS.GOV/FINANCE](http://WWW.FORTWORTHTEXAS.GOV/FINANCE)

# Financial Management Policy Statements

To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. *Revenues:*** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. *Expenditures:*** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditures of available resource.
- III. *Fund Reserve Policies:*** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. *Capital Expenditures and Improvements:*** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. *Debt:*** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. *Interfund Loans:*** Establish guidelines for loans between funds.
- VII. *Cash and Investment Management:*** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. *Grants:*** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. *Fiscal Monitoring:*** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. *Accounting, Auditing and Financial Reporting:*** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. *Retirement System and OPEB Health Care Trust:*** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

**XII. Internal Controls:** Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

**XIII. E-Commerce:** To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

**XIV. Donations:** Establish guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals.

**XV. Glossary:** an alphabetical list of terms or words found in or relating to the Financial Management Policies



## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose**

This policy is intended to establish guidelines for the management of certain City of Fort Worth revenues in order to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

## **III. Applicability and Scope**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

### **A. Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one revenue source due to changes in national or local economic conditions which adversely impact that source.

### **B. User Fees**

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



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C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Fort Worth citizens.

D. Enterprise Funds User Fees

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

E. Administrative Services Charges

The City shall establish a method to annually determine the administrative services charges due the General Fund from other funds for overhead and staff support. Where appropriate, governmental and proprietary funds shall reimburse the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and, analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others overdue in payments to the City.

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

# Revenue Policy



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## I. DFW Airport Car Rental Revenue Sharing

All revenues derived from the DFW Airport car rental revenue sharing shall be dedicated to facility improvements of the Fort Worth Convention Center and the Will Rogers Memorial Center.

## J. Use of One-time Revenues

The City shall discourage using one-time revenues to fund ongoing expenditures.

## K. Use of Unpredictable Revenues

The City shall exercise caution when using unpredictable revenues to fund ongoing expenditures.



# Gas-Related Revenue & Expense/Expenditure Policy

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## I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## II. Purpose:

This policy is intended to establish guidelines for the management of certain City gas-related revenue and associated expenditures/expenses in order to ensure reliable, equitable, and diversified allocation and use of these funds. The goal for these funds is to strike a balance between current and future needs that are funded from a non-recurring and unpredictable resource.

## III. Scope:

This policy addresses revenue derived from (i) ad valorem tax on mineral valuations; (ii) leases for the development of natural gas from under City-owned property; (iii) license or easement fees paid for the installation of gas gathering pipelines under City-owned property; and (iv) income of the Fort Worth Permanent Fund (Trust).

## IV. Glossary

See definitions related to this policy provided in the appendix.

## V. Revenue Allocation:

### A. Trust/Endowment Fund

1. The City has established a Trust Fund that will be structured and governed in such a manner to achieve maximum investment flexibility, maximum investment protection, and professional investment management. The Trust will be managed to ensure the long-term preservation and growth of the trust principal.
2. The Trust will be managed by a corporate trustee appointed by the City Council in accordance with the City Charter and the State Local Government Code. The City's Chief Financial Officer/Director of Finance

# Gas-Related Revenue & Expense/Expenditure Policy

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will be empowered to make fund management decisions and recommendations consistent with an adopted investment policy of the City Council. The Chief Financial Officer/Director of Finance shall serve as the financial guardian of the Trust ensuring fiscal stability, overseeing the trustee appointed by the City Council, monitoring fund performance and recommending to the City Council the amount of funds available for disbursement annually, in accordance with this policy and the trust documents. The Chief Financial Officer/Director of Finance shall be precluded from making specific expenditure decisions. Such decisions will be made by the City Council upon recommendation by the City Manager.

3. The Trust instrument may be substantively amended upon the completion of the process outlined within the trust documents.
4. To the extent not in conflict with common law or any other statutes applicable to the Trust Fund, the trustee shall retain all powers granted to trustees by the Texas Trust Code, and particularly is to have the power to invest and reinvest the trust estate in accordance with the goals and stipulations of the governing Trust instrument.
5. The determined percentage of bonus and royalty revenue from various sources are to be held in a consolidated account which will be divided into different sub-accounts including, but not limited to, the General Endowment Gas Lease Fund, the Aviation Endowment Gas Lease Fund, the Park System Endowment Gas Lease Fund, the Nature Center Endowment Gas Lease Fund, and the Water and Sewer Endowment Gas Lease Fund. Other sub-accounts may be created in order to account and track for funds as approved within this policy.
6. The goal of the Trust Fund is to produce income from investments and be a long-term income source for the benefit of both present and future Fort Worth citizens. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, will recommend to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust shall be determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council. In the event investment regulations prohibit the

# Gas-Related Revenue & Expense/Expenditure Policy



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intended growth and expansion of the Trust, a provision for dissolution of the Trust will be incorporated into the initial Trust instrument. Dissolution of the Trust will first require a determination and recommendation of the corporate trustee and the Chief Financial Officer/ Director of Finance.

7. To facilitate prudent management and reasonable returns and growth for the Trust Fund, during the 81st Legislative Session, the Public Funds Investment Act (Texas Local Government Code Chapter 2256) was amended. As amended the Act allows the Trust Fund to be managed in a flexible manner consistent with the Uniform Prudent Management of Institutional Funds Act (Texas Property Code Chapter 163).

## B. Revenue from Current Receipts

### 1. Ad Valorem Tax Revenue

The ad valorem receipts on mineral valuations will be allocated to the General Fund.

### 2. Water and Sewer Fund

Bonus, royalty and other natural gas-related fee revenue derived from Water and Sewer assets, including pipeline easements and license agreements, will generally be allocated in the manner outlined below, provided, however that no allocation may be made except in compliance with the Water and Sewer System's Master Ordinance and applicable Supplemental Ordinances and bond covenants. To the extent that gas-related revenues subject to this subsection are needed in order to comply with covenants and duties for the System's Outstanding Obligations, they shall be allocated first to such compliance.

#### Water and Sewer - Lake Worth Property

Funds from Water and Sewer property located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

#### Water and Sewer – Other Property

All revenue derived from other Water and Sewer assets will be allocated as follows:

- a. Seventy-five percent (75%) to the Water and Sewer Gas Lease Capital Projects Fund.

# Gas-Related Revenue & Expense/Expenditure Policy



- b. Twenty-five percent (25%) of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

## 3. Park land - Lake Worth

Funds from park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

## 4. Park land - Fort Worth Nature Center and Refuge

### Allocation of Bonus

Bonus revenues from gas leases associated with the Nature Center will be allocated first to establish the Nature Center Endowment Gas Lease Fund such that a ten million dollar (\$10,000,000.00) corpus will be established within the Endowment Fund. Any remaining bonus funds will be allocated as follows:

- a. Fifty percent (50%) to the Nature Center Gas Lease Capital Improvement Program to implement the Nature Center Master Plan; and
- b. Fifty percent (50%) to the Park Gas Lease Capital Project Fund.

### Allocation of Royalties and Other Lease Revenues

Royalty and all other revenue from gas leases associated with the Nature Center will be allocated in accordance with the paragraphs below. Allocation shall vary depending on whether such allocation occurs before or after Full Funding of the Master Plan as defined in the following paragraph.

In 2009, the City Council adopted Resolution 3765-07-2009, which endorsed the allocation of \$62 million, adjusted for inflation, to provide full funding of the Nature Center Master Plan, which was incorporated into the City's Comprehensive Plan in February 2004 (M&C G-14276). In accordance with that Resolution, the term "Full Funding of the Master Plan" shall mean a total combined allocation to the Nature Center Endowment Gas Lease Fund and the Nature Center Capital Improvement Program of an amount that, as adjusted by the Consumer Price Index, represents the equivalent of \$62 million in 2009.

Until Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenue received from gas leases associated with the Nature Center will be allocated as follows:

# Gas-Related Revenue & Expense/Expenditure Policy

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- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
- b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
- c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

## 5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

## 6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

## 7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

# Gas-Related Revenue & Expense/Expenditure Policy

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## 8. Municipal Airports Fund

Bonus, royalty and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, will be allocated in the following manner:

1. Fifty percent (50%) to the Aviation Gas Lease Capital Project Fund for aviation capital improvement projects; and
2. Fifty percent (50%) to the Aviation Endowment Gas Lease Fund.

## 9. Pipelines in Public Rights of Way

Revenue derived from pipeline easements and license agreements in the public rights of way will be deposited to the General Fund to offset the staff costs associated with reviewing and managing the pipeline locations in relation to other utilities.

## 10. Property Owned by City-Affiliated Corporation

All gas-related revenues derived from property titled to any City-affiliated corporation, such as local development corporations, Alliance Airport Authority, or the Housing Finance Corporation, shall be provided to such City-affiliated corporation to support its lawful activities per the policies and oversight of its respective governing board.

## 11. All Other Revenue

Except as noted in prior sections, all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other City property, including unrestricted park land, will be allocated as follows:

1. Fifty percent (50%) of the revenue will be allocated to the General Gas Lease Capital Projects Fund; and
2. Fifty percent (50%) of the revenue will be allocated to the General Endowment Gas Lease Fund.

## 12. Minimum Payment Threshold

Notwithstanding anything in this policy to the contrary, if a gas-related revenue payment is \$500 or less, one hundred percent of the payment will be allocated

# Gas-Related Revenue & Expense/Expenditure Policy



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to the respective Gas Lease Capital Project Fund.

## 13. Interest Income

Interest earnings received from any Gas Lease Endowment Fund will be allocated solely to the respective fund's Gas Lease Capital Project Fund.

## VI. Expenditures/Expenses

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

1. Capital projects with a minimum ten (10) year useful life;
2. To provide matching grant funds to leverage funds for capital projects;
3. Technology with a minimum five (5) year useful life;
4. Acquisition of equipment and fleet assets including contributions to a revolving replacement fund;
5. Capital equipment with a minimum ten (10) year useful life;
6. To fund one-time community-wide economic and neighborhood development initiatives and projects;
7. To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property);
8. To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the City's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and City affiliated corporation funds) during that reporting period;

## Gas-Related Revenue & Expense/Expenditure Policy

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9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;
10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.



# Revenue Receipting Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (“CFO”).

## **II. Purpose**

This policy defines and provides the guiding principles with respect to Revenue Receipting, including the handling of cash, reconciling payments received, and reporting on receipting activity occurring within the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent revenue receipting practices and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with receipting and depositing revenue while also providing standards and minimally acceptable practices for these activities.

## **III. Applicability and Scope**

All employees of the City, including uniformed employees having revenue receipting, cash handling, and payment reconciliation responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy, and by their respective departmental cash handling and reconciliation procedures.

## **IV. Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policies.

# Revenue Receipting Policy

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## V. General Policies

- A. Each department is required to maintain a listing of the locations and the employees who perform revenue receipting activities. Each department shall provide this listing to the Department of Financial Management Services (“FMS”) on an annual basis. This list must include information about the nature of the revenue receipting activities and the name and position title of all staff that handle payments at each location.
- B. The number of employees with access to a change drawer shall be limited to staff that are required to handle payments as part of their job function. Separation of duties must exist between those employees receiving and receipting payments and those individuals who will perform the accounting and recordkeeping functions pertaining to revenue intakes.
- C. Where adequate separation of duties is precluded due to limited available personnel or other operational constraints, the Department Supervisor shall perform specific verification functions to discourage misappropriation and/or theft. The Supervisor shall not be involved in the original transaction steps subject to verification. Departments should confer with FMS to establish other mitigating controls where separation of responsibility is precluded.
- D. Generally, revenue receipted by all departments shall be deposited at the City’s banking institution within twenty-four (24) hours of receipt. Departments, in conjunction with the CFO, shall assess the reasonableness, practicality, and security in determining deposit timing into the City’s banking institution. Departmental receipts shall not be used to create or replenish other funds.
- E. All revenue receipted should be accurately recorded into the City’s software systems real-time when such systems are available, but no less than within twenty-four (24) hours of receipt all payments should be recorded within the general ledger. Management review and approval of such recordings shall be completed within forty-eight (48) hours of deposit.
- F. Employees performing payment receipting functions must use due diligence in handling City assets to ensure that reasonable protection is provided to those assets at all times. Employees must report to their department supervisor, who in turn should submit the report to FMS and the Internal Audit Department, of any instance where a City employee has knowledge or suspicion of a theft or dishonest act by another City employee.

# Revenue Receipting Policy

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- G. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
- H. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.
- I. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
- J. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within forty-eight (48) hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

## **VI. Cash/Change Drawer and Imprest Funds**

### **A. Cash/Change Drawers**

The following procedures will be maintained for all Cash/Change Drawers:

- 1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
- 2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
- 3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of

# Revenue Receipting Policy

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the receipts and transactions recorded in an automated or manual point of sale system. All receipts shall be prepared for bank deposit.

4. The supervisor of the employee performing payment receipting functions shall verify the accuracy of the revenue received during the day through a review of the receipts and transactions recorded in an automated or manual point of sale system.
5. The ending balance of the Cash Drawer shall be the same as the beginning balance, and equal to the amount assigned to each respective drawer.
6. Completed daily deposits shall be kept in a locked combination vault or safe, or in a locked room in a locked drawer or file cabinet until it can be transmitted to the depository institution through an armored car service.
7. The amount of beginning cash within a Cash Drawer will be periodically evaluated based upon the number of transactions, the volume of cash versus other payment types, and the frequency change is forecasted to be needed in an average day.
8. Cash maintained for the purpose of making change must not be commingled with operational cash amounts and should not be used for any other purpose.

## **B. Imprest Funds**

Imprest Funds are designated amounts of cash held outside of the general treasury and the use of such funds is subject to the City of Fort Worth Police Department's operating procedures.

## **VII. Requesting a New and/or Increase in a Cash/Change Drawer or Imprest Fund**

Authority to establish or modify a Cash/Change Drawer or Imprest Fund must be initiated by a request from a Department Director and receive approval from the CFO. The CFO has the ability to delegate this function to appropriate staff within FMS. Departments shall collaborate with the CFO, or his/her designee, to establish and maintain a system of procedures, controls, and reporting activities associated with the receipting of payments and depositing of funds for all areas of their revenue receipting operations. Each Cash/Change Drawer and Imprest Fund shall be assigned an amount of cash as the beginning/opening balance. This amount shall be determined based upon the

# Revenue Receipting Policy

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activity level of the department and the associated business operational requirement and should be maintained throughout the lifecycle of the Cash/Change Drawer or Imprest Fund.

## **VIII. Petty Cash**

The City of Fort Worth does not allow any department to own or operate Petty Cash funds.

## **IX. Training**

All employees who have payment receipting responsibilities must successfully complete the City's Cash Handling Policies and Procedures course within thirty (30) days of employment. Existing employees must take the first available cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete an update cash handling course annually, subsequent to the initial training. Successful completion of this course is defined as achieving at least a seventy percent (70%) passing grade on the test administered upon completion of the course.

It is the responsibility of the department to notifying FMS, when a new or transferred employee becomes responsible of payment receipting activities and whenever an employee is no longer responsible for payment processing. In addition, it is the responsibility of the operating department to ensure all staff responsible for payment receipting activities have completed the City's Cash Handling training at least annually.

The FMS Department is responsible for providing all training related to Cash Handling and payment processing and in conjunction with the Budget and Performance Management Office ("PMO"), will notify the operational departments when their employee(s) are due for their annual training. Notwithstanding, the operational department(s) retain ultimate responsibility for ensuring all employees attend and successfully complete the training outlined herein.

The Budget and Performance Management Office maintains employee training records. Each time an employee completes a training course, Budget and Performance

# Revenue Receipting Policy

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Management Office will add the completion information to the employee's training transcript. Reports and/or copies of transcripts are provided by the Budget and Performance Management Office to all employees upon request.

## **X. Receipt of Payments**

### **A. Cash**

1. The cash custodian should have complete control and responsibility when collecting and securing the cash received from customers.
2. The cash drawer must be securely locked when the cashier is away from the cash drawer.
3. To reduce the risk of error, all cash should be separated according to the denomination, and should be sorted face up in the same direction.
4. The cash custodian should test each negotiable instrument used to make a payment to the City of Fort Worth to ensure it is not counterfeit.

### **B. Checks**

1. Checks, traveler's checks, money orders and other negotiable instruments must be made payable to the "City of Fort Worth" and shall be promptly endorsed upon being received.
2. All checks made payable to the City of Fort Worth shall be accepted only in the amount of the transaction. Checks may not be written for more than the amount due to the City.
3. When accepting a check for amounts due to the City, the cash custodian shall capture the following payer's information and note same at the top of the check:
  - (1) Driver's license number
  - (2) Physical home address
  - (3) Valid Telephone number
4. No temporary, post-dated, or third party checks are to be accepted by the City.

# Revenue Receipting Policy

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5. Check cashing is strictly prohibited by this policy.

## **C. Credit/Debit Cards**

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards (“PCI-DSS”) practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
2. Employees should never write down or store a customer’s credit card information.
3. Employees should request customer identification (i.e. Government issued Driver’s License or Identification Card) to ensure the customer name matches the credit card provided for payment.

## **XI. Transaction Receipts**

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

## **XII. Refunds and Overpayments**

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate

# Revenue Receipting Policy

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departmental supervisor. Refunds and voids relating to a prior day's activity may only be made through Accounts Payable and must be properly approved by the appropriate departmental supervisor. In situations where the department has a computerized system to process refunds/voids, the operating department is responsible for ensuring the accurate accounting and approval of refunds and voids through the computerized system.

## **XIII. Safeguarding**

Access to the Cash Drawer should be limited to one person. The Cash Drawer shall be counted and balanced before another person takes possession of the Cash Drawer. Both parties involved in the Cash Drawer transfer shall be present when cash is counted, and a receipt shall be signed by the person accepting custody of the Cash Drawer.

- A. All areas surrounding the cash handling sites shall be visible and without obstruction.
- B. Dual control over the processing and storage of all monetary intakes should be utilized.
- C. All funds shall be kept out of public view and shall be available for inspection by authorized City personnel such as the Revenue Office, the City Auditor, or other authorized personnel as approved by the CFO.
- D. Physical protection of payments through the use of bank facilities, armored vehicles, vaults, locked cash boxes, tamper proof bags, or locked drawers shall be utilized at all times. Only assigned personnel shall have access to keys and vault combinations.
- E. Armored car services should be utilized based on a mutually agreeable schedule between the department and the CFO or his or her designee. The operating department and the CFO shall agree upon a schedule that promotes timely deposit of revenue, but does not create a cost for this service outweighing the benefit.
- F. Cash should never be transported to the City's banking institution by any method other than Armored Car service.



# Revenue Receipting Policy

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## **XIV. Liability for Loss**

Departments performing payment receipting activities retain the ultimate liability for misappropriation and loss or theft of payment until such time as the custody of cash is transferred to the Armored Car service or the FMS department for deposit pick up staging.

## **XV. Monitoring Performance**

Departmental controls shall include a practical means for employees to report instances where system controls, processes and/or procedures are overridden that could increase the City's risk exposure. Department Directors, Assistant Directors, and Managers/Supervisors shall monitor and annually assess any risk areas and adopt appropriate strategies to manage these functions, thereby minimizing loss opportunities.

## **XVI. Audits**

The Revenue Office of FMS will perform Cash/Change Drawer audits to determine whether each Cash/Change Drawer and Imprest Fund balance is in agreement with the associated balance on the City's General Ledger.

The operational department(s) are responsible for auditing and validating all Cash/Change Drawer and Imprest Fund balances on a quarterly basis and providing authorized FMS Revenue Office personnel full access to all funds at all revenue collecting locations.

The FMS department is responsible for notifying the operational department(s), within a reasonable lead time, to ensure the person with authority is available during the audit. At the conclusion of each Cash/Change Drawer and Imprest Fund audit, the FMS department will provide a memo detailing the results of the audit which will include instruction for how to handle identified discrepancies.

For additional information or questions concerning this policy, please contact the FMS Treasury Office at (817) 392-8500.

# Payments from Water and Sewer Fund to Other Funds



## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

The Water and Sewer Fund is an Enterprise Fund, with the Water and Sewer System operating similar to a business in the private sector. However, as a tax-exempt governmental unit, the Fund does not pay franchise fees or property taxes that would be required of a private utility. The purpose of this policy is to outline the assessment of charges and fees to the Water and Sewer Fund by the General Fund in order to provide revenue for general government services comparable to what would be received from a private utility. In addition, this policy is also intended to address contributions from the Fund in support of the City's Public Art Program.

## **III. In General:**

Payments from funds within the Water and Sewer System must comply with the Master Ordinance (Ordinance 10968), which establishes the revenue financing program that provides for issuance of System revenue bonds to finance capital improvements. The rate covenant in the Master Ordinance obligates the City to establish and collect rates "necessary to produce Gross Revenues and other Pledged Revenues sufficient (1) to pay all current Operating Expenses, (2) to produce Net Revenues for each Fiscal Year at least equal to the Annual Debt Service Requirements during such Fiscal Year of the then Outstanding Parity Obligations, and (3) to pay all other financial obligations of the System reasonably anticipated to be paid from Gross Revenues." To fully implement this policy, in designing rates the Water and Sewer System shall also take into account payments under this policy to the extent allowed by applicable law and current contracts.

Under the Master Ordinance, payments such as those outlined in this policy can only be made from Excess Pledged Revenues, which, generally speaking, consist of System revenues that remain available after all Operating Costs have been paid and all debt-related obligations have been met. The following paragraph describes in more detail the process for determining Excess Pledged Revenues under the Master Ordinance.

In accordance with the Master Ordinance, Gross Revenues of the Water and Sewer System are reduced by Operating Costs to determine Net Revenues, which, together with any other monies pledged to the payment of Parity Obligations, constitute Pledged Revenues. The City also has the right to pledge the Pledged Revenues in payment of, and as security for, debt obligations

# Payments from Water and Sewer Fund to Other Funds



that are subordinate to the Parity Obligations. Such subordinate lien obligations, which the City has issued and may continue to issue, are also considered Outstanding Obligations under the Master Ordinance. Under Section 11(b) of the Master Ordinance, provision must first be made for funds from Pledged Revenues to be deposited to the debt service, reserve, and other funds and accounts for ALL Outstanding Obligations as required by the Master Ordinance and applicable Supplemental Ordinances and bond covenants. If System funds remain available after these actions have occurred and provisions have been made for all Operating Expenses and debt-related payments, remaining System funds constitute Excess Pledged Revenues that can be used for other lawful purposes, including payments under this policy.

By adoption of this policy, the Mayor and City Council delegate to the Financial Management Services Department responsibility for determining and certifying the availability of Excess Pledged Revenues. The certification shall be provided to the Water Department, and a copy shall be maintained in the records of the Financial Management Services Department.

An initial determination of Excess Pledged Revenues shall be made in connection with the annual budget process to determine the extent to which revenues exist for budgeting purposes and for making payments under this policy. If it is determined that Excess Pledged Revenues are projected to exist but are not sufficient to make all three of the proposed payments in full, the amount of Excess Pledged Revenues that is certified to be available shall be allocated among the payments on a pro rata basis.

To ensure payments under this policy consist only of actual Excess Pledged Revenues, after the close of each fiscal year, in connection with preparation of the annual audit, staff shall conduct a “true up” process, recalculating Excess Pledged Revenues using actual, rather than budgeted, figures for Gross Revenues, Operating Expenses, and debt-related payments. If it is determined that actual Excess Pledged Revenues for the preceding fiscal year were not sufficient for the full amount of the payments that were made under this policy, the General Fund shall make a one-time payment to the Water and Sewer Fund in the amount of any shortfall so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect payments made solely from Excess Pledged Revenues.

In this context, gross service revenue is defined as (i) total revenues of the System excluding (ii) non-service revenues. Non-service revenues consist of funds that are not generated in connection with the provision of water or wastewater services; examples include Interest Earnings, Gain/Loss on Assets, Transfers from Other Funds, Transfers from Impact Fees, reimbursements for Water Main Capacity Charges and Sewer Per Acre Charges, Front Foot Charges, Refunds from external service providers, and proceeds from Sale of Capital Assets or Equipment.

## **IV. Payment for Street Rental Fee:**

The Street Rental Fee payment to the General Fund is intended as an assessment in lieu of franchise fees that the General Fund would receive in return for use of the City’s streets and rights-of-way if the Water and Sewer System were a private utility enterprise.

# Payments from Water and Sewer Fund to Other Funds



The Street Rental Fee shall be calculated as five percent (5%) of gross service revenue for Water and Sewer customers, unless specified otherwise by applicable wholesale contract.

For the purposes of cost recovery, the Street Rental Fee shall be treated as revenue in the General Fund and as an operating expense in the Water and Sewer Fund.

The amount of the Street Rental Fee assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. Street Rental fees will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

Because this Fee is based on actual gross service revenue, after the close of each fiscal year staff shall conduct a “true up” process in connection with preparation of the annual audit. If it is determined that actual gross service revenue for the most-recent preceding fiscal year differs from the budgeted amount, a one-time adjustment shall be made to offset such difference so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect a total for street rental payments based on actual gross service revenue.

## V. Payment-in-Lieu-of-Taxes:

The Payment-In-Lieu-of-Taxes (PILOT) to the General Fund is intended to offset the ad valorem taxes lost due to the tax-exempt status of the Water and Sewer System property.

The PILOT shall be calculated by applying the effective property tax rate to the net book value of the applicable capital assets. Capital assets subject to PILOT shall be limited to those classified as Plant and Property, including Construction Work in Progress, and shall exclude Transmission, Distribution and Collection Pipes and Hydrants.

An example of the PILOT calculation:

$$(\text{Plant Assets} - \text{Accumulated Depreciation} + \text{Construction Work in Progress}) * \text{Current Tax Rate}$$

For the purposes of cost recovery, PILOT shall be treated as revenue to the General Fund and as an operating expense of the Water and Sewer System. In any given year, the payments shall not exceed the PILOT calculation described above.

The amount of the PILOT assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. The PILOT will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

## VI. Contribution to Public Art:

Funding for the Fort Worth Public Art Program, which was established in 2001 with the adoption of Ordinance Number 14794, will be provided by the Water and Sewer Fund.

# Payments from Water and Sewer Fund to Other Funds

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Public Art funding shall be calculated in accordance with current City Code requirements and developed through the City's annual budget process. Since Texas law restricts the use of bond proceeds to those projects eligible to be funded with water and sewer revenue bond proceeds, any Public Art funding generated with bond proceeds **MUST** be used to finance water and sewer system related public art projects.

For the purposes of cost recovery, Public Art funding shall be treated as an operating expense of the Water and Sewer System. In any given year, the payment shall not exceed the calculation described above.

The amount of the Public Art funding will be included in annual retail water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget.



## Expenditure/Expense Policy

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### **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

### **II. Purpose:**

This policy is intended to establish guidelines for the management of certain City expenditures/expenses in order to ensure fiscal stability and the effective and efficient delivery of services. Through the identification of necessary services and the establishment of appropriate service levels, Departments are responsible for the careful administration of the expenditure/expense of available resources.

### **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

### **IV. Glossary**

See definitions related to this policy provided in the appendix.

### **V. Policy:**

#### **A. *Current Funding Basis***

The City shall operate on a current funding basis. Expenditures/expenses shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance/net position accumulated through prior year savings. (The Fund Balance/Net Position Policy Statements shall guide the use of reserves.)

#### **B. *Avoidance of Operating Deficits***

The City shall take immediate corrective actions if at any time during the fiscal year expenditure/expense and revenue re-estimates are such that an operating deficit



## Expenditure/Expense Policy

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(i.e., projected expenditures/expenses in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure/expense reductions, fee increases, or use of fund balance/net position within the Fund Balance/Net

Position Policy Statements. Expenditure/expense deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

### **C. *Maintenance of Capital Assets***

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

### **D. *Periodic Program Reviews***

The City Manager shall strive to undertake periodic reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be redesigned, reduced in scope, or eliminated.

### **E. *Purchasing***

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and “best value” purchasing.



# Capital Projects Fund Reserve Policy

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**I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

**II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures/expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Capital Project Fund Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Capital Projects Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserve may be used.

**III. Applicability and Scope:**

This policy shall apply to the Capital Projects Funds under the budgetary and fiscal control of the City Manager and the City Council. This policy applies to governmental and proprietary fund types.

**IV. Glossary - See definitions related to this policy provided in the appendix**

**V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy



# Capital Projects Fund Reserve Policy

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## **VI. Policy:**

Reserve Levels – The City will maintain reserves in Capital Projects Funds that will not exceed the amount needed to fully fund the approved projects set forth in the five-year Capital Improvement Plan.

## **VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures/expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures/expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## **VIII. Pooled Cash**

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures/expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenues collection cycle.

# Capital Projects Fund Reserve Policy

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**IX. Conditions for Use of Reserves**

It is the intent of the City to limit the use of Capital Project Fund Reserves to address non-routine and one-time expenditures.

**X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
2. To pay for non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with at least a 10-year life, feasibility, design, and engineering studies related to such projects, capital equipment and vehicles with at least a 10-year life, and technology improvements with at least a 5-year life.

**XI. Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Department will regularly report both current and projected Reserve levels to the City Manager and City Council.

**XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provides sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

**XIII. Metrics:**

To be developed and managed accordingly.

**XIV. Records:**

There are no records associated with this policy.

**XV. Process Flow Map:**

Not applicable.

# Capital Projects Fund Reserve Policy

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- XVI. Forms:  
Not Applicable
- XVII. Appendices:  
Not applicable.

# General and Debt Service Funds Reserve Policy

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## I. **Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

## II. **Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures / expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its General Fund and Debt Service Funds Reserves, how the Reserves will be funded, and the conditions under which the Reserves may be used.

## III. **Applicability and Scope:**

This policy shall apply to the General Fund, the General Debt Service Fund, and all other governmental and proprietary Debt Service Funds under the budgetary and fiscal control of the City Manager and the City Council.

This policy is applicable to governmental and proprietary funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a governmental or proprietary Fund.

## IV. **Glossary** - See definitions related to this policy provided in the appendix.

# General and Debt Service Funds Reserve Policy

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## V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy
- D. Debt Management Policy

## VI. Policy:

### General Fund

- A. Reserve Levels - The City will maintain a minimum Unassigned Fund Balance in the General Fund equivalent to ten percent (10%) of regular ongoing operating expenditures, with a goal of two months (16.67%) of regular ongoing operating expenditures. Regular ongoing operating expenditures shall not include the portion of funds transferred from the General Fund to the Capital Project Fund to support pay-go capital projects.
- B. Committed Fund Balance - The City Council maintains the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an item placed on the City Council's agenda and approved at a City Council meeting. The action must either approve or rescind, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- C. Assigned Fund Balance - The City Council, through adoption of this policy, have authorized the City Manager or his/her designee and the Chief Financial Officer / Director of Finance to jointly designate or commit assigned fund balances without further City Council approval. It should be noted that this authority only gives the ability to designate future "intended" uses of fund balance that is in excess of nonspendable, restricted, and committed amounts, and the minimum required reserve. It does not vest additional spending authority in the City Manager or his/her designee or Chief Financial Officer / Director of Finance. Subsequent appropriations of fund balance would continue to require City Council approval.

Spending Priorities - When expenditures are incurred for the purposes for which both restricted and unrestricted fund balance is available, the City will consider restricted funds to be spent before unrestricted funds. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, the City will consider committed

# General and Debt Service Funds Reserve Policy

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funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.

For the purposes of this policy, current fiscal year's actual expenditures will exclude significant Non-Recurring Items.

## **Governmental Debt Service Fund**

- D. Reserve Levels – The City will maintain a minimum level of Restricted, Committed, and Assigned Fund Balance in each governmental Debt Service Fund equal to two (16.67%) to three (25%) months of the highest projected debt service over the succeeding debt service forecast. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

While reserves for the General Fund and the General Debt Service Fund are calculated separately, the resulting individual Reserve requirements will be combined into one figure to be compared with the total General Fund and Debt Service Fund's fund balance.

## **Proprietary Debt Service Fund**

- E. Reserve Levels – The City will maintain a minimum level of Restricted Net Position in proprietary Debt Service Funds between two (16.67%) to three (25%) months of the highest projected debt service over the succeeding debt service forecast. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

## **VII. Monitoring Performance**

- F. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures / expenses to ensure Reserves are not used beyond any planned usage.
- G. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.

# General and Debt Service Funds Reserve Policy

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- H. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures / expenses or one-time revenues.
- I. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## **VIII. Pooled Cash**

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures / expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

## **IX. Conditions for Use of Reserves**

### **General Fund**

It is the intent of the City to limit the use of General Fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

### **Governmental and Proprietary Debt Service Funds**

It is the intent of the City to limit the use of Debt Service Reserves to address the repayment of any outstanding debt.

## **X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

### **General Fund**

1. Fund accrued liabilities, including but not limited to debt service, pension,

# General and Debt Service Funds Reserve Policy

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and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods.

2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Finance.

## **Governmental and Proprietary Debt Service Funds**

1. Use to re-pay any outstanding debt or obligations.

### **XI. Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

### **XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

### **XIII. Metrics:**

To be developed and managed accordingly.

### **XIV. Records:**

There are no records associated with this policy.



# General Fund and General Debt Service Fund Reserve Policy

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- XV. **Process Flow Map:**  
Not Applicable.
- XVI. **Forms:**  
Not Applicable
- XVII. **Appendices:**  
Not Applicable.

# Enterprise Fund Reserve Policy

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## **I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

## **II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Enterprise Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Enterprise Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used. This policy is intended to supplement, but not supersede, provisions of ordinances of the City governing the issuance or incurrence of bonds or other obligations secured in whole or in part by revenues or credited to an Enterprise Fund.

## **III. Applicability and Scope:**

This policy shall apply to all Enterprise Funds under the budgetary and fiscal control of the City Manager and the City Council.

## **IV. Glossary - See definitions related to this policy provided in the appendix.**

## **V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

# Enterprise Fund Reserve Policy

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## **VI. Policy:**

Reserve Levels -The City will maintain the following minimum reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

1. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items and shall be performed against the operating fund only.
2. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of the amount being paid in Debt Service payments for the subsequent fiscal year. This calculation shall be performed against the operating fund only.
3. A minimum Reserve of 100 Days Cash on Hand with a goal of 150 Days Cash on Hand. This calculation shall be performed against the operating fund only.
4. The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for respective reporting group.
5. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

## **VII. Monitoring Performance**

- A. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.

# Enterprise Fund Reserve Policy

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- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

## **IX. Conditions for Use of Reserves**

It is the intent of the City to limit use of Enterprise Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

## **X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;

# Enterprise Fund Reserve Policy

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2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not Applicable.

XVI. **Forms:**

Not Applicable.

XVII. **Appendices:**

Not Applicable.

# Internal Service Fund Reserve Policy

## Insurance Funds

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### **I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

### **II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Insurance Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Internal Service Insurance Funds Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

### **III. Applicability and Scope:**

This policy shall apply to all Internal Service Insurance Funds under the budgetary and fiscal control of the City Manager and the City Council.

### **IV. Glossary - See definitions related to this policy provided in the appendix**

### **V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

# Internal Service Fund Reserve Policy

## Insurance Funds

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### **VI. Policy:**

Reserve Levels-The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A minimum level of Working Capital in Insurance Funds between two and three months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items and shall be performed using the operating fund only.
2. No Insurance Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds of the respective reporting group of the specific insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

### **VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service insurance funds Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

# Internal Service Fund Reserve Policy

## Insurance Funds

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### **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

### **IX. Conditions for Use of Reserves**

It is the intent of the City to limit use of internal service insurance fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

### **X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.



# Internal Service Fund Reserve Policy

## Insurance Funds

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XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not Applicable.

XVI. **Forms:**

Not Applicable.

XVII. **Appendices:**

# Internal Service Fund Reserve Policy

## Non-Insurance Funds

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### **I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

### **II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Fund Reserves (for non-insurance funds) are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and / or opportunities and to minimize the costs associated with short- term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Non-Insurance Internal Service Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

### **III. Applicability and Scope:**

This policy shall apply to all Non-Insurance Internal Service Funds under the budgetary and fiscal control of the City Manager and the City Council.

### **IV. Glossary - See definitions related to this policy provided in the appendix**

### **V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

### **VI. Policy:**

Reserve Levels - The City will maintain the following minimum reserve levels in all Non-Insurance Internal Service Insurance Funds:

# Internal Service Fund Reserve Policy

## Non-Insurance Funds

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1. A minimum level of Working Capital in Non-Insurance Internal Service Funds equivalent to three percent (3%) of regular, on-going operating expenses (including transfers out). This calculation does not include non-recurring items and shall be performed using the operating fund only.
2. No Internal Service Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group funds of the specific non-insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

### **VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

### **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands

# Internal Service Fund Reserve Policy

## Non-Insurance Funds

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of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

### IX. Conditions for Use of Reserves

It is the intent of the City to limit use of internal service Working Capital Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

### X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

### XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

# Internal Service Fund Reserve Policy

## Non-Insurance Funds

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**XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

**XIII. Metrics:**

To be developed and managed accordingly.

**XIV. Records:**

There are no records associated with this policy.

**XV. Process Flow Map:**

Not Applicable.

**XVI. Forms:**

Not Applicable.

**XVII. Appendices:**

Not Applicable.

# Special Revenue Fund Reserve Policy

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## I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

## II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Special Revenue Funds as Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

## III. Applicability and Scope:

This policy shall apply to all Special Revenue Funds under the budgetary and fiscal control of the City Manager and the City Council except the Crime Control and Prevention District Fund.

This policy is applicable to Governmental Funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a Governmental Fund.

## IV. Glossary - See definitions related to this policy provided in the appendix

## V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

# Special Revenue Fund Reserve Policy

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## VI. Policy:

Reserve Levels - The City will maintain the following minimum Fund Balance amounts, with Fund Balance for purposes of this policy being the combined total of the Assigned and Restricted Fund Balance classifications:

1. A minimum Fund Balance in Special Revenue Funds equivalent to two months (16.67%) of regular, on-going Operating Expenditures (including operating transfers out). This calculation shall not include Non-Recurring Items.
2. The City acknowledges that initially, not all funds will meet the minimum requirement for Fund Balance outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

## VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues.

- D. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## VIII. Pooled Cash

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures / expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

## IX. Conditions for Use of Reserves

It is the intent of the City to limit use of special revenue fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

## X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;



# Special Revenue Fund Reserve Policy

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3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Finance.

## XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

## XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

## XIII. Metrics:

To be developed and managed accordingly.

## XIV. Records:

There are no records associated with this policy.

## XV. Process Flow Map:

Not Applicable.

## XVI. Forms:

Not Applicable.

## XVII. Appendices:

Not Applicable.



# Capital Expenditures and Improvements Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

This policy is intended to establish guidelines for the management of certain City capital expenditures, to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

## **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

### **A. Capital Improvements Planning**

The City shall review annually the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully identified.

### **B. Replacement of Capital Assets on a Regular Schedule**

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the



## Capital Expenditures and Improvements Policy

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City shall replace these assets according to the aforementioned schedule.

### C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

### D. Lake Worth Infrastructure Fund

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

### E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A “Restricted Residual Account” shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter- approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects / categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.



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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (FMS). This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (“CFO”).

## **II. Purpose**

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

## **III. Applicability and Scope**

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policies.



## V. **General Information**

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:

The term *capital assets* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

1. Purchased assets – The recording of purchased assets should be made on the basis of actual costs, including all appropriate ancillary costs, based on vendor invoice or other supporting documentation.
2. Constructed assets – All direct costs (including labor) associated with the construction project should be included in determining the asset valuation.
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt.

## VI. **Responsibility / Authority**

City-wide Department responsibilities:

- A. Serve as custodians of capital assets that are assigned to their departments.
- B. Ensure full departmental compliance with the established capital asset policy in order to maintain adequate records of the City's capital assets.

C. Each department head must appoint a department designee that has knowledge and experience in capital purchasing and management of project expenditures. Department designee responsibilities include but are not limited to:

- Perform a monthly review of the department's purchased, donated, and constructed assets added into PeopleSoft Asset Management (PSAM) and communicate with the Capital Assets Team regarding any discrepancies
- Review and update the department's non-financial asset information in the PSAM system
- Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within thirty (30) days of the occurrence
- Coordinate the department's review of the current capital asset register and complete the Annual Asset Physical Inventory

FMS responsibilities:

- A. The Capital Asset Supervisor and Assistant Finance Director over Accounting shall ensure that all capital assets belonging to the City are properly identified and recorded in the PeopleSoft General Ledger module and that the PSAM module is reconciled, at least monthly, to general ledger balances.
- B. The Capital Asset Supervisor is responsible for maintaining a current listing of Capital Asset Designees from all City departments.
- C. The Capital Asset Supervisor must oversee the review of all transactions related to capital assets at least monthly and update the PSAM system, as required, upon validation of the transactions or corrections.
- D. The Capital Asset Supervisor and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly depreciation expense are properly recorded in the general ledger and changes noted by the department designees are recorded in the PSAM system.
- E. FMS is responsible to provide department representatives with the necessary training in capital asset management to effectively fulfill their duties and responsibilities under this policy.

## **VII. Asset Classification**

The City categorizes capital assets into the following:

### **A. Land**

Land includes all land parcels purchased or otherwise acquired by the City for any purpose, including but not limited to building sites, streets, right of way, recreation, future use, etc. This does not include land held for resale, which is accounted for as inventory.

Land is frequently associated with some other asset (e.g., land under a building or road). Land should always be treated and accounted for separately. The cost of the land should include not only the acquisition price, but also the cost of initially preparing land for its intended purpose, provided these preparations have an indefinite useful life, like the land itself. The recorded cost of land includes (1) the contract purchase price; (2) the costs of closing the transaction and obtaining title, including commissions, options, legal fees, title search, insurance, and past due or current taxes; (3) the costs of surveys; and (4) the cost of preparing the land for its particular use such as clearing and grading. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land. Capitalization of land costs may include, but are not limited to, the following:

- Original contract price
- Brokers' commissions
- Legal fees for examining and recording title
- Appraisal fees
- Cost of title guarantee insurance policies
- Cost of real estate surveys
- Cost of excavation, grading or filling of land and razing of an old building
- Payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser

Improvements other than buildings (land improvements) is used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

### B. Buildings

All permanent structures are included in the classification of buildings. The costs of an improvement (or betterment) is normally added to the cost of the related structure, rather than being treated as a separate asset. The same is true of restoration costs following a capital asset impairment. Capitalization of costs related to buildings include, but are not limited to, the following:

- Original contract price of the asset acquired or cost of design and construction
- Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Payment of noncurrent taxes accrued on the building at date of purchase, if payable by purchaser
- Architects' and engineers' fees for design and supervision
- Costs of temporary facilities used during the construction period

### C. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

### D. Machinery and equipment

This classification includes construction and maintenance equipment, office equipment and furnishings, etc. Capitalization of equipment costs include but are not limited to, the following:





- Original contract or invoice cost
- Freight, acquisition fees, import duties, handling and storage costs
- Specific in-transit insurance charges
- Installation charges

### E. Vehicles

A motor vehicle is a self-propelled road vehicle that is used for the transportation of passengers, or passengers and property. The capitalization amount includes the total purchase price less any applicable discounts and any ancillary payments required to place the asset in its intended state of operation.

### F. Intangible Assets

Intangible assets are those that lack physical substance, are non-financial in nature and have an initial useful life extending beyond a single reporting period. Intangible assets must be identifiable, meaning they are either capable of being separated by means of sale, transfer, license or rent, or that they arise from contractual or other legal rights.

Intangible assets acquired or developed by the City could include licensed software, internally generated software, works of arts and historical treasures. Other examples of intangible assets the City may own include easements, water rights, timber rights, patents and trademarks.

### G. Construction Work in Progress

Construction work in progress represents capitalized costs related to a capital asset that is not yet substantially ready to be placed in service. For construction work in progress assets, no depreciation is recorded until the asset is placed in service. When the asset is placed in service, the asset is reclassified to the correct category and depreciation begins.

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## VIII. **Capitalization**

### A. Capitalization Thresholds

1. Land must be capitalized regardless of the value or cost.
2. Buildings must be capitalized regardless of the cost.
3. Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.
4. Betterments and Improvements qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater.
5. Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road.
6. Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater and it meets both of the following criteria:
  - Self-propelled
  - Primary use is on public streets and the unit is street legal
7. Intangible assets must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.

Nothing in this section is intended to limit the City from capitalizing assets that have values below the thresholds identified above.

### B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

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## IX. **Betterments, Improvements and Repair and Maintenance**

### A. Betterments

A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

- Enhancement of an old shingle roof through the addition of modern, fireproof tiles
- “Major catch-up” repair to or rehabilitation of an existing neglected asset that extends the useful life or substantially increases the value of the asset.

A betterment that meets the capitalization threshold in section VIII should be capitalized.

### B. Improvements

Improvements include additions of new components to previously capitalized assets that either increase the assets’ value, extend the useful life, increase the normal rate of output, lower the operating cost, or increase the efficiency of the existing asset. Replacements of components of existing capitalized assets with improved or superior units, such that the value of the assets is increased, are also classified as improvements.

Examples include:

- Installation of an air condition system where there previously was none
- Installation of a crane on a truck that did not previously have one
- Removal of a major part or component of equipment and the substitution of a new part or component that increases either the value or useful life
- Addition of a new wing on a building



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An improvement that meets the capitalization threshold in section VIII should be capitalized.

### C. Repair and Maintenance

Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition
- Does not add substantially to the value of the asset (i.e., it does not meet the requirements in section VIII to be capitalized).
- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset
- Facilitates asset utilization for its original useful life

Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs

Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.

## X. **Depreciation**

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation

expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 40 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 – 8 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25 - 60 years

The following capital assets are not depreciated:

- Land
- Intangible assets with indefinite useful lives
- Construction Work in Progress

### **XI. Retirement**

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

When retiring an asset, the Department that had custody of the asset must complete and submit an Asset Retirement Form to the Capital Assets Team. The Asset Retirement Form should be properly approved by the Department with electronic signature and date on the form.

### **XII. Impairment**

The department designee is responsible for determining whether an asset should be classified as impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:

- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding).

If the asset is not impaired, the department designee should re-evaluate the remaining useful life and salvage value (if any). All impairment decisions should be communicated to the FMS Capital Assets Team by the department designee, and must be reviewed and properly approved by the Department.

### **XIII. Transfers**

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

When a capital improvement project is completed, the Capital Asset Team will transfer the project from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system when the asset is put into service.

### **XIV. Monthly Review**

The Department Capital Asset Designee is responsible for reviewing the departmental Capital Assets recorded in the PSAM system on a monthly basis. The department designee must review the records to identify any missing items, impairments, or retirements, as well as any completed CWIP projects and to communicate any needed changes to the Capital Assets Team.



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The Capital Assets Supervisor is responsible for reconciling the balance recorded in the PSAM system to the ending balance of the General Ledger at least monthly.

### **XV. Physical Inventory**

Each department must perform an Annual Asset Physical Inventory. The department designee is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets.

### **XVII. Acquisition of Capital Assets**

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.



# Debt Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

This policy is intended to establish guidelines and principles associated with the management of the City's issuance of debt transactions to finance the acquisition, repair, or construction or capital assets.

## **III. Scope:**

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

### **A. Use of Debt Financing**

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





## Debt Policy

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### B. Assumption of Additional Debt

The City shall not issue more debt than it retires each year without first conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds. To the extent permitted by State law, commercial paper may be utilized and/or issued in the City's tax-supported and revenue-supported bond programs in order to: (1) provide appropriation authority for executing contracts on bond-funded projects; (2) provide interim construction financing; and (3) take advantage of lower interest rates in the short-term market; all of which provide the City with flexibility in timing its entry into the long-term fixed rate market.

### C. Affordability Targets

#### 1. General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt (General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to issue new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

#### 2. Revenue Bonds

Revenue bonds are secured solely by the revenues of an operating fund. As a result, the credit markets look at the type of revenue securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the operating fund or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often

## Debt Policy

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determined by state law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

Generally, for the City to issue additional water and sewer revenue bonds, net revenues, as defined in the ordinance authorizing the revenue bonds, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest, but should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor. Exceptions to these standards must be fully explained and justified.

Generally, for the City to issue additional stormwater revenue bonds, gross revenues, as defined in the ordinance authorizing the revenue bonds, shall be at least of 150% of the maximum annual debt service, however net revenues (after operations and maintenance expenses) should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor using net revenues.

Revenue bonds that may be issued to finance improvements for other activities (e.g., airports or convention center facilities) will necessitate the consideration of coverage and reserve fund requirements unique to the operating fund, such that the revenue bonds will be creditworthy and marketable.

### 3. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by State law. However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements only in special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to, situations where:

- Cost overruns on a general obligation bond-financed capital improvement have occurred;

## Debt Policy

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- “Emergency” conditions require a capital improvement to be funded rapidly;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City’s capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

#### 4. Tax Notes

Tax notes may be issued without a public election to finance the construction, acquisition, and expenses associated with placing a capital asset into service. Under State law, the issuance of tax notes must be approved as to legality by the State Attorney General, and must mature no later than the seventh anniversary of the date that the Attorney General approves the tax notes. Tax notes will be issued taking into account the useful life of the capital asset to be financed, and consideration of the economies that the City may achieve through the issuance of obligations with a shorter term of maturity than that typically associated with a bond amortization structure (see D. Debt Structure, below). The issuance of tax notes may be substituted for the issuance of Certificates of Obligations; however, the same principles apply.

## Debt Policy

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### D. Debt Structure

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

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

### E. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

### F. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis when the NIC basis can satisfactorily determine the lowest and best bid.

### G. Timing of Sales

The City may use the cash received through the issuance of notes pursuant to, or the appropriation authority that may be available in accordance with the commercial paper programs, to begin capital projects approved under those programs. The City may also use reimbursement resolutions and its



## Debt Policy

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own cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

### H. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, Fitch, and Kroll.

### I. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

### J. Debt Refunding

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the par amount of the refunded maturities.

### K. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bonds issued, to the extent permitted by law.

### L. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of



## Debt Policy

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lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment, and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

M.     Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to gain information and knowledge from those firms which submit unique and innovative ideas.

N.     Underwriting Syndicates

When a negotiated sale is deemed in the best interest of the City, underwriters shall be selected from a procurement process designed to yield the most qualified and experienced firms for the transaction. City staff will recommend the structure of underwriting syndicates, which will be effective for the type and amount of debt being issued. The City will consider its M/WBE goals in structuring syndicates.

# Debt Monitoring Policy

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## I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

## II. Purpose

As a municipal government, the City issues both tax-exempt and taxable securities in the form of tax notes, certificates of obligations, general obligation bonds, and revenue bonds in support of the City's Vision to be the most livable and best managed city in the county. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines. The current version of such procedures was adopted on July 24, 2012, as Exhibit C - *Written Procedures Relating to Continuing Compliance with Federal Tax Covenants* to the City's 23<sup>rd</sup> Supplemental Ordinance authorizing the issuance and sale of the City's Water and Sewer Revenue Refunding Bonds, Series 2012 (Ordinance No. 201301-07- 2012). This policy is intended to supplement such *Written Procedures*, as the same may be updated from time to time by action of the City Council.

## III. Applicability and Scope

This policy shall apply to all debt issuances under the fiscal control of the City Manager and the City Council and issued by the City of Fort Worth (the "City" or "Issuer"). Sections V through IX pertain only to tax-exempt debt issuances by the City (the "Obligations").

## IV. Glossary

See Definitions related to this policy provided in the appendix.

## V. Arbitrage Compliance

Federal income tax laws generally restrict the ability to earn arbitrage in



## Debt Monitoring Policy

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connection with the Obligations. "Arbitrage," in this context, refers to any profit earned from investing the proceeds from the issuance of any Obligations at a yield that is higher than that on such Obligations.

Federal income tax laws restrict Arbitrage via two separate mechanisms: "yield restriction" and the "rebate requirement." Yield restriction prohibits the *investment* of bond proceeds at a rate higher than the yield on the related Obligations. The rebate requirement requires an issuer to *rebate* to the federal government any Arbitrage earned from the investment of Obligations.

Federal income tax laws provide exceptions to the yield restriction and rebate requirement rules, the most common of which are applicable to bond proceeds allocated to construction expenditures. Certain procedures related to these exceptions are set forth in Section VII below (see procedures A and B, related to exceptions from yield restriction, and procedure C, related to exceptions from the rebate requirement). The exceptions must be evaluated independently, as the applicability of an exception from yield restriction does not guarantee an exception from the rebate requirement. Bond Counsel should be consulted in determining the available exceptions and procedures with respect to Obligations issued for construction projects involving timelines in excess of those described below.

The Responsible Person will review the Closing Documents and Section VII below periodically (at least once a fiscal year) to ascertain compliance with Arbitrage restrictions and applicable exceptions.

### VI. Review of Federal Tax Certificate for Each Issuance

The Issuer's Director of Finance/Chief Financial Officer (such officer, together with other employees of the Issuer who report to such officer, are, collectively, the "Responsible Person") will review and track the federal tax certificate prepared in connection with each issuance of Obligations.

### VII. Compliance Procedures Applicable to Obligations Issued for Construction and Acquisition Purposes

With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- A. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed or refinanced with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within six months of the date of closing of the Obligations (the "Issue



## Debt Monitoring Policy

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Date") and that (ii) the Project must proceed with due diligence.

- B. Monitor progress to ensure that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within three years of the Issue Date.
- C. Monitor to ensure proceed expenditures from project Obligation issuances comply with one of the following applicable schedules<sup>1,2,3</sup>:
  - a) Six-Month Expenditure Schedule. All proceeds must be spent within six months.
  - b) Eighteen-Month Expenditure Schedule:
    - i. By six (6) months following receipt of the proceeds, fifteen percent (15%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
    - ii. By twelve (12) months following receipt of the proceeds, sixty percent (60%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
    - iii. By eighteen (18) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - c) Two-Year Expenditure Schedule. The two-year expenditure schedule is available only for proceeds used to fund construction projects. A project will qualify as a construction project if at least 75% of the proceeds will actually be used for actual construction (versus acquisition) costs. The two-year expenditure exception requires expenditure of the proceeds within the following schedule:
    - i. By six (6) months following receipt of the proceeds, ten percent (10%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.

<sup>1</sup> For more information regarding these expenditure schedules, please refer to McCall Parkhurst & Horton, L.L.P.'s Memorandum entitled *Arbitrage Rebate Regulations*, attached to the Federal Tax Certificates for the Obligations at issue.

<sup>2</sup> The spending requirements do not generally apply to amounts held in a reasonably required reserve fund, except in certain cases related to the two-year exception period.

<sup>3</sup> "Proceeds" as used in this Section VII(b) generally includes investment earnings, but excludes funds held in a bona fide debt service fund.

## Debt Monitoring Policy

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- ii. By twelve (12) months following receipt of the proceeds, forty-five percent (45%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - iii. By eighteen (18) months following receipt of the proceeds, seventy-five percent (75%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - iv. By twenty-four (24) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- D. Monitor the yield on the investments purchased with proceeds of the Obligations to ensure the yield of such investments is restricted to the yield on the Obligations after three years of the Issue Date;
- E. Monitor the investment of all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the interest and sinking fund or debt service fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding twelve-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding twelve-month period; and
- F. The Responsible Person will ensure that funds transferred to a debt service fund are expended within thirteen months from the date of transfer.
- G. Ensure no more than 50% of the Obligation proceeds are invested in an investment with a guaranteed yield for four years or more.

### VIII. Procedures Applicable to Obligations with a Debt Service Reserve Fund

If the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service

## Debt Monitoring Policy

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on the Obligations as of the Issue Date.

### IX. Procedures Applicable to Escrow Accounts for Refunding Issues

In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- A. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- B. Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- C. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at a yield that does not exceed the yield on the refunding obligations or otherwise applied.

### X. Procedures Applicable to All Tax-Exempt Obligations

For all issuances of Obligations the Responsible Person will:

- A. Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- B. Ensure the applicable information return (e.g., Form 8038-G, 8038-GC, or any successor forms) is filed timely with the Internal Revenue Service (the "IRS"); and
- C. Ensure, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (1) at least every five years after the Issue Date and (2) within 30 days after the date the Obligations are retired.

### XI. Private Business Use:

Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Person will review the Closing Documents periodically (at least once a fiscal year) for the purpose of determining that the use of the Project does not violate provisions of federal tax law that pertain to private

## Debt Monitoring Policy

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business use. In addition, the Responsible Person will:

- A. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
- B. Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- C. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;
- D. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the output of the Project (e.g., water, gas, electricity);
- E. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the Project to conduct or to direct the conduct of research;
- F. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- G. Monitor and record whether, at any time the Obligations are outstanding, the Project is leased, sold or otherwise disposed of; and
- H. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance authorizing the tax-exempt obligations used to finance the Project.

### XII. Record Retention:

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.

## Debt Monitoring Policy

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### XIII. Responsible Persons:

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.



## Interfund Loan Policy

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### **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

### **II. Purpose:**

This policy is intended to establish guidelines for the management of interfund loans between City funds. Interfund loans are amounts provided between funds and component units of the City of Fort Worth with a requirement for re-payment.

### **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

### **IV. Glossary**

See definitions related to this policy provided in the appendix.

### **V. Policy:**

#### **A. Review and Approval**

In accordance with the City of Fort Worth Charter, any movement of funds from one fund to another requires the approval of City Council. Additionally, all Interfund loan proposals must be reviewed and approved by the Chief Financial Officer/Director of Finance and the City Manager or the designee thereof (who shall not be the Chief Financial Officer/Director of Finance).

#### **B. Funding Source for Loans**

The funding source of all interfund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation, i.e. cash flow analysis, is required to support the requirement that loaned funds are idle.



## Interfund Loan Policy

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C. Use of Loan Proceeds

Interfund loans must only be made to finance short-term capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years. The exception to this policy is loans from the General Fund to other funds.

D. Repayment Source

The borrowing fund must have an identified revenue stream for the repayment of all principal and interest incurred from the loan. Management must provide documentation of the ability to repay the obligation, and the department/fund incurring the loan must execute an agreement described in paragraph F, below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency cash needs.

E. Repayment Term

All interfund loans must be repaid in no more than five (5) years from the date loan documents are executed.

F. Legal Documentation

All interfund loans shall be approved by the City Council by official action, and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required to fully document the transaction.

G. Repayment

Interfund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulation. At a minimum the rate charged will equal the return earned on the City's short-term investment portfolio.

H. Water and Sewer Fund Loans

In accordance with the Water and Sewer System Master Ordinance, excess pledged revenues can be used to make loans to other City Departments/Funds. Before making that determination, the Water and Sewer fund must cover all obligations for Operation and Maintenance Expenses,



## Interfund Loan Policy

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Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, Transfers to the Debt Service Funds, and Operating Reserve Requirement (from Net Position).

### I. Year-End

Nothing contained within this policy is intended to require Mayor and Council approval, or City Manager approval, for booking interfund loans at the end of the year in order to prevent a fund or fund group from reporting a deficit cash position. Such entries shall be made under the guidance and approval of the Chief Financial Officer / Director of Finance and shall be immediately reversed in the subsequent fiscal year. If a fund has a recurring deficit cash position, it shall be the responsibility of the Department of Financial Management Services to coordinate discussion with the department responsible for the fiscal administration of the fund in order to develop a plan to mitigate this deficit cash position.



# Cash Management Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

This policy is intended to establish guidelines to manage the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield.

## **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

The Chief Financial Officer / Director of Finance shall administer the management of the City's cash as required under the Public Funds Investment Act (Texas Local Government Code Chapter 2256) and the Collateral for Public Funds Act (Texas Local Government Code 2257). Specifically, this policy mandates the pursuit of the following overall goals and objectives for cash management:

1. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets.
2. Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines, standards, and practices promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA), whenever practicable.
3. Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions that engender interaction with outside financial intermediaries shall be conducted in the best financial and

# Cash Management Policy



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administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

4. The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries and counterparties, documentation and safekeeping requirements; philosophical and operational aspects of the cash management function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.

## Grants Management Policy

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### **I. Authority**

The Fort Worth City Council is responsible for legislating, formulating policy, and setting the overall direction of City government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“the City”). The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Manager by the Chief Financial Officer/Director of Finance (“CFO”).

### **II. Purpose**

The purpose of this policy is to:

- A. Define practices and provide the guiding principles for grant management, including the application, approval, set up, management, accounting, and reporting of grant activity performed by the City.
- B. Ensure that City personnel seek and apply for federal, state and other grants-in-aid that address the City’s current priorities and policy objectives, and administer them in accordance with applicable federal and state laws and regulations, City policies, and contractual obligations.
- C. Establish controls to maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the operational nature of the processes associated with grant management.
- D. Require procedures related to the grant management process be in conformance with this policy.

### **III. Applicability and Scope**

All employees of the City, including uniformed employees, having grant management or accounting responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy and by their respective departmental grants procedures.

### **IV. Glossary**



## Grants Management Policy

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Definitions related to this policy will be incorporated into the Glossary for Financial Management Policies.

Administering Department – the City of Fort Worth Department responsible for applying for and overseeing the activities of a grant-funded program.

Indirect Costs – expenses / expenditures the City will incur for managing the grant program. Indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication seeking approval to proceed with a grant application. If a waiver of the indirect costs is sought by the Administering Department, such waiver shall be detailed in the process and approved by the Mayor and Council.

### V. Policy

#### A. Grant Identification, Application, Acceptance

1. Each respective department of the City of Fort Worth may research and identify grant opportunities that facilitate the City's overall goals, mission, and initiatives and provide supplemental or alternative funding sources to either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining relevant approval from their respective Assistant City Manager.
3. Grant opportunities shall be evaluated for administrative burden and compliance costs when identified. Where the amount likely to be received does not exceed the cost of applying for and administering the grant, the City should not seek the grant. Where the amount awarded does not exceed the cost of administering the grant, the City should not accept the grant.
4. Prior to application, the Administering Department shall:
  - a. Complete an agenda item on a regularly scheduled City Council meeting wherein approval to apply and accept, if awarded, the grant is requested.
  - b. The Mayor and Council Communication requesting application and acceptance approval shall include the following components:
    - a. Name of grant,
    - b. Grantor,
    - c. Dollar award of grant along with the identification of required matching funds,
    - d. Overview of the grant program, including how the City will use the funds,

## Grants Management Policy

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- e. Required appropriation ordinances and language, and
  - f. Dollar value of indirect costs being applied for in the grant, calculated based on the indirect cost study in effect at the time. Where reimbursing the general fund for the indirect cost burden would impact program services, the department should weigh the City's priorities in deciding whether to allocate additional resources to the program from other sources.
5. The Mayor and Council Communication shall be routed through the Grant Team of the Financial Management Services Department for review prior to being placed on a City Council Agenda for consideration.
  6. After City Council approval the Administering Department, in coordination with the Financial Management Services Department, shall prepare all documents required in the application process and submit the same to the granting agency.
  7. Applications shall include a budget for all indirect costs allowable under the grant.
  8. It is acknowledged that grant application deadlines may not allow for approval by the Mayor and Council prior to being due. In these instances, ratifying Mayor and Council Communications shall be completed utilizing the same process as non-ratifying Mayor and Council Communications.
  9. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office and the respective Assistant City Manager, seeing that the corresponding contract is correct and fully executed.
  10. In instances where the City needs to further evaluate whether a grant meets the City's objectives, mission, goals, and initiatives, it is acceptable to submit a Mayor and Council Communication for approval to apply for the grant only. In these instances, a supplemental Mayor and Council Communication is required in order to accept the grant.

### **B. Grant Set-Up**

1. Upon award of a grant by a granting entity, FMS Grant Accounting shall schedule a Grant Kick-Off meeting with the Administering Department. The Grant Kick-Off meeting is to clarify grant management and accounting roles and responsibilities specific to that particular grant, and should be attended by management representatives of the Administering Department and FMS Grant Accounting.
2. The Administering Department is then responsible for completing and/or collecting the following documents, with assistance and support from FMS

## Grants Management Policy

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Grant Accounting, and submitting them to FMS Grant Accounting to be entered into PeopleSoft (the City's system of record for all financial data):

- a. The Grant Information Form (GIF),
  - b. A balanced Grant Project Budget,
  - c. The approved M&C,
  - d. The fully executed award agreement, and
  - e. The funding location (FID) for any required matching expenditures.
3. FMS Grant Accounting is responsible for setting up the award in PeopleSoft, including entry of operating and financial reporting schedules. Grant Accounting shall then provide the Administering Department with the PeopleSoft project (grant) number.
4. The Administering Department and FMS Grant Accounting are responsible for understanding grant conditions, including allowable costs for each grant. This includes personnel expenditures and whether salaries, overtime and/or fringe benefits are allowable. The Administering Department, with the support and assistance of FMS Grant Accounting, is responsible for determining and using the appropriate vehicle to ensure personnel charges are distributed to the grant as accurately as possible. This may entail the use of ePARs, tasks groups/task profiles and/or combo codes. The Administering Department should ensure that grant-funded personnel understand how to code their time for accurate accounting.
5. The Administering Department, with assistance and support from FMS Grant Accounting, submits task group/task profile/combo code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Reporting.

### **C. Grant Management**

1. The Administering Department shall manage awards in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State laws and/or regulations, and corresponding contractual agreements. FMS Grant Accounting shall provide assistance and serve as a resource for clarification of any questions regarding 2 CFR 200.
2. If the grant has subrecipients:
  - a. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform a risk assessment for each subrecipient before passing along awarded funds, in accordance with 2 Code of Federal Regulations ("CFR") §200.331, "Requirements for pass-through entities," and formulate a risk mitigation plan based on identified risk factors.

## Grants Management Policy

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- b. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform subrecipient monitoring in accordance with §200.330, “Subrecipient and Contractor Determinations,” and §200.331, “Requirements for Pass-Through Entities,” and document such monitoring.
3. The Administering Department shall monitoring contractors to ensure compliance with all contract provisions.
4. All grant-related procurement activities must be conducted in accordance with all applicable City policies and State and federal laws and regulations (e.g., Davis-Bacon Act).
  - a. If a capital asset is purchased or created with grant funds, FMS Grant Accounting and FMS Capital Assets should be notified.
  - b. For federal grants, no local purchasing preference can be given.
  - c. For federal grants, cost plus a percentage of cost and percentage of construction cost methods are prohibited.
  - d. The City is responsible for full compliance with the procurement regulations contained in 2 CFR 200 (200.317-200.326) for the City fiscal year beginning October 1, 2018.
  - e. Vendors shall be checked against the list of debarred/suspended vendors on SAM.gov prior to awarding any contract and annually thereafter at a minimum.
5. The Administering Department shall submit project status reports in accordance with the award agreement, and provide copies of such reports to FMS Grant Accounting to be attached in PeopleSoft.
6. The Administering Department shall create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, purchase orders, receipt documentation, etc.).
7. The Administering Department and FMS Grant Accounting shall create and maintain all pertinent award-related documentation in accordance with §200.333 Retention Requirements for Records and applicable State law as specified in City records management policies and supply it as requested to authorized grant monitors.
8. FMS Grant Accounting will ensure awards are accounted for in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State regulations, and City policies and procedures.
9. The Administering Department and FMS Grant Accounting shall, at a minimum, review and analyze grant financials monthly. This review will include a process to verify that all costs are allowable and appropriate and that all revenues earned have been recognized.



## Grants Management Policy

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10. As determined and specified in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
11. Other roles and responsibilities for the Administering Department:
  - a. Ensure funding is managed according to the terms and conditions of the award,
  - b. Request award extension and/or agreement amendments, if necessary,
  - c. Prepare M&Cs for grant amendments, if necessary,
  - d. Submit budget transfers requests and adjusting journal entries to FMS Grant Accounting in a timely manner, and
  - e. Monitor grant terms and conditions for any changes throughout the performance period (with support from FMS Grant Accounting).
12. Other roles and responsibilities for FMS Grant Accounting:
  - a. Ensure that all appropriate grant documentation is attached to PeopleSoft Project Definitions and/or journal or budget entries,
  - b. Maintain all other appropriate grant-related documentation in the City's physical or virtual storage,
  - c. Review grant amendment-related M&Cs for completeness and correctness,
  - d. Serve as point of contact for financial matters and grant questions,
  - e. Attach and maintain copies of operating and financial reports in PeopleSoft, and
  - f. Enter and approve budget transfers.

### **D. Grant Accounting**

1. All grant-related financial activity must be accounted for in the City's primary accounting system of record (PeopleSoft).
2. Direct and indirect costs should be clearly identified and separated.
3. City contributions (matching) and grantor funds should be clearly identified and separated.
4. The Administering Departments and FMS Grant Accounting are responsible to submit all financial reports required by grantor agencies.
5. The Administering Departments and FMS Grant Accounting must ensure that grant budgets set up in PeopleSoft are correct, appropriate, and allowable. FMS Grant Accounting shall review submitted budgets for balance and correctness. Multi-year grants pose special challenges, and, in conjunction with FMS Grant Accounting, Administering Departments should decide how various time periods and activities are to be handled before the grant is initially set up. This is most typically handled at the Grant Kick-off Meeting.



## Grants Management Policy

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6. The Administering Departments and FMS Grant Accounting must be aware of the particular requirements of reimbursement, advance payment, or fee-for-service grants as they apply to each award.
7. The Administering Departments, with support from FMS Grant Accounting, must be familiar with, comply with, and document compliance with all contractual requirements for applicable grants.
8. FMS Grant Accounting shall review PeopleSoft financials for each grant each month and communicate any issues encountered to appropriate grant staff.
9. Expenditures/Expenses:
  - a. The Administering Departments in conjunction with the Purchasing Division of the Financial Management Services Department shall ensure that all grant-related procurement is handled in accordance with Financial Management Policy Statements, City purchasing standard operating procedures (SOPs), and all applicable state and/or federal grant regulations and contractual requirements.
  - b. The Administering Departments are responsible for ensuring that grant-related funds are only obligated/expended when there is budgetary authority to do so.
  - c. The Administering Departments are responsible for monitoring grant budget status to ensure that necessary budget modifications are made before expenditures are needed.
  - d. The Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all expenditures are necessary, reasonable, allowable, and appropriately allocated.
  - e. The Administering Departments and FMS are responsible for ensuring that all disbursements are correct, and that any required retainage is accounted for properly.
10. Revenues:
  - a. The Administering Departments must provide FMS Grant Accounting with copies of a request for reimbursement (RFR) or drawdown request each time they are submitted.
  - b. FMS Grant Accounting is responsible for making the journal entry to recognize the revenue and create a receivable.
  - c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when deposits hit the appropriate bank account, making entries to reflect the sums received.
  - d. FMS Grant Accounting is responsible for reconciling receivables and payments.
11. Journal Entries:

## Grants Management Policy

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- a. The Administering Departments are responsible for making all grant-related journal entries corresponding to a particular accounting period (month) no later than the deadline specified in each month's published close schedule. Nothing herein shall prohibit FMS Grant Accounting from identifying entries that need to be made and making them on behalf of departments.
  - b. FMS Grant Accounting is responsible for reviewing and posting such journal entries.
  - c. For large journal entries better handled by uploading, the Administering Department shall provide FMS Grant Accounting with the necessary data and back-up, and FMS Grant Accounting will upload, review, and post the journal entries.
  - d. FMS Grant Accounting is responsible for City fiscal year-end entries such as accruals, adjusting entries, etc.
  - e. At the close of each grant, the Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all applicable revenues, expenditures, and transfers are reflected in PeopleSoft.
12. FMS Grant Accounting will serve as the point of contact for the annual Single Audit and coordinate and provide responses to the City's external auditors.
  13. FMS Grant Accounting will prepare the annual Schedule of Expenditures of Federal Awards (SEFA) and Schedule of Expenditures of State Awards (SESA), and will coordinate with the City's external auditors to file the results with the Federal Audit Clearinghouse (FAC).

### **E. Closeout**

1. After completion of all required performance period activities, the Administering Department and FMS Grant Accounting shall perform grant closeout tasks in accordance with §200.343 Closeout or corresponding State regulations, City policies, and contractual requirements.
2. The Administering Department and FMS Capital Assets shall ensure property purchased, donated, or constructed in relation with grant funding is accounted for in accordance with §200.310 - §200.316 and §200.329.
3. The Administering Department is responsible for final performance reports required by the terms and conditions of the award and shall provide copies to FMS Grant Accounting for attachment in PeopleSoft.
4. The Administering Department and FMS Grant Accounting are responsible for final financial reports required by the terms and conditions of the award. The Administering Department and FMS Grant Accounting are responsible for

## Grants Management Policy

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collecting and maintaining all appropriate back up documentation for financial reports.

5. The Administering Department shall notify FMS Grant Accounting to close the grant in City's financial system and provide all required closeout documentation:
  - a. Project Closeout Checklist,
  - b. Request to inactivate Combo Codes (if applicable), and
  - c. Request to inactivate or redirect Payroll Task Profiles (if applicable).
6. The Administering Department or FMS Grant Accounting (per the Grant Kick-off agreement) shall ensure final reimbursement request is submitted. FMS Grant Accounting shall verify that final reimbursement has been received.
7. The Administering Department and FMS Grant Accounting shall ensure that all financial activities are recorded, that revenues balance to expenditures, and that revenues and expenditures balance to budget figures.
8. The Administering Department shall submit combo codes for closure and task groups/task profiles for closure or redirection. FMS Grant Accounting shall review and approve, and FMS Financial Reporting will process the requests.
9. FMS Grant Accounting shall complete the grant-closeout process in PeopleSoft.

### **F. Post-Close**

1. The Administering Departments and FMS Grant Accounting are responsible for ensuring that their records are maintained in accordance with applicable City policy, State law, and federal regulations.
2. The Administering Departments are responsible for any programmatic reporting required by the grant, regardless of performance period.
3. The Administering Department and FMS Grant Accounting are responsible for responding to and cooperating with auditors, monitors, and other grantor personnel, as well as the City's independent or internal auditors.

# Fiscal Monitoring Policy

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## I. Authority

The City Council is responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/ Director of Finance.

## II. Purpose

The fiscal monitoring policy is intended to serve as a tool, providing Council, management, and the public with the insight required to address issues impacting the City's financial condition. Furthermore, this policy is intended to describe particular elements or aspects of fiscal monitoring such long-term planning programs within the City and to memorialize this financial practice into a formal policy. The outcome of this policy is to prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

## III. Applicability and Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## IV. Policy:

### A. Financial Management Reports

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial data which allows departments to analyze financial performance.

### B. Status Reports on Capital Projects

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial

# Fiscal Monitoring Policy

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data which allows departments to analyze financial performance.

## C. Commitment to Long-Term Financial Planning

The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving plan, which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's Business Planning Process and presented to the City Council and staff throughout the formulation of the annual financial plan and budget. The LTFP is intended to help the City achieve the following:

1. Ensure the City can attain and maintain financial sustainability;
2. Ensure the City has sufficient long-term information to guide financial decisions;
3. Ensure the City has sufficient resources to provide programs and services for the stakeholders;
4. Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure/expense or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

## D. Scope of the Plan

1. Time Horizon- The LTFP will forecast revenues, expenses or expenditures (as applicable), and financial position including Reserves for at least five years into the future or longer where specific issues call for a longer time horizon.
2. Comprehensive Analysis- The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to;

## Fiscal Monitoring Policy

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- a. Analysis of the affordability of current services, projects , and obligations:
  - i. An analysis of the City's environment in order to anticipate changes that could impact the City's service and/or financial objectives.
  - ii. Revenue and expense or expenditure projections (as applicable), including the financial sustainability of current service levels over a multi-year period.
  - iii. The affordability of current debt relative to affordability ratios prescribed by City policy and/or State law.
  - iv. The affordability of maintaining and replacing the City's current capital assets.
  - v. The ability to maintain Reserves within the target ranges prescribed by City policy over a multi-year period.
  - vi. The impact of non-current liabilities on the city's financial position.
- b. Analysis of the affordability of anticipated service expansions or investments in new assets:
  - i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the City Council through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
  - ii. The affordability of the City's long-term CIP, including operating and maintenance costs for new assets.
  - iii. The affordability of other master plans that call for significant financial investment by the City.

## Fiscal Monitoring Policy

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- c. Synthesis of the above to present the City's financial position:
  - i. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.
  - ii. A clear presentation of the resources needed to maintain services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
  - iii. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.
- 3. Solution-Oriented- The LTFP will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that annual revenues equal expenses / expenditures and year end reserves meet the minimum levels prescribed by City Reserves policies.
- E. Continuous Improvement- City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.
- F. Structural Balance- A Long-term structural balance is the goal from long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, staff would make recommendations during the annual budget process, on how the plan can be brought into alignment.
- G. Non-Current Liabilities- The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable. The City Council supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.



# Accounting, Auditing, and Financial Reporting Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

This policy is intended to establish guidelines to manage and direct the City's accounting, auditing, and financial reporting activities. Specifically, under this policy, the City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional standards, principles, and practices.

## **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

### **A. Conformance to Accounting Principles and Recommended Practices**

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

### **B. Popular Reporting**

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may supplement its CAFR with a simpler, "popular" report designed to assist those citizens who need or desire a less detailed overview of the City's financial activities. This report should be issued no later than six months after the close of the fiscal year.

### **C. Selection of Auditors**

Every five years, the City shall request proposals from qualified firms, including the current



# Accounting, Auditing, and Financial Reporting Policy

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auditors if their past performance has been satisfactory, and the Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, opining of the Comprehensive Annual Financial Report and Single Audit Report and reporting the results and recommendations to the Council.

## D. Audit Completion

The City seeks to have its CAFR and Single Audit Report audited and available within 180 days after the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the first Council meeting in April, the City Manager or his/her designee, shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Council at its first meeting in April.

## E. Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting (CAFR program) to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles by preparing comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. The City will participate in the program yearly by submitting its CAFR for review and implement recommended changes, as appropriate.



## Retirement System and OPEB Health Care Trust

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### **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

### **II. Purpose:**

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

### **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

### **IV. Glossary**

See definitions related to this policy provided in the appendix.

### **V. Policy:**

Retirement System:

#### **1. Benefit Improvements and Reductions**

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

#### **2. Qualified Plan**

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

#### **3. Funding Level**

The City shall progressively monitor contribution levels of both the City and employees,



along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and benefits can be paid as they become due. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

### Health Care Trust:

#### 4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City will also obtain an independent actuary who will certify the actuarial impact of any proposed benefit improvements or changes.

#### 5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.



# Internal Controls

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

This policy is intended to establish guidelines to maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

## **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

## **IV. Glossary**

See definitions related to this policy provided in the appendix.

## **V. Policy:**

### **A. Proper Authorizations**

Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

### **B. Separation of Duties**

Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

### **C. Proper Recording**

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded, and that all financial reports may be relied upon as accurate, complete and up-to-date.



## Internal Controls

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### D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

### E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

### F. Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

# E-Commerce Policy

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## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

### **A. *Fully Integrated Financial Systems***

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

### **B. *Emerging Technologies***

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

### **C. *Vendor E-Payments***

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to: 1) Automated Clearing House (ACH) payments; 2) Wire transfers; and 3) Procurement Card payments.

### **D. *Direct Deposits***

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to: 1) Direct deposits and 2) Electronic pay cards.

### **E. *Internet Payment Options***

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

**F.     *Information Security***

The City will employ security measures consistent with best practice and the City's information security policy to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.



## Donations Policy

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### **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

### **II. Purpose:**

This policy is intended to provide guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals. Donations of every type are offered to the City of Fort Worth (City) for general or specific purposes. Uniform criteria and procedures guide the review and acceptance of such donations, confirm that the City has relevant and adequate resources to administer such donations, and ensure that the City appropriately acknowledges the generosity of the donor.

### **III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

### **IV. Glossary**

#### Definitions (to be incorporated into the glossary)

Beneficiary Department Head: shall mean the Director of the City department, or his/her designee, for which a donation is designated or intended. The Chief Financial Officer / Director of Finance shall act as the Beneficiary Department Head if no department is designated or intended.

Donation or Gift: shall mean a monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, "donation" or "gift" shall be synonymous.

Donor: shall mean a person or other legal entity that proposes or provides a donation or gift to the City.

Endowment: shall mean donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Restricted Donation: shall mean donations or gifts designated by the donor for a specific or particular City department, location, or purpose. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled. Funds remaining





## Donations Policy

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at the conclusion of the project and/or activity shall be available for use by the department for purposes similar to the original restriction.

Unrestricted Donation: shall mean a donation to the City without any limitations being placed upon its use.

### V. **Policy:**

#### Specific Objectives

1. To establish and guide relationships with donors who share the City's commitment to provide a high quality civic environment;
2. To enrich our community by responsibly and efficiently managing donations; and
3. To generate revenue to fund new and existing facilities, projects, programs, and activities for the benefit of the residents of the City.

#### General Principles

1. This Policy is intended to guide the manner in which City staff accepts donations or gifts on behalf of the City.
2. Donations do not become the property of the City until accepted by the City consistent with this Policy.
3. Only City officials authorized by this Council Policy may accept donations.
4. The City has no obligation to accept any donation proposed by a donor.
5. All donations will be evaluated by the City prior to acceptance to determine whether the donation is in the City's best interest and is consistent with the applicable City laws, policies, ordinances, and resolutions.
6. The City does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, financial, and estate planning goals. As such, each donor is encouraged to meet with a professional advisor before making any donation to the City.
7. The City must determine whether an expenditure of City funds, either a direct outlay of City funds or the use of City staff and/or materials, is associated or required with the acceptance of the donation prior to acceptance.
8. The donation must be used for official City business.
9. A donor may restrict a donation for a particular City department, location, or purpose, but not designate the City official who may use the donation.
10. After all obligations associated with donation restrictions have been met, the City shall have the ability to use any remaining funds for purposes similar in nature to the restriction.
11. The Beneficiary Department Head is responsible for acknowledging receipt of and



## Donations Policy

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thanking, on behalf of the City, all donors.

12. The City shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations.
13. Donations or gifts received or accepted by the Mayor, City Council Members, or appointed officials from representatives of foreign or domestic governments, business leaders, Sister Cities and their affiliates, or other parties intending to express appreciation or foster diplomatic exchange and goodwill and/or symbolize a significant event or relationship with the City shall be exempt from this policy.

### Policy

#### **Types of donations**

Donations or gifts may be received in the form of cash, financial securities, or real or personal property. Donations may be Restricted or Unrestricted.

#### **The procedure for accepting donations or gifts shall be as follows:**

- Cash donations shall be accepted as follows:
  - Amounts equal to or less than \$5,000.00 may be received by each Department Director and shall be deposited by the participating department into the Special Donations Fund;
  - Amounts equal to or less than \$100,000.00 may be received by each Assistant City Manager and shall be deposited by the participating department into the Special Donations Fund;
  - Amounts greater than \$100,000.00 must be accepted by the Mayor and City Council through an agenda item considered at a regularly scheduled City Council meeting.
- Any and all non-cash donations resulting in a capital asset as outlined within the City's Capital Asset Policy shall be accepted through an agenda item adopted by the Mayor and Council at a regularly scheduled City Council meeting.
- Donations of non-cash items not meeting the capitalization thresholds within the City's Capital Asset Policy shall be accepted under the same terms and thresholds identified above for cash donations.
- Any donations requiring the City to sign an agreement for acceptance should be reviewed by the participating department head and the City Attorney's Office prior to execution.
- Donations of Trust and Perpetuity Funds: Donations of trust and perpetuity funds shall be administered by the Department of Financial Management Services on behalf of the receiving department pursuant to the terms of the donation placed upon the trust by the donor.
- Donations of Publicly Traded Equity and Debt Securities: Once accepted and received by the City, the Department of Financial Management Services will immediately liquidate the donation of a publicly traded equity or debt security. Sale proceeds will then be made available to the receiving department.



## Donations Policy

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- Donations of Cash and Real Goods: Donations of cash and real goods may be accepted upon completion of the following processes:
  1. The Beneficiary Department Head shall evaluate whether the donation:
    - a. Is in the City's best interest and is consistent with applicable City laws, policies, and resolutions;
    - b. Has any special restrictions and if so, if those restrictions are acceptable to the City;
    - c. Obligates the City to make an immediate or initial City expenditure which has not been included in the approved budget for the appropriate fiscal year; and
    - d. Creates a new, one-time or an on-going general maintenance obligation of the City.
  2. The City will maintain the following fund structure on the general ledger:
    - a. One special donation fund will be maintained for each type of fund:
      - i. Governmental Special Donations Fund
      - ii. Proprietary Special Donations Fund
  3. The funds will be treated as operating funds, i.e. annual budgeted funds and have a commitment control ledger applied consistent with other operating funds.
  4. The funds will be administered under the following appropriation structure:
    - Each year in the annual budget ordinance, appropriations will be made to a programmable account. This appropriation will be intended to be in an amount sufficient to cover the donations anticipated for the upcoming year.
    - When an actual donation is received, funds from the programmable account will be moved to a specific account for use by the receiving department. When this occurs, the actual revenue will be recorded against the project and the department is then free to spend funds for the intended purpose of the donation.
    - As the special donations funds will be annual operating funds, delegated authority within the annual appropriation ordinance will exist to re-establish the budget from year to year until the donation is spent. Appropriations that are completed under the delegated authority provisions will be reconciled on an annual basis.
- Donations of real property: Donations of real property may be accepted upon completion of the following process:
  1. The receiving department shall work with the Property Management Department to determine the approximate value of the donation and to ensure that the donation is in the City's best interest. Acceptance shall be consistent with applicable City laws, policies, ordinances, and resolutions.
  2. When seeking City Council approval for a donation of real property, the associated agenda item shall report:
    - a. The appraised value of the donation;
    - b. Any expenditures or maintenance obligations for the City associated with the short-term and long-term ownership of the donation;
    - c. Potential liabilities associated with the donation, such as hazardous conditions or



## Donations Policy

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- environmental concerns;
  - d. Whether the donation has any special restrictions, and if so, if those restrictions are acceptable to the City; and
  - e. Any recommendations for conditions of acceptance.
- Any and all Restricted Donations received by the City shall be accompanied by a document indicating the nature and purpose of the restriction.

### **VI. Exclusions**

This policy is not intended to govern donations made to the City under the following programs:

- a. Water / Garbage Fee Assistance and Plumbing Repair Programs
- b. Developer Contributions of Infrastructure under a Community Facilities Agreement, Development Agreement, Platting Process, or Annexation
- c. City Ethics Policy with respect to food and meals

Receipts for these programs will be administered by the documents governing their existence.



- a. **Accrual Basis of Accounting** – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1 but for which payment was not received until July 10, is recorded as revenue on April 1<sup>st</sup> regardless of the timing of when the payment is received.
- b. **Annually Completed Actuarial Report** – An Actuarial Report includes a type of appraisal which requires making economic and demographic assumptions in order to estimate future liabilities.
- c. **Business Plan**- A department-level plan. In this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.
- d. **Capital Improvement Plan (CIP)** – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- e. **Capital Projects Fund** – A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expense other than those acquisitions accounted for in proprietary or trust funds.
- f. **Cash Flow** – The net cash balance at any given point. The Chief Financial Officer/Director of Finance shall prepare a cash flow analysis which projects the inflow, outflow, and net balance of cash reserves on a daily/weekly/monthly / annual basis.
- g. **Days Cash on Hand** – A measure of cash saved that is not earmarked or designated for any purpose (unrestricted cash) which calculates the number of days a system can pay expenses associated with daily operations and maintenance before complete depletion of unrestricted cash occurs. Days Cash on Hand is calculated by dividing unrestricted cash by the system's average daily cost of operations (annual operating expenses, excluding depreciation, divided by 365).



- h. Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.
- i. Debt Service Fund – a fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.
- j. Deferred Inflows of Resources – resources that flow into a fund during the fiscal year, but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include: property taxes levied in the current year to finance the subsequent year's budget).
- k. Deferred Outflows of Resources - resources that flow out of a fund during the fiscal year, but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include: resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).
- l. Department of Finance – includes the references in the City Charter to the Department of Finance and the Department of Financial Management Services. For purposes of this policy, the Department of Finance is the department responsible for the corporate financial operations of the City.
- m. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.
- n. Expenditure – refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).
- o. Expense - refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).
- p. Fiduciary Fund – A fund that accounts for resources that governments hold in trust for other entities.
- q. Fund Balance – Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:



1. Non-spendable Fund Balance – Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
  2. Restricted Fund Balance – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
  3. Committed Fund Balance – Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
  4. Assigned Fund Balance – Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.
  5. Unassigned Fund Balance - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.
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- r. General Fund – One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for or restricted to another fund.
  - s. Governmental Fund – funds generally used to account for tax-supported activities. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds.
  - t. Incurred but not Reported Claims – Claims/and or events that have transpired, but have not yet been reported.





- u. Internal Service Fund- Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
- v. Long-Term Financial plan (LTFP) - A Long-Term Financial Plan includes an analysis of the financial and economic environment, long-term forecasts, debt analysis, and financial strategies.
- w. Modified Accrual Basis of Accounting - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30<sup>th</sup>, and paid on May 1<sup>st</sup> would not be recorded as revenue until payment is received on May 1<sup>st</sup>.
- x. Net Position - Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.
- y. Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.
- z. Operating Expenditures (Governmental Funds) - An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.
- aa. Operating Expenses (Proprietary Funds) - An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.
- bb. Pay As You Go Financing - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.





- cc. Pooled Cash – The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- dd. Program - A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
- ee. Proprietary Fund – A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund).
- ff. Reserve (Governmental Funds) - Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- gg. Reserve (Proprietary Funds) - Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- hh. Special Revenue Fund- Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
- ii. Unrestricted Net Position - The portion of a fund's net position that is not restricted for a specific purpose.
- jj. Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.



# **FY2019 City of Fort Worth Salary Schedule**



City of Fort Worth, Texas

**FY 2018-2019**

**SALARY SCHEDULE**

## **FY 2018 – 2019 SALARY SCHEDULE**

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Source: City of Fort Worth Human Resources Department: Tel.: (817) 392-7750

## **FY 2018 – 2019 SALARY SCHEDULE**

The salary structures for non-exempt, exempt and exempt IT positions will be adjusted according to the changes illustrated below. These salary structure adjustments reflect changes in the job market conditions for pay structures and salaries for public and private sector organizations. Employees (exempt and non-exempt non-civil service) will receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract.

### **I. Non-Exempt Salary Structures (Non-Civil Service)**

- Salary structures will be adjusted by 3 percent

### **II. Exempt Salary Structures (Non-Civil Service)**

- Salary structures will be adjusted by 3 percent

### **III. Exempt IT Salary Structures (Non-Civil Service)**

- Salary structures will be adjusted by 3 percent

### **IV. Sworn Police**

- Police Civil Service employees will receive salary increases in accordance with their Meet and Confer Agreement between the City of Fort Worth and the Fort Worth Police Officers Association.

### **V. Sworn Fire**

- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City of Fort Worth and the Fort Worth Professional Firefighters Association.

### **VI. Temporary, Seasonal and Less Than Part-Time Employees**

- Temporary, Seasonal and Less than Part-Time employees will not receive any salary increases.

### **VII. Council Aides**

- Council Aides are eligible to receive a 3% salary increase (effective November 24, 2018).



**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Accountant	PR1010	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Accounting Services Supervisor	PR1021	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Administrative Assistant	TC5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Administrative Services Manager	MG1011	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Administrative Svcs Coordinator	PR1030	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Administrative Technician	CL5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Airport Manager	MG1021	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Airport Operations Officer	PS5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Airport Project Coordinator	PR5110	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Airport Supervisor	PR1041	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
AMI Administrator	PR2951	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Animal Control Officer	PS5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Animal Shelter Technician	ST5010	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Arborist	ST5020	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Architectural Services Manager	MG1031	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asset Management Specialist	PR5120	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Aviation Director	AD1241	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Attorney I	PR1060	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst City Attorney II	PR1070	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Asst City Atty/DFW Airprt Attorney	PR2800	P	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Asst City Auditor	AD1021	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Manager	EX1011	E	312	72.61	151,038	84.41	175,582	96.21	200,126	108.01	224,669	119.81	249,213
Asst City Secretary	AD1031	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Clerk of the Court	MG1041	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst Code Compliance Director	AD1041	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Data Reporting Supervisor	TC5651	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Econ Dev Director	AD1231	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Facilities Superintendent	PR1091	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Field Operations Supervisor	PR1101	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Finance Director	AD1051	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Fire Director	AD1011	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Golf Professional	TC5020	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Historic Site Supervisor	PR2931	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Asst Human Resources Director	AD1061	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809



**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst IT Solutions Director	AD1071	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Library Director	AD1081	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Municipal Court Svcs Director	AD1091	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Neighborhood Svcs Director	AD1221	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Park/Recreation Director	AD1101	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Parts/Materials Supervisor	TC5030	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Asst Planning/Development Director	AD1111	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Police Director	AD1121	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Property Mgmt Director	AD1131	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Pub Facilities/Events Director	AD1141	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Public Safety Support Manager	PR1111	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst To City Manager	MG1051	E	301	43.10	89,642	50.10	104,208	57.10	118,775	64.11	133,342	71.11	147,909
Asst TPW Superintendent	PR1121	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Trans/Public Works Director	AD1151	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Director	AD1161	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Systems Superintendent	PR1131	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Athletic Coordinator	PR1141	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Audit Manager	MG1061	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Auditor	PR1150	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Auto Body Repairer	ST5030	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Aviation Director	DH1011	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Billing & Accounting Manager	MG1071	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Botanic Garden Superintendent	MG1081	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Budget Analyst I	PR1160	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Budget Analyst II	PR1171	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Budget Manager	MG1091	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Building Code Administrator	MG1101	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Develop Coordinator	PR1180	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Business Development Manager	MG1111	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Process Analyst I	TC5750	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Business Process Analyst II	PR3000	P	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Business Process Manager	MG1731	M	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Buyer	PR1190	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Cable Services Supervisor	PR1200	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Call Center Analyst	PR1210	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Centralized PD Payroll Coordinator	PR1220	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Chemist	PR5010	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Chief Deputy City Marshal	PR1240	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief Financial Svcs Officer	DH1021	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Helicopter Pilot	MG1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief Judge	AP1011	E	400	Set by agreement									
Chief of Staff	MG1141	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Chief Performance Officer	DH1031	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Prosecutor	PR1250	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
City Attorney	AP1021	E	400	Set by agreement									
City Auditor	AP1031	E	400	Set by agreement									
City Forester	PR1261	A	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
City Manager	AP1041	E	400	Set by agreement									
City Marshal	AD1171	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
City Secretary	AP1051	E	400	Set by agreement									
Clerk Of Municipal Court	AD1181	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Code Compliance Director	DH1041	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Code Compliance Officer	PS5030	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Code Compliance Superintendent	MG1151	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Code Compliance Supervisor	PR1281	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Code Compliance Technician	ST5040	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Combination Inspector	TC5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Commun/Public Engagement Director	DH1191	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Communication Coordinator	PR1290	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Communication Shift Supervisor	PS5041	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Communications Specialist	PR1300	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Center Aide	ST5050	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Community Center Coordinator	PR1311	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Center Supervisor	PR1321	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Services Manager	MG1161	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Compliance and Planning Manager	MG1171	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Computer Forensic Examiner	PR1330	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Construction Inspection Supervisor	PR1351	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Construction Inspector I	TC5050	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Construction Inspector II	TC5060	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Construction Manager	MG1181	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Construction Superintendent	MG1191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Consumer Health Specialist	TC5070	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Contract Compliance Specialist	PR1360	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Contract Compliance Technician	TC5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Contract Services Administrator	MG1201	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Courier	ST5060	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Crime Analyst	PR1370	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Lab Qa Coordinator	PR1380	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Criminal Intelligence Analyst	PR1390	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Cross Connection Tech Supervisor	PR1401	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Cross Connection Technician	ST5070	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Custodian	ST5080	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Customer Service Administrator	MG1211	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Info Specialist	CL5030	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Customer Service Manager	MG1221	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Customer Service Representative I	CL5040	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Customer Service Representative II	CL5050	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Customer Service Supervisor	PR1411	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Customer Solutions Analyst	PR1270	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Data Reporting Supervisor	PR1421	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Data Reporting Technician	CL5060	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Database Administrator	PR1430	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Deputy Chief Judge	AP1061	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Deputy Chief of Staff	PR1050	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Deputy City Attorney	AD1191	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Deputy City Marshal	PS5050	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Deputy Court Clerk	PR1441	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Deputy Water Director	DD1011	E	308	56.14	116,772	65.26	135,747	74.39	154,722	83.51	173,698	92.63	192,673
Development Inspection Specialist	TC5090	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Development Inspection Supervisor	PR1451	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Project Coordinator	PR1460	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
District Superintendent	MG1231	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Economic Development Director	DH1051	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Economic Development Manager	PR1471	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Economic Development Specialist	PR1480	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Educational Strategy Director	DH1201	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Electronics Technician	TC5100	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Eligibility Specialist	TC5110	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Emergency Management Coordinator	MG1241	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Emergency Management Officer I	PR1490	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Emergency Mgmt Officer II	PR1500	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Employee Labor Relations Manager	MG1251	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Energy Compliance Analyst	PR5090	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Energy Manager	MG1741	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Engineering Manager	MG1261	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Engineering Technician I	TC5120	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician II	TC5130	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Environmental Program Manager	MG1271	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Environmental Specialist	TC5140	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Environmental Supervisor	PR1511	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Environmental Technician	ST5090	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Equipment Operator	ST5100	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Facilities Planner	TC5150	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Facilities Superintendent	MG1291	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Facilities Supervisor	PR1521	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
FD Protection Specialist	PR1530	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Operations Crewleader	ST5110	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Field Operations Supervisor	PR1541	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Operations Superintendent	MG1301	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Field Services Representative	ST5120	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Financial Reporting Coordinator	PR1551	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Financial Services Manager	MG1311	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Fire Assistant Chief	1027	E	Y08	68.43	142,340	71.17	148,035	73.91	153,730	76.65	159,425	79.38	165,120
Fire Chief	DH1061	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Fire Deputy Chief	1532	N	Y07	60.91	126,693	63.35	131,759	65.78	136,824	68.22	141,889	70.65	146,954
Fire Trainee	1026	N	Y17	19.19	39,915								
Firearms Technician	PS5240	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Fleet Analyst	PR5130	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Fleet Coordinator	TC5160	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Fleet Crewleader	ST5130	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Fleet Mechanic I	ST5140	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Fleet Mechanic II	ST5150	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Fleet Services Manager	MG1701	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Fleet Superintendent	MG1321	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Fleet Supervisor	PR1561	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Food & Beverage Attendant	CL5070	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Forensic Division Manager	MG1331	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Forensic Scientist	PR1570	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Forensic Supervisor	PR2821	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Garden Center Coordinator	PR2831	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Gardener	ST5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Gas Lease Analyst	PR5140	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Gas Well Inspector	TC5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Gas Well Manager	MG1341	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Golf Professional	PR1580	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Golf Shop Attendant	CL5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Governmental Affairs Liaison	PR1591	A	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Graduate Engineer	PR1600	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Grants Manager	MG1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Grants Specialist	PR1610	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Graphic Artist	TC5180	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Greenhouse Attendant	ST5170	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Ground Transportation Coordinator	PR1620	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Hearing Officer	AP1070	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Helicopter Mechanic	ST5180	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Helicopter Pilot	TC5190	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Historic Site Supervisor	PR2921	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Horse Trainer	PS5060	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Housing Development Manager	PR1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Housing Program Supervisor	PR1641	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Housing Rehabilitation Technician I	TC5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Housing Rehabilitation Technician II	TC5210	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
HRIS Manager	MG1691	P	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
HRIS Specialist	PR1650	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Human Relations Administrator	MG1361	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Human Relations Coordinator	PR1660	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Human Relations Investigator	PR1670	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Relations Manager	MG1371	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Resources Analyst	PR1680	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Resources Coordinator	PR1690	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Resources Director	DH1071	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Human Resources Manager	MG1381	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Services Coordinator	PR1700	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Services Manager	MG1391	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Human Services Specialist	TC5220	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Infrastructure QC Specialist	PR1710	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Instrumentation/Elect Supervisor	PR1721	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Instrumentation/Elect Technician	TC5230	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Intoxilyzer Operator	PS5070	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
IT Auditor	PR1730	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
IT Business Planner I	PR1740	A	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Business Planner II	PR1750	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Systems Coordinator	PR1760	A	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Change Management Analyst	PR2840	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Communications Technician	TC5240	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
IT Help Desk Technician	TC5250	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Information Security Analyst	PR1770	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Operations Specialist	TC5260	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT PC Support Specialist	TC5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Programmer/Analyst I	TC5670	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
IT Programmer/Analyst II	PR1790	C	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Project Consultant	PR1800	A	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
IT Services Specialist	TC5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Solutions Director	DH1081	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
IT Solutions Manager	MG1401	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
IT Solutions Supervisor	PR1811	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Tech Support Analyst I	TC5620	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
IT Tech Support Analyst II	PR1830	C	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Telecommunications Technician	TC5290	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Jury Coordinator	TC5300	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Laboratory Supervisor	PR1841	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Lake Worth & Security Manager	MG1411	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Land Agent	PR1850	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Landscape Architect	PR2450	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Landscape Architect Manager	PR1871	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Latent Print Examiner	PS5080	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Latent Print Supervisor	PR2851	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Latent Print Technician	PS5090	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Lean Administrator	MG1711	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Lease Manager	MG1421	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Legal Assistant	CL5090	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Librarian	PR5020	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Librarian Manager	MG1431	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Supervisor	PR1891	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Library Assistant	TC5310	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Library Director	DH1091	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Library Page	CL5100	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Loan Services Representative	TC5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Maintenance Worker	ST5190	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Management Analyst I	PR1900	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Management Analyst II	PR1911	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Media Services Specialist	TC5330	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Microbiologist	PR5030	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Municipal Court Clerk	CL5110	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Municipal Court Services Director	DH1101	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Municipal Judge	AP1080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Natural Scientist	PR1930	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Natural Scientist Supervisor	PR1941	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Nature Center Manager	MG1441	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Neighborhood Develop Coordinator	PR1950	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Develop Manager	MG1451	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Neighborhood Develop Specialist	PR1960	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Neighborhood Services Director	DH1111	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Neighborhood Services Liaison	TC5630	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Neighborhood Services Manager	PR2811	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Office Assistant	CL5120	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Operation and Maintenance Technician	TC5340	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Park & Recreation Director	DH1121	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Park Planner	PR1860	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Parking Compliance Technician	PS5100	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Parking Operations Manager	PR1971	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Parts Expediter	CL5130	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Parts/Materials Supervisor	PR1981	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Supervisor	PR1991	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Technician	CL5140	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
PeopleSoft Functional Analyst	PR2000	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
PeopleSoft Systems Administrator	PR2010	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Performance Administrator	MG1461	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Performance Analyst	PR2020	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Pesticide Applicator	ST5200	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Planner	PR2030	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Planner-Scheduler	PR2980	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Planning Assistant	TC5350	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Planning Manager	MG1481	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Planning/Development Director	DH1131	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Plans Examiner	TC5360	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Plans Examiner Supervisor	PR2041	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Assistant Chief	1006	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Police Chief	DH1141	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Police Commander	1564	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Police Deputy Chief	1530	E	306	51.45	107,022	59.81	124,414	68.18	141,805	76.54	159,196	84.90	176,587
Police Employment Services Manager	MG1491	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Police Employment Specialist	PR2051	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Range Technician	PS5110	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Police Trainee	1000	N	X17	19.25	40,040								
Policy Analyst	PR2060	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Polygraph Examiner	PS5120	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Process Control Systems Specialist	PR2990	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Professional Engineer	PR2070	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216



**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Program Coordinator	PR2861	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Program Support Division Administrator	PR2080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Project Assistant	TC5640	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Project Controls Specialist I	PR2090	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Project Controls Specialist II	PR5150	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Project Mgmt Info Sys Specialsit	PR2100	C	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Property & Casualty Adjuster	PR2230	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Property & Casualty Manager	MG1551	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Property Control Attendant	ST5210	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Property Control Specialist	CL5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Supervisor	PR2111	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Property Management Director	DH1151	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Prosecuting Attorney	PR2120	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Protective Gear Specialist	ST5220	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Education Prgm Coordinator	PR2130	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Public Education Specialist	TC5680	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Public Events Attendant	ST5230	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Public Events Coordinator	TC5370	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Public Facilities/Events Director	DH1161	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Public Information Coordinator	CL5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Information Specialist	CL5180	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Public Safety Communicator I	PS5130	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Public Safety Communicator II	PS5140	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Public Safety Support Manager	MG1501	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Manager	MG1511	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Supervisor	PR2151	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Quality Control Specialist	PR2160	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Quality Improvement Specialist	CL5290	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Real Property Manager	MG1521	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Records Analyst	PR2170	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Records Manager	MG1531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Recreation Programmer	TC5690	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Regional Librarian Supervisor	PR2191	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Regional Transportation Coordinator	PR2201	A	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Registered Architect	PR2210	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Regulatory/Environmental Admin	MG1541	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Safety Coordinator	PR5080	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Safety Manager	MG1721	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Safety Officer	PR2970	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales and Events Manager	PR2240	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales Associate	CL5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Security Guard	PS5150	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Security Supervisor	PS5231	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Security Systems Technician	TC5380	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Service Writer	TC5390	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Signal Systems Crewleader	ST5480	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Signal Systems Supervisor	PR2891	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Signal Systems Technician I	ST5460	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Signal Systems Technician II	ST5470	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Signs Fabricator	ST5250	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Skilled Trades Technician I	ST5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Skilled Trades Technician II	ST5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sports Field Monitor	ST5490	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Sr Account Technician	CL5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Accountant	PR2260	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Administrative Assistant	PR2270	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Administrative Services Manager	MG1561	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Arborist	ST5450	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Assistant City Attorney	PR2280	P	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Sr Asst City Attny Sect Chief	MG1571	P	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Auditor	PR2290	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Auto Body Repairer	ST5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Budget Analyst	PR2300	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Business Process Analyst	PR3010	P	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr Buyer	PR2310	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Capital Projects Officer	PR2320	A	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Chemist	PR2330	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Code Compliance Officer	PS5160	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Combination Inspector	TC5400	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Construction Inspector	TC5410	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Consumer Health Specialist	TC5420	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Contract Compliance Specialist	PR2341	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Crime Analyst	PR2871	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Customer Service Representative	CL5220	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Data Reporting Technician	CL5230	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Deputy City Marshal	PS5171	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Emergency Mgmt Officer	PR2351	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Engineering Technician	TC5430	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Environmental Specialist	PR2360	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Equipment Operator	ST5290	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Facilities Planner	PR2941	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Fld Services Representative	ST5300	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fleet Mechanic	ST5310	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Food & Beverage Attendant	CL5240	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Sr Forensic Scientist	PR2370	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Gardener	ST5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Grants Specialist	PR2381	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Graphic Artist	TC5440	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Human Rel Investigator	PR2391	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Resources Analyst	PR2400	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Services Specialist	TC5700	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Instrumentation/Elect Technician	TC5451	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Business Planner	PR2420	A	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Communications Technician	TC5460	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr IT Help Desk Technician	TC5470	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Operations Specialist	TC5480	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Programmer/Analyst	PR2430	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Services Specialist	TC5490	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Solutions Manager	MG1581	E	713	47.41	98,613	54.52	113,405	61.63	128,196	68.74	142,988	75.86	157,780
Sr IT Tech Support Analyst	PR2440	C	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Sr IT Telecommunications Technician	TC5500	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Land Agent	PR2880	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Librarian	PR2461	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Loan Services Representative	TC5510	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Maintenance Worker	ST5330	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Management Analyst	MG1591	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Microbiologist	PR2470	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Municipal Court Clerk	CL5250	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr PeopleSoft Functionl Analyst	PR2480	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Sr PeopleSoft Systems Administrator	PR2490	C	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
Sr Planner	PR2501	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Plans Examiner	TC5520	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Professional Engineer	PR2510	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Project Controls Specialist	PR2521	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Property Control Specialist	CL5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Property&Casualty Adjuster	PR2561	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Public Events Manager	PR2531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Public Safety Communicator	PS5180	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Quality Control Special	PR2961	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Records Analyst	PR2540	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Recreation Programmer	TC5710	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Sales and Events Manager	PR2571	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Skilled Trades Technician	ST5340	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Survey Technician	TC5530	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Utility Rate Analyst	PR2590	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Victim Asst Specialist	PR2600	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Warrant/Identification Technician	PS5190	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Water Dispatch Representative	CL5270	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Water Systems Mechanic	ST5350	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Water Systems Technician	TC5540	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Stagehand	ST5360	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Stagehand Crewleader	ST5371	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Stock Clerk	CL5280	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Survey Superintendent	MG1601	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Survey Supervisor	PR2621	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Survey Technician	TC5550	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Systems Administrator	PR2641	C	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Talent Development Specialist	PR5100	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Technical Services Coordinator	MG1611	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Teen Court Coordinator	TC5721	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
TPW Superintendent	MG1621	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Traffic Control Supervisor	PS5201	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Control Technician	PS5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Traffic Services Worker	ST5380	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Traffic Systems Crewleader	ST5390	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Systems Supervisor	PR2661	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Traffic Systems Technician I	ST5400	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Traffic Systems Technician II	ST5410	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Training Specialist	PR2670	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Transportation Manager	MG1681	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Transportation/Planning Administrator	MG1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Transportation/Public Wks Director	DH1171	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Treasury Supervisor	PR2691	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Utility Line Technician	TC5560	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Veterinarian	PR2910	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Veterinary Technician	TC5570	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Victim Assistance Coordinator	PR2711	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Victim Assistance Specialist	PR5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Video Producer/Director	PR5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Volunteer Coordinator	TC5740	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Warrant/Identification Supervisor	PR2751	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Warrant/Identification Technician	PS5220	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Water Conservation Manager	MG1651	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Customer Relations Manager	PR2761	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Water Director	DH1181	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Water Dispatch Representative	CL5300	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Water Quality Manager	MG1661	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Security Coordinator	PR2771	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Water Systems Mechanic I	ST5430	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Mechanic II	ST5440	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Water Systems Sampler	TC5580	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Specialist	TC5591	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Water Systems Superintendent	MG1671	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Water Systems Supervisor	PR2781	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Water Systems Technician I	TC5600	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**

Job Title	Job Code*	FLSA Status	Grade	Minimum		Quartile 2**		Midpoint		Quartile 4**		Maximum	
				Quartile 1**				Quartile 3**					
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Water Systems Technician II	TC5610	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Web Designer	PR2790	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922

**\* Job Family Description is located in Job Code**

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

**\*\* Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile. At times, salary increase eligibility may be partially dependent upon an employee's current quartile.

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	19.25	40,040								
Police Assistant Chief	1006	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Fire Trainee	1026	N	Y17	19.19	39,915								
Fire Assistant Chief	1027	E	Y08	68.43	142,340	71.17	148,035	73.91	153,730	76.65	159,425	79.38	165,120
Police Deputy Chief	1530	E	306	51.45	107,022	59.81	124,414	68.18	141,805	76.54	159,196	84.90	176,587
Fire Deputy Chief	1532	N	Y07	60.91	126,693	63.35	131,759	65.78	136,824	68.22	141,889	70.65	146,954
Police Commander	1564	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Fire Director	AD1011	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Auditor	AD1021	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Secretary	AD1031	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Code Compliance Director	AD1041	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Finance Director	AD1051	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Human Resources Director	AD1061	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst IT Solutions Director	AD1071	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Library Director	AD1081	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Municipal Court Svcs Director	AD1091	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Park/Recreation Director	AD1101	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Planning/Development Director	AD1111	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Police Director	AD1121	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Property Mgmt Director	AD1131	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Pub Facilities/Events Director	AD1141	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Trans/Public Works Director	AD1151	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Director	AD1161	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
City Marshal	AD1171	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Clerk Of Municipal Court	AD1181	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Deputy City Attorney	AD1191	E	307	53.72	111,737	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Neighborhood Svcs Director	AD1221	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Econ Dev Director	AD1231	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Aviation Director	AD1241	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Chief Judge	AP1011	E	400	Set by agreement									
City Attorney	AP1021	E	400	Set by agreement									
City Auditor	AP1031	E	400	Set by agreement									
City Manager	AP1041	E	400	Set by agreement									
City Secretary	AP1051	E	400	Set by agreement									
Deputy Chief Judge	AP1061	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Hearing Officer	AP1070	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Municipal Judge	AP1080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Account Technician	CL5010	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Administrative Technician	CL5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Customer Service Info Specialist	CL5030	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Customer Service Representative I	CL5040	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Customer Service Representative II	CL5050	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Data Reporting Technician	CL5060	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Food & Beverage Attendant	CL5070	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Golf Shop Attendant	CL5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Legal Assistant	CL5090	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Library Page	CL5100	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Municipal Court Clerk	CL5110	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Office Assistant	CL5120	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Parts Expediter	CL5130	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Payroll Technician	CL5140	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Specialist	CL5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Information Coordinator	CL5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Information Specialist	CL5180	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sales Associate	CL5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Account Technician	CL5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Customer Service Representative	CL5220	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Data Reporting Technician	CL5230	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Food & Beverage Attendant	CL5240	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Sr Municipal Court Clerk	CL5250	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Property Control Specialist	CL5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Water Dispatch Representative	CL5270	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Stock Clerk	CL5280	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Quality Improvement Specialist	CL5290	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Water Dispatch Representative	CL5300	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Deputy Water Director	DD1011	E	308	56.14	116,772	65.26	135,747	74.39	154,722	83.51	173,698	92.63	192,673
Aviation Director	DH1011	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Financial Svcs Officer	DH1021	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Performance Officer	DH1031	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Code Compliance Director	DH1041	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604



**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Economic Development Director	DH1051	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Fire Chief	DH1061	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Human Resources Director	DH1071	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
IT Solutions Director	DH1081	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Library Director	DH1091	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Municipal Court Services Director	DH1101	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Neighborhood Services Director	DH1111	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Park & Recreation Director	DH1121	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Planning/Development Director	DH1131	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Police Chief	DH1141	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Property Management Director	DH1151	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Public Facilities/Events Director	DH1161	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Transportation/Public Wks Director	DH1171	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Water Director	DH1181	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Commun/Public Engagement Director	DH1191	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Educational Strategy Director	DH1201	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Asst City Manager	EX1011	E	312	72.61	151,038	84.41	175,582	96.21	200,126	108.01	224,669	119.81	249,213
Administrative Services Manager	MG1011	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Airport Manager	MG1021	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Architectural Services Manager	MG1031	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst Clerk of the Court	MG1041	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst To City Manager	MG1051	E	301	43.10	89,642	50.10	104,208	57.10	118,775	64.11	133,342	71.11	147,909
Audit Manager	MG1061	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Billing & Accounting Manager	MG1071	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Botanic Garden Superintendent	MG1081	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Budget Manager	MG1091	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Building Code Administrator	MG1101	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Development Manager	MG1111	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Chief Helicopter Pilot	MG1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief of Staff	MG1141	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Code Compliance Superintendent	MG1151	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Services Manager	MG1161	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Compliance and Planning Manager	MG1171	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Construction Manager	MG1181	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Construction Superintendent	MG1191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Contract Services Administrator	MG1201	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Administrator	MG1211	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Manager	MG1221	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
District Superintendent	MG1231	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Emergency Management Coordinator	MG1241	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Employee Labor Relations Manager	MG1251	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Engineering Manager	MG1261	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Environmental Program Manager	MG1271	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Facilities Superintendent	MG1291	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Field Operations Superintendent	MG1301	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Financial Services Manager	MG1311	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Fleet Superintendent	MG1321	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Forensic Division Manager	MG1331	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Gas Well Manager	MG1341	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Grants Manager	MG1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Relations Administrator	MG1361	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Human Relations Manager	MG1371	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Resources Manager	MG1381	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Services Manager	MG1391	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
IT Solutions Manager	MG1401	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Lake Worth & Security Manager	MG1411	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Lease Manager	MG1421	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Manager	MG1431	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Nature Center Manager	MG1441	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Neighborhood Develop Manager	MG1451	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Performance Administrator	MG1461	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Planning Manager	MG1481	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Police Employment Services Manager	MG1491	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Public Safety Support Manager	MG1501	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Manager	MG1511	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Real Property Manager	MG1521	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Records Manager	MG1531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Regulatory/Environmental Administrator	MG1541	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Property & Casualty Manager	MG1551	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Administrative Services Manager	MG1561	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Asst City Attny Sect Chief	MG1571	P	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr IT Solutions Manager	MG1581	E	713	47.41	98,613	54.52	113,405	61.63	128,196	68.74	142,988	75.86	157,780
Sr Management Analyst	MG1591	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Survey Superintendent	MG1601	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Technical Services Coordinator	MG1611	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
TPW Superintendent	MG1621	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Transportation/Planning Administrator	MG1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Water Conservation Manager	MG1651	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Quality Manager	MG1661	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Systems Superintendent	MG1671	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Transportation Manager	MG1681	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
HRIS Manager	MG1691	P	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Fleet Services Manager	MG1701	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Lean Administrator	MG1711	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Safety Manager	MG1721	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Process Manager	MG1731	M	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Energy Manager	MG1741	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Accountant	PR1010	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Accounting Services Supervisor	PR1021	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Administrative Svc Coordinator	PR1030	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Airport Supervisor	PR1041	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Deputy Chief of Staff	PR1050	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst City Attorney I	PR1060	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst City Attorney II	PR1070	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Asst Facilities Superintendent	PR1091	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Field Operations Supervisor	PR1101	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Public Safety Support Manager	PR1111	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst TPW Superintendent	PR1121	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Water Systems Superintendent	PR1131	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Athletic Coordinator	PR1141	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Auditor	PR1150	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Budget Analyst I	PR1160	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Budget Analyst II	PR1171	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Business Develop Coordinator	PR1180	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Buyer	PR1190	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Cable Services Supervisor	PR1200	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Call Center Analyst	PR1210	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Centralized PD Payroll Coordinator	PR1220	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Chief Deputy City Marshal	PR1240	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief Prosecutor	PR1250	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
City Forester	PR1261	A	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Customer Solutions Analyst	PR1270	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Code Compliance Supervisor	PR1281	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Communication Coordinator	PR1290	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Communications Specialist	PR1300	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Center Coordinator	PR1311	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Center Supervisor	PR1321	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Computer Forensic Examiner	PR1330	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Construction Inspection Supervisor	PR1351	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Contract Compliance Specialist	PR1360	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Analyst	PR1370	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Lab Qa Coordinator	PR1380	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Criminal Intelligence Analyst	PR1390	A	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Cross Connection Tech Supervisor	PR1401	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Customer Service Supervisor	PR1411	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Data Reporting Supervisor	PR1421	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Database Administrator	PR1430	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Deputy Court Clerk	PR1441	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Inspection Supervisor	PR1451	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Project Coordinator	PR1460	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Economic Development Manager	PR1471	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Economic Development Specialist	PR1480	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Emergency Management Officer I	PR1490	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Emergency Mgmt Officer II	PR1500	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Environmental Supervisor	PR1511	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Facilities Supervisor	PR1521	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
FD Protection Specialist	PR1530	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Operations Supervisor	PR1541	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Financial Reporting Coordinator	PR1551	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Fleet Supervisor	PR1561	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Forensic Scientist	PR1570	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Golf Professional	PR1580	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Governmental Affairs Liaison	PR1591	A	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Graduate Engineer	PR1600	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Grants Specialist	PR1610	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Ground Transportation Coordinator	PR1620	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Housing Development Manager	PR1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Housing Program Supervisor	PR1641	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
HRIS Specialist	PR1650	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Relations Coordinator	PR1660	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Human Relations Investigator	PR1670	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Resources Analyst	PR1680	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Resources Coordinator	PR1690	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Services Coordinator	PR1700	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Infrastructure QC Specialist	PR1710	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Instrumentation/Elect Supervisor	PR1721	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
IT Auditor	PR1730	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
IT Business Planner I	PR1740	A	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Business Planner II	PR1750	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Systems Coordinator	PR1760	A	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Information Security Analyst	PR1770	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Programmer/Analyst II	PR1790	C	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Project Consultant	PR1800	A	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
IT Solutions Supervisor	PR1811	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Tech Support Analyst II	PR1830	C	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
Laboratory Supervisor	PR1841	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Land Agent	PR1850	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Park Planner	PR1860	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Landscape Architect Manager	PR1871	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Supervisor	PR1891	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Management Analyst I	PR1900	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Management Analyst II	PR1911	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Natural Scientist	PR1930	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Natural Scientist Supervisor	PR1941	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Develop Coordinator	PR1950	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Neighborhood Develop Specialist	PR1960	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Parking Operations Manager	PR1971	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Parts/Materials Supervisor	PR1981	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Supervisor	PR1991	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
PeopleSoft Functional Analyst	PR2000	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
PeopleSoft Systems Administrator	PR2010	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Performance Analyst	PR2020	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Planner	PR2030	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Plans Examiner Supervisor	PR2041	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Employment Specialist	PR2051	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Policy Analyst	PR2060	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Professional Engineer	PR2070	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Program Support Division Administrator	PR2080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Project Controls Specialist I	PR2090	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Project Mgmt Info Sys Specialist	PR2100	C	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Property Control Supervisor	PR2111	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Prosecuting Attorney	PR2120	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Public Education Prgm Coordinator	PR2130	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Purchasing Supervisor	PR2151	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Quality Control Specialist	PR2160	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Records Analyst	PR2170	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Regional Librarian Supervisor	PR2191	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Regional Transportation Coordinator	PR2201	A	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Registered Architect	PR2210	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Property & Casualty Adjuster	PR2230	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales and Events Manager	PR2240	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Accountant	PR2260	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Administrative Assistant	PR2270	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Assistant City Attorney	PR2280	P	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Sr Auditor	PR2290	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Budget Analyst	PR2300	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Buyer	PR2310	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Capital Projects Officer	PR2320	A	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Chemist	PR2330	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Contract Compliance Specialist	PR2341	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Emergency Mgmt Officer	PR2351	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Environmental Specialist	PR2360	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Forensic Scientist	PR2370	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Grants Specialist	PR2381	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Rel Investigator	PR2391	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Resources Analyst	PR2400	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr IT Business Planner	PR2420	A	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Programmer/Analyst	PR2430	C	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Tech Support Analyst	PR2440	C	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Landscape Architect	PR2450	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Librarian	PR2461	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Microbiologist	PR2470	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr PeopleSoft Functionl Analyst	PR2480	A	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Sr PeopleSoft Systems Administrator	PR2490	C	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
Sr Planner	PR2501	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Professional Engineer	PR2510	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Project Controls Specialist	PR2521	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Public Events Manager	PR2531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Records Analyst	PR2540	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Property&Casualty Adjuster	PR2561	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Sales and Events Manager	PR2571	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Utility Rate Analyst	PR2590	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Victim Asst Specialist	PR2600	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Survey Supervisor	PR2621	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Systems Administrator	PR2641	C	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Traffic Systems Supervisor	PR2661	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Training Specialist	PR2670	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Treasury Supervisor	PR2691	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Victim Assistance Coordinator	PR2711	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Warrant/Identification Supervisor	PR2751	A	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Water Customer Relations Manager	PR2761	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Water Security Coordinator	PR2771	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Water Systems Supervisor	PR2781	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Web Designer	PR2790	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst City Atty/DFW Airprt Attorney	PR2800	P	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Neighborhood Services Manager	PR2811	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Forensic Supervisor	PR2821	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Garden Center Coordinator	PR2831	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
IT Change Management Analyst	PR2840	A	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
Latent Print Supervisor	PR2851	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Program Coordinator	PR2861	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Crime Analyst	PR2871	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Land Agent	PR2880	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Signal Systems Supervisor	PR2891	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Veterinarian	PR2910	P	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Historic Site Supervisor	PR2921	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst Historic Site Supervisor	PR2931	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Facilities Planner	PR2941	P	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
AMI Administrator	PR2951	A	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Quality Control Special	PR2961	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Safety Officer	PR2970	A	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Planner-Scheduler	PR2980	A	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Process Control Systems Specialist	PR2990	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Business Process Analyst II	PR3000	P	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Sr Business Process Analyst	PR3010	P	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Chemist	PR5010	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Librarian	PR5020	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Microbiologist	PR5030	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Victim Assistance Specialist	PR5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Video Producer/Director	PR5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Safety Coordinator	PR5080	P	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Energy Compliance Analyst	PR5090	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Talent Development Specialist	PR5100	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Airport Project Coordinator	PR5110	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asset Management Specialist	PR5120	P	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Fleet Analyst	PR5130	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Gas Lease Analyst	PR5140	P	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Project Controls Specialist II	PR5150	P	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Airport Operations Officer	PS5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Animal Control Officer	PS5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662



**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Code Compliance Officer	PS5030	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Communication Shift Supervisor	PS5041	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Deputy City Marshal	PS5050	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Horse Trainer	PS5060	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Intoxilyzer Operator	PS5070	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Latent Print Examiner	PS5080	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Latent Print Technician	PS5090	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Parking Compliance Technician	PS5100	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Police Range Technician	PS5110	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Polygraph Examiner	PS5120	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Public Safety Communicator I	PS5130	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Public Safety Communicator II	PS5140	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Security Guard	PS5150	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Sr Code Compliance Officer	PS5160	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Deputy City Marshal	PS5171	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Public Safety Communicator	PS5180	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Warrant/Identification Technician	PS5190	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Traffic Control Supervisor	PS5201	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Control Technician	PS5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Warrant/Identification Technician	PS5220	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Security Supervisor	PS5231	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Firearms Technician	PS5240	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Animal Shelter Technician	ST5010	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Arborist	ST5020	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Auto Body Repairer	ST5030	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Code Compliance Technician	ST5040	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Community Center Aide	ST5050	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Courier	ST5060	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Cross Connection Technician	ST5070	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Custodian	ST5080	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Environmental Technician	ST5090	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Equipment Operator	ST5100	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Field Operations Crewleader	ST5110	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Field Services Representative	ST5120	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Fleet Crewleader	ST5130	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Fleet Mechanic I	ST5140	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Fleet Mechanic II	ST5150	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Gardener	ST5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Greenhouse Attendant	ST5170	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Helicopter Mechanic	ST5180	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Maintenance Worker	ST5190	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Pesticide Applicator	ST5200	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Attendant	ST5210	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Protective Gear Specialist	ST5220	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Events Attendant	ST5230	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Signs Fabricator	ST5250	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Skilled Trades Technician I	ST5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Skilled Trades Technician II	ST5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Auto Body Repairer	ST5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Equipment Operator	ST5290	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fld Services Representative	ST5300	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fleet Mechanic	ST5310	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Gardener	ST5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Maintenance Worker	ST5330	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Sr Skilled Trades Technician	ST5340	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Water Systems Mechanic	ST5350	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Stagehand	ST5360	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Stagehand Crewleader	ST5371	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Traffic Services Worker	ST5380	N	502	12.77	26,571	14.37	29,893	15.97	33,214	17.57	36,535	19.16	39,857
Traffic Systems Crewleader	ST5390	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Systems Technician I	ST5400	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Traffic Systems Technician II	ST5410	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Water Systems Mechanic I	ST5430	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Mechanic II	ST5440	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Arborist	ST5450	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Signal Systems Technician I	ST5460	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Signal Systems Technician II	ST5470	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Signal Systems Crewleader	ST5480	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sports Field Monitor	ST5490	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Administrative Assistant	TC5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst Golf Professional	TC5020	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Parts/Materials Supervisor	TC5030	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Combination Inspector	TC5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Construction Inspector I	TC5050	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Construction Inspector II	TC5060	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Consumer Health Specialist	TC5070	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Contract Compliance Technician	TC5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Development Inspection Specialist	TC5090	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Electronics Technician	TC5100	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Eligibility Specialist	TC5110	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician I	TC5120	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician II	TC5130	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Environmental Specialist	TC5140	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Facilities Planner	TC5150	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Fleet Coordinator	TC5160	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Gas Well Inspector	TC5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Graphic Artist	TC5180	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Helicopter Pilot	TC5190	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Housing Rehabilitation Technician I	TC5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Housing Rehabilitation Technician II	TC5210	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Human Services Specialist	TC5220	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Instrumentation/Elect Tech	TC5230	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Communications Technician	TC5240	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
IT Help Desk Technician	TC5250	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Operations Specialist	TC5260	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT PC Support Specialist	TC5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Services Specialist	TC5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Telecommunications Technician	TC5290	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Jury Coordinator	TC5300	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Library Assistant	TC5310	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Loan Services Representative	TC5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Media Services Specialist	TC5330	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Operation and Maintenance Technician	TC5340	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Planning Assistant	TC5350	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Plans Examiner	TC5360	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Public Events Coordinator	TC5370	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Security Systems Technician	TC5380	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Service Writer	TC5390	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Sr Combination Inspector	TC5400	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Construction Inspector	TC5410	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Consumer Health Specialist	TC5420	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Engineering Technician	TC5430	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Graphic Artist	TC5440	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Instrumentation/Elect Technician	TC5451	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Communications Technician	TC5460	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr IT Help Desk Technician	TC5470	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Operations Specialist	TC5480	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Services Specialist	TC5490	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr IT Telecommunications Technician	TC5500	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Loan Services Representative	TC5510	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Plans Examiner	TC5520	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Survey Technician	TC5530	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Water Systems Technician	TC5540	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Survey Technician	TC5550	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Utility Line Technician	TC5560	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Veterinary Technician	TC5570	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Sampler	TC5580	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Specialist	TC5591	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Water Systems Technician I	TC5600	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Technician II	TC5610	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
IT Tech Support Analyst I	TC5620	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Neighborhood Services Liaison	TC5630	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Project Assistant	TC5640	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Asst Data Reporting Supervisor	TC5651	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Programmer/Analyst I	TC5670	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Public Education Specialist	TC5680	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Recreation Programmer	TC5690	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Human Services Specialist	TC5700	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Recreation Programmer	TC5710	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Teen Court Coordinator	TC5721	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Volunteer Coordinator	TC5740	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Business Process Analyst I	TC5750	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

**\* Job Family Description is located in Job Code**

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

**\*\* Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile. At times, salary increase eligibility may be partially dependent upon an employee's current quartile.

**City of Fort Worth**  
**FY2019 Salary Schedule (by Job Title)**  
**Temporary Classifications**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Clerk-Temporary Pool	PT5010	N	n/a										
Administrative Assistant-Temp	PT5020	N	n/a										
Administrative Secretary-Temp	PT5030	N	n/a										
Administrative Tech-Temporary	PT5040	N	n/a										
Adult Athletics Game Official	PT5050	N	n/a	20.00 per game									
Athletics Program Assistant	PT5100	N	n/a	12.50									
Customer Service Rep (Typing)	PT5110	N	n/a										
Customer Service Rep-Temp	PT5120	N	n/a										
Engineering Tech - Temp	PT5130	N	n/a										
Extra Help	PT5140	N	n/a										
Fire Cadet	PT5150	N	n/a	9.98									
Golf Cart Attendant	PT5360	N	n/a	8.00									
Head Lifeguard	PT5160	N	n/a	11.00									
Intern	PT5400	N	n/a										
Jc Office Aide II	PT5180	N	n/a										
Lifeguard	PT5200	N	n/a	10.00									
Natural Scientist Assistant	PT5340	N	n/a										
Office Assist (Typing) -Temp	PT5210	N	n/a										
Office Assistant-Temp Pool	PT5220	N	n/a										
Police Cadet	PT5230	N	n/a	9.98									
Police Reserve (volunteer)	PT5240	N	n/a										
Pool Attendant	PT5250	N	n/a	8.25									
Pool/Lifeguard Manager	PT5260	N	n/a	12.50									
Recreation Assistant	PT5390	N	n/a										
Recreation Instructor	PT5380	N	n/a										
Site Supervisor	PT5370	N	n/a	12.00									
Sr Customer Service Rep-Temp	PT5290	N	n/a										
Video Technician	PT5350	N	n/a										
Youth Athletics Game Official	PT5320	N	n/a	20.00 per game									
Youth Track Assistant	PT5330	N	n/a	7.25									

**City of Fort Worth  
FY2019 Salary Schedule (by Job Title)**

**Mayor, Council, and Council Aide**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E			25,000								
Council Aide	MC1021	A		29.71*									
Mayor	MC1031	E			29,000								
Mayor Pro Tem	MC1041	E			25,000								

\*Effective 11/24/2018

**CITY OF FORT WORTH**  
**Fire Civil Service Classifications**  
**Salary Schedule for FY 2018 - 2019**

CODE	TITLE	SCH	Base Pay	Base + 1	Base + 2	Base + 3	Base + 4	Base + 5	Base + 6	Base + 7	Base + 8	Base + 9	Base + 14
	40 HOUR SCHEDULE			(1st Year)	(2nd Year)	(3rd Year)	(4th Year)	(5th Year)	(6th Year)	(7th Year)	(8th Year)	(9th Year)	(14th Year)
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
1032	FIRE FIGHTER	HR	25.71	26.98	28.33	29.75	32.17	33.77	33.77	33.77	33.77	34.76	35.74
		Annual	53,477	56,118	58,926	61,880	66,914	70,242	70,242	70,242	70,242	72,301	74,339
1031	FIRE ENGINEER	HR			34.18	35.89	36.97	36.97	36.97	36.97	36.97	38.05	39.12
		Annual			71,094	74,651	76,898	76,898	76,898	76,898	76,898	79,144	81,370
1030	FIRE LIEUTENANT	HR					38.65	40.57	40.57	40.57	40.57	41.75	42.93
		Annual					80,392	84,386	84,386	84,386	84,386	86,840	89,294
1029	FIRE CAPTAIN	HR							43.08	45.23	45.23	46.55	47.86
		Annual							89,606	94,078	94,078	96,824	99,549
1028	FIRE BATTALION CHIE	HR									49.22	53.19	54.69
		Annual									102,378	110,635	113,755

**Across the Board (ATB) Pay Raise Percentages:**

**FY2018/2019 0.00%** Effective first pay period of FY 2018/2019 - **Pending CBA Negotiations**

**FY2019/2020 0.00%** Effective first pay period of FY 2019/2020 - **Pending CBA Negotiations**

**FY2020/2021 0.00%** Effective first pay period of FY 2020/2021 - **Pending CBA Negotiations**

**FY2021/2022 0.00%** Effective first pay period of FY 2021/2022 - **Pending CBA Negotiations**



**CITY OF FORT WORTH**  
**Fire Civil Service Classifications**  
**Salary Schedule for FY 2018 - 2019**

CODE	TITLE	SCH	Base Pay	Base + 1	Base + 2	Base + 3	Base + 4	Base + 5	Base + 6	Base + 7	Base + 8	Base + 9	Base + 14
				(1st Year)	(2nd Year)	(3rd Year)	(4th Year)	(5th Year)	(6th Year)	(7th Year)	(8th Year)	(9th Year)	(14th Year)
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
1032	FIRE FIGHTER	HR	18.36	19.27	20.24	21.25	22.98	24.12	24.12	24.12	24.12	24.83	25.53
		Annual	53,477	56,118	58,926	61,880	66,914	70,242	70,242	70,242	70,242	72,301	74,339
1031	FIRE ENGINEER	HR			24.41	25.64	26.41	26.41	26.41	26.41	26.41	27.18	27.94
		Annual			71,094	74,651	76,898	76,898	76,898	76,898	76,898	79,144	81,370
1030	FIRE LIEUTENANT	HR					27.61	28.98	28.98	28.98	28.98	29.82	30.66
		Annual					80,392	84,386	84,386	84,386	84,386	86,840	89,294
1029	FIRE CAPTAIN	HR							30.77	32.31	32.31	33.25	34.19
		Annual							89,606	94,078	94,078	96,824	99,549
1028	FIRE BATTALION CHIEF	HR									35.16	37.99	39.06
		Annual									102,378	110,635	113,755

**Across the Board (ATB) Pay Raise Percentages:**

**FY2018/2019** 0.00% Effective first pay period of FY 2018/2019 - **Pending CBA Negotiations**  
**FY2019/2020** 0.00% Effective first pay period of FY 2019/2020 - **Pending CBA Negotiations**  
**FY2020/2021** 0.00% Effective first pay period of FY 2020/2021 - **Pending CBA Negotiations**  
**FY2021/2022** 0.00% Effective first pay period of FY 2021/2022 - **Pending CBA Negotiations**

**City of Fort Worth  
Fire Civil Service Appointed Classifications  
Salary Schedules**

**FY 2018-2019**

<b><u>Job Code</u></b>	<b><u>Title</u></b>	<b><u>Grade</u></b>		<b><u>Minimum</u></b>	<b><u>Maximum</u></b>
1532	Fire Deputy Chief (40 hr)	Y07	HR	\$60.91	\$70.65
			Annual	\$126,693	\$146,954
	Fire Deputy Chief (56 hr)	Y07	HR	\$43.51	\$50.47
			Annual	\$126,693	\$146,954
1027	Fire Assistant Chief	Y08	HR	\$68.43	\$79.38
			Annual	\$142,341	\$165,120

**Notes:**

Assistant Chief and Deputy Chief salary range changes contingent upon changes to General Employee salary structures

**City of Fort Worth**  
**Police Civil Service Classifications**  
**FY 2018/2019**

Key	Title	Base Pay Step 1	1st Year 2	2nd Year 3	3rd Year 4	4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11	
X03	Police Officer	28.62	30.04	31.55	33.12	34.78	35.65	36.54	37.45	38.38	40.30	42.39	
X04	Police Corporal 4 Years						4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
							Base Pay 38.39	Base+1 39.35	Base+2 40.33	Base+3 41.34	Base+4 42.38	Base+5 44.50	Base+6 46.79
X07	Police Sergeant 7 Years							7th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
								Base Pay 43.39	Base+1 44.47	Base+2 45.58	Base+3 46.72	Base+4 49.06	Base+5 51.56
X08	Police Lieutenant 10 Years								10th Year 8	12th Year 9	14th Year 10	16th Year 11	
									Base Pay 50.22	Base+1 51.48	Base+2 54.06	Base+3 56.84	
X09	Police Captain 13 Years									13th Year 9	14th Year 10	16th Year 11	
										Base Pay 56.78	Base+1 59.62	Base+2 62.66	

**1. NOTES**

Across the Board (ATB) Pay Raise Percentages:

FY2018/2019      3.10% Effective the first full pay period after October 1, 2018



# City Profile



# City Profile

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## LOCATION AND HISTORY

Fort Worth, seat of Tarrant County, Texas, is located in Tarrant and Denton Counties in North Central Texas at 97° 55' west longitude and 32° 36' north latitude. Situated on the Trinity River, Fort Worth is approximately 75 miles south of the Oklahoma state line and 270 miles northwest of the Gulf of Mexico. The city is a cultural gateway into the American West and covers nearly 300 square miles.

Fort Worth was established as a frontier army post in 1849 by Major Ripley Arnold and named after General William Jenkins Worth, who distinguished himself in the War with Mexico. The outpost became a stopping place on the famous Old Chisholm Trail and a shipping point for the great herds of Longhorn cattle being driven to northern markets. Progressive city leadership brought the first of nine railroads to Fort Worth in 1876 and with the subsequent West Texas oil boom, guided the city into a metropolitan county of more than 1.8 million people. Fort Worth's economy has always been associated with cattle, oil, finance and manufacturing. Since World War II, Fort Worth has also become an aerospace, education, high-tech, transportation and industry service center. For the third time in nearly half a century, Fort Worth was named one of the National Civic League's All American Cities in 2011. Fort Worth also won the award in 1964 and 1993.

## GOVERNMENT

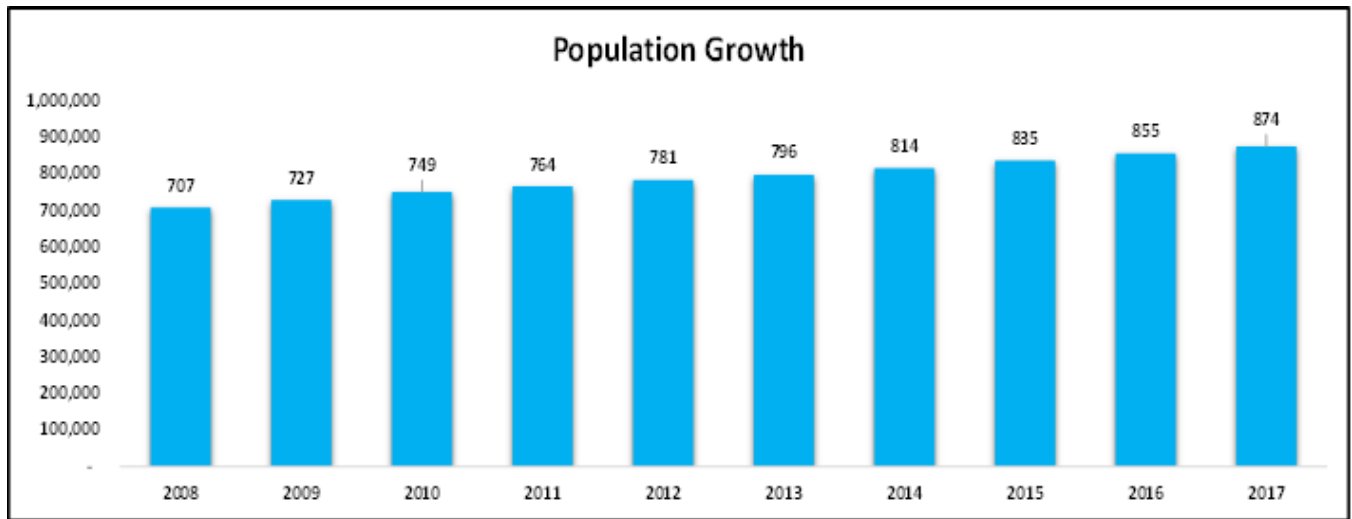
Fort Worth operates under the Council-Manager form of municipal government. A mayor chosen at-large by popular vote and an eight-member, single-district council are elected to two-year terms. In turn, the Mayor and City Council appoint the city manager who is the chief administrative and executive officer. The City Council is also responsible for the appointment of the city attorney, municipal judges, city secretary, and the city auditor.

## AREA AND POPULATION

According to the U.S. Census Bureau, Fort Worth experienced the fastest population growth amongst large cities with more than 500,000 people between 2000 and 2010. The 2010 Census count for Fort Worth is 744,973. From 2000 to 2010, Fort Worth's total population increased by 209,000 persons. This represents an average annual increase of approximately 20,900 persons and a growth rate of 3.4% per year. According to the U.S. Census Bureau, the 2017 population estimate for Fort Worth is 874,168, an increase of 132,962 persons since the April 1, 2010 Census. This represents an average annual growth rate of 17.9%. Due to this substantial growth, Fort Worth is now ranked as the 15<sup>th</sup>-largest city in the country, up from 16<sup>th</sup> largest. If growth continues at this rate, the city's population is expected to exceed one million people by 2030.

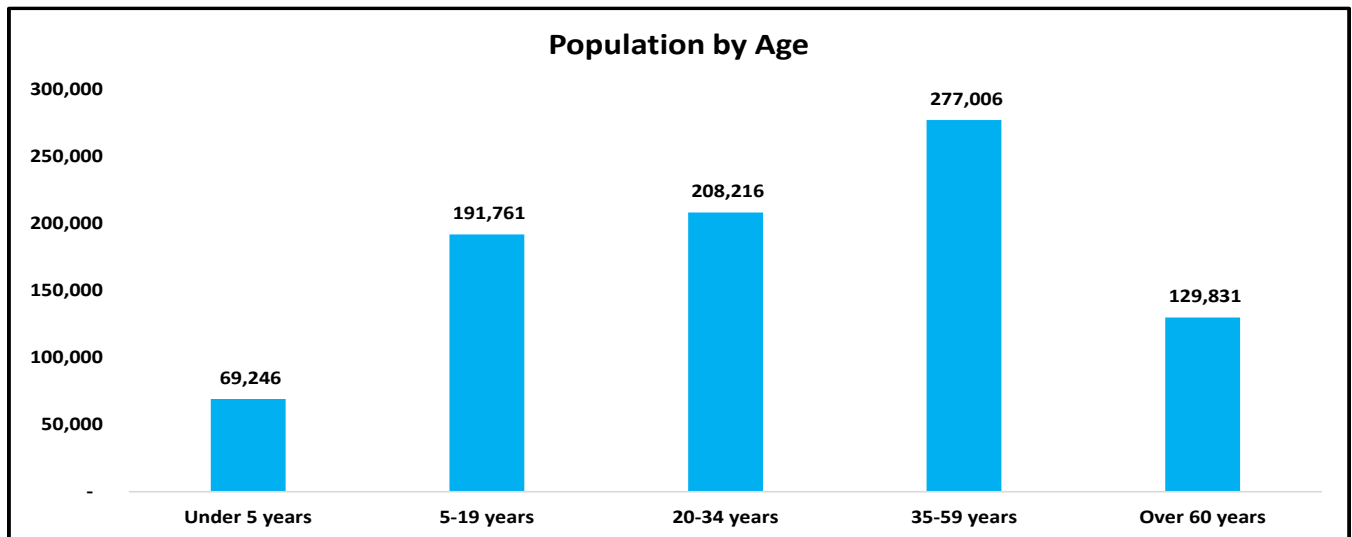
## City Profile

The chart below shows Fort Worth's population growth over the last decade.



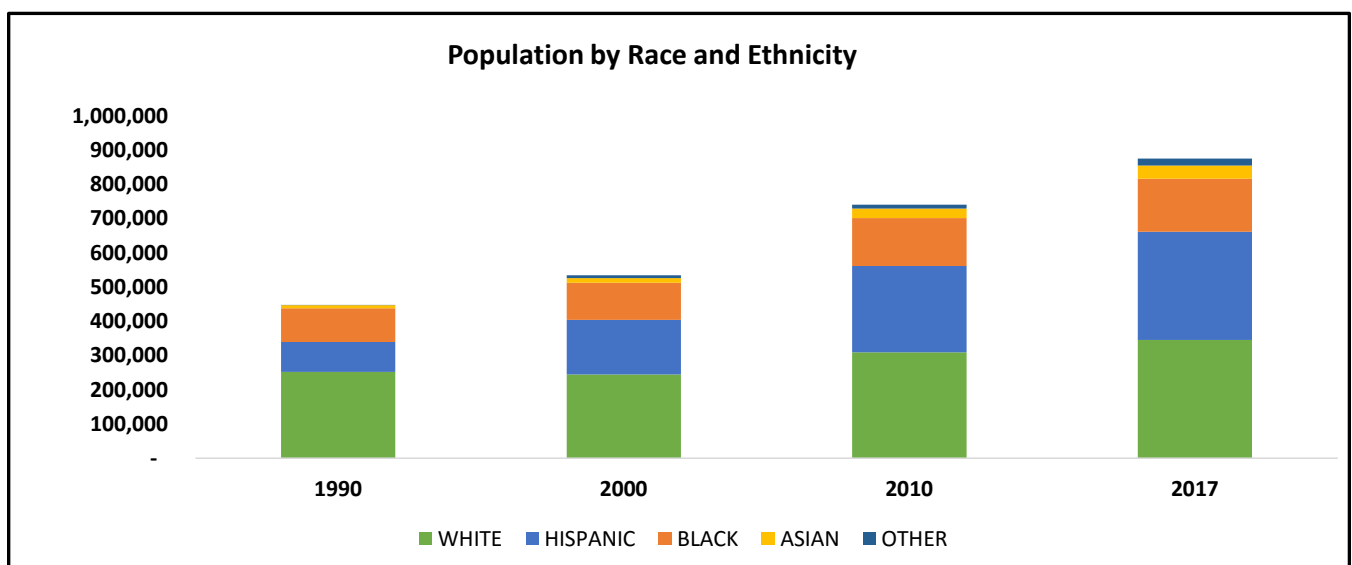
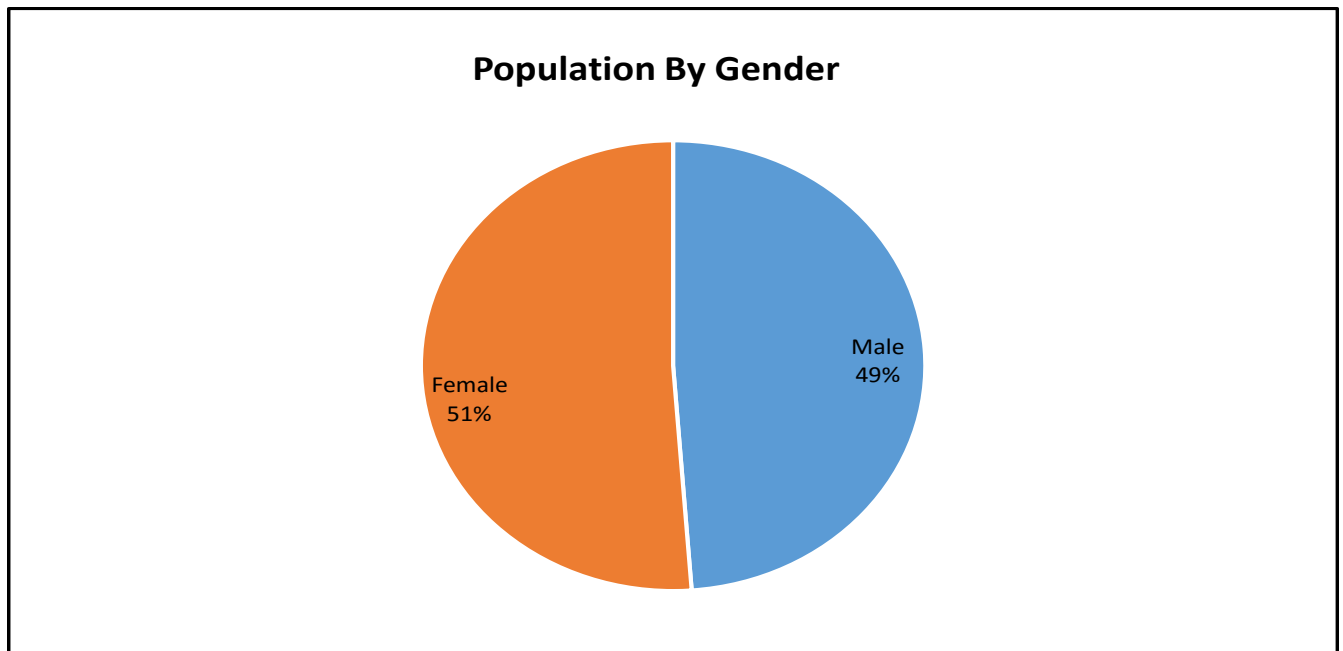
Source: U.S. Census Bureau

According to the 2017 American Community Survey and U.S. Census Bureau estimates, Fort Worth's population by age, gender and race/ethnicity is distributed as follows (as of June 2017):





# City Profile



Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

## TRANSPORTATION

The Dallas/Fort Worth International Airport (the "Airport" or "DFW") is the third busiest airport in the world in terms of logistical operations and ranks 9th in the world based on passengers. The Airport is the principal air carrier facility serving the Dallas/Fort Worth metropolitan area. First opened on January 13, 1974, the Airport is located halfway between the cities of Dallas and Fort Worth, Texas. DFW International offers 1,850 flights per day and serves more than 66 million passengers as of the end of 2017. DFW provides service to 168 active/announced domestic and 57

# City Profile

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active/announced international destinations. For seven consecutive years, DFW has ranked in the top ten for customer service among large airports worldwide in surveys conducted by Airports Council International.

In addition, the city owns three general aviation airports, each with all-weather capability. Meacham International Airport is centrally located 5 miles from downtown Fort Worth and is equipped with parallel runways, the longest of which is a 7,500 ft. runway. Fort Worth Spinks Airport, a general aviation airport located along I-35 in the south portion of the city is equipped with a 6,000 ft. runway. Alliance Airport is located on I-35 to the north, serves the needs of industrial, business and general aviation users, and is equipped with a 9,600 ft. runway and an 11,000 ft. runway. Alliance Airport is home to the annual Bell Helicopter Fort Worth Alliance Air Show. These three airports combined handled 331,714 operations in fiscal year 2017.

Three interstate highways (Interstate 20, Interstate 30 and Interstate 35), combined with five federal and four state highways provide all-weather routes within the Fort Worth area and the rest of the nation. Interstate 820, which encircles the city, allows quick access to all parts of the Fort Worth area. The Texas Highway Commission has completed a master highway construction plan for Tarrant County to provide for transportation needs through the foreseeable future. The relocation project was completed in 2001 and will promote redevelopment of Lancaster Avenue, the south end of the Central Business District and the Hospital District southwest of downtown.

Fort Worth is served by six major railroad systems, one of which, BNSF (Burlington Northern/Santa Fe Railroad), has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service on the Texas Eagle to Chicago, St. Louis, Little Rock, Dallas, San Antonio and Los Angeles and on the Heartland Flyer to Oklahoma City. Fort Worth's position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by the Trinity Metro, operated by the formerly known as Fort Worth Transportation Authority. Greyhound Lines, Inc. furnishes Fort Worth with transcontinental bus passenger service.

## EDUCATION

The Fort Worth Independent School District serves a major portion of Fort Worth. The 143 schools in the District operate on the 5-3-4 plan in which the elementary schools (83) teach grades 1-5; middle schools and sixth-grade centers (24), grades 6-8; and senior high schools (19), grades 9-12. The District also has 17 special campuses. The Fort Worth School District employs 5,816 classroom teachers (full-time equivalents) to instruct over 86,000 students. Special education programs are provided for the blind, handicapped, mentally disabled, brain-injured, emotionally disturbed, and those who require speech and hearing therapy in seven special schools. Vocational training is provided at the secondary level for the educable mentally disabled. Bilingual programs are also offered at the primary and secondary level. While Fort Worth is served primarily by Fort Worth Independent School District, it is also serviced by eight other districts. Aledo ISD serves the new Walsh development in west Fort Worth, and the Mary D. and F. Howard Walsh Elementary school opened in August 2017.

Tarrant County has 42 college and university campuses with an enrollment of more than 100,000 students in both undergraduate and graduate programs. Included in these colleges and universities are: Southwestern Baptist Theological Seminary; Tarleton State University-Fort Worth Campus; Tarrant County College- Trinity River, South,

# City Profile

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Northeast, Southeast, and Northwest Campuses; Texas Christian University; Texas Wesleyan University; Texas A&M University School of Law; the University of Texas at Arlington; and the University of North Texas Health Science Center. The TCU and UNTHSC School of Medicine is scheduled to open in July 2019 and will have classes on both university campuses.

## HEALTH SERVICES

With award-winning medical care and community-wide wellness programs, Fort Worth offers the full spectrum of health options and medical care. Fort Worth's Medical District houses the region's single largest concentration of medical jobs. Each of the award-winning six major hospitals in Fort Worth functions as a lead institution for a network of health care facilities, providing the full range from acute care to neighborhood clinics and affiliated physicians. Fort Worth hospitals have received awards and recognition for their specialties, from the Level 1 Trauma Center and Comprehensive Level 1 Stroke Center at John Peter Smith Hospital; to the award winning general services offered by Texas Health Harris Methodist Hospital, ranked number 5 in the Dallas-Fort Worth region overall by US News and World Report 2017-2018 Hospital Rankings; to the specialized care offered by Cook Children's, with top rankings for children's cancer treatment, cardiology, neurology, and orthopedics.

Throughout Tarrant County there are approximately 44 conveniently located hospitals with nearly 5,837 beds, including one children's hospital licensed for 457 beds and four public hospitals.

## MILITARY

Fort Worth is the home of the Naval Air Station (NAS) Fort Worth, Joint Reserve Base, a navy reserve base since October 1994. Fort Worth has a proud history of supporting military facilities, missions, and families back to the establishment of the early fort that gave the city its name and Camp Bowie during World War I. Today, NASFW JRB operates approximately 40 separate commands with over 10,000 active duty military, Guardsmen, Reservists, and civilian employees. The Texas Comptroller estimates that the NAS contributes \$6.6 Billion to the Texas economy through over 47,000 direct and indirect jobs. Service, retail, and construction businesses around the base continue to grow to serve the region. Within the base, the PX Mart continues to operate the Base Exchange store and the grocery store for the benefit of active duty military and retired military in the Metroplex.

The Naval Air Station Fort Worth, Joint Reserve Base has the capacity for additional units. In the near future, multiple additional missions are expected to move to the base from other stations which will increase its economic influence. Housing units will be needed for the growth in direct and indirect employment. Multiple infrastructure projects including recently improved access onto the base and the planned redevelopment of major roads further the investment in the area. As a major cultural, social, and economic core in the region, the City of Fort Worth and surrounding cities continue to fully support the health of the base and the strength of its missions.

## THE ECONOMY

Fort Worth is consistently ranked among the top places in the nation to live, work, and play. With a growing workforce, top educational facilities, low cost of doing business, high quality of life, and prime location and climate, the city is an attractive choice for companies looking to expand their operations.

## City Profile

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Major employers in Fort Worth include AMR/American Airlines, Lockheed Martin, JPS Health Network, Cook Children's Healthcare System, Tarrant County, NAS Fort Worth Joint Reserve Base, Fort Worth Independent School District, Texas Health Harris Methodist Fort Worth Hospital, Alcon Laboratories, City of Fort Worth, Bell Helicopter, and Genco ATC. Manufacturing and distribution remains an important part of the Fort Worth economy. The list of companies in distribution and manufacturing operations include Acme Brick, Alcon Labs, Allied Electronics, ATC Logistics & Electronics, Haggar Clothing, Federal Express, J.C. Penney's, Mother Parker's Tea and Coffee, Coca-Cola Enterprises, Ben E. Keith Co., Miller Coors LLC, Williamson-Dickie, Pratt Industries USA, Inc., NGC Renewables, LLC, Carolina Beverage Group, LLC, GE Manufacturing Solutions, and The Dannon Company.

A released economic impact study by The Perryman Group credits oil and natural gas exploration for adding \$11.8 billion in gross product per year and more than 107,650 permanent jobs to the North Texas region. Oil and gas production, driven by the Barnett Shale, has provided a number of economic benefits from exploration, drilling and related activity. Covering approximately 5,000 square miles and 25 counties the annual tax impact is about \$480.6 million to municipalities, counties and other governmental entities, as well as \$644.7 million to the state of Texas. The Barnett Shale has yielded over 15 trillion cubic feet of natural gas with about 18,000 wells in the shale since 2001. That's 66 percent more than the 9 trillion cubic feet in 2011 and despite only 19 rigs operating in the Barnett as of September 1, 2014. The study credited almost 40 percent of the region's incremental growth since 2001 as a direct result of Barnett Shale activity. Despite tepid pricing for natural gas and the recent decision by XTO to consolidate their Fort Worth offices in new facilities in The Woodlands, the energy industry remains a strong and important segment of the local and regional economy.

The city's industry clusters remain diverse with trade, transportation, and utilities making up the largest percentage of the Fort Worth-Arlington Metropolitan Division (MD) industry composition at 24%. Since 2010, trade, transportation, and utilities companies have grown considerably adding over 41,500 jobs to the area. Education and health services, manufacturing, retail trade, professional and business services, and leisure and hospitality are also large sectors, comprising 13.0%, 9.2%, 11.4%, 11.0%, and 11.4% of the Fort Worth's workforce, respectively. Emerging economic sectors include aerospace manufacturing and design, life sciences delivery and innovation, geotechnical engineering, and transportation innovation.

There are over 41,313 registered business firms in the Fort Worth-Arlington MD. About 50% of these businesses are small to mid-size firms that employ anywhere from one to 249 individuals, which highlights the continued importance of small business development. Large business firms with over 1,000 employees make up the other half of the area's workforce.

### LABOR FORCE

The Fort Worth-Arlington MD boasts a strong labor force of 1.2 million that continues to grow. The Fort Worth-Arlington MD has experienced positive annual employment growth since the summer of 2010. The unemployment rate of 3.8% is still less than the 4.5% state unemployment rate and the 4.5% national unemployment rate through August 2017.

# City Profile

The chart below shows annual labor force data for the City of Fort Worth, the Dallas-Fort Worth Metropolitan Statistical Area and Tarrant County, with 2017 representing statistics from August 2017.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>City of Fort Worth</b>											
<b>Labor Force</b>	314,976	323,314	332,419	357,927	369,718	377,123	384,170	390,430	393,352	404,789	414,163
<b>Unemployed</b>	14,020	16,210	25,879	28,441	27,628	24,301	22,982	19,258	16,303	16,984	15,865
<b>Unemployed Rate</b>	4.5%	5.0%	7.8%	7.9%	7.5%	6.4%	6.0%	4.9%	4.1%	4.2%	3.8%
<b>Dallas - Fort Worth - Arlington MSA</b>											
<b>Labor Force</b>	3,106,964	3,146,487	3,187,001	3,300,761	3,374,414	3,420,186	3,474,226	3,535,331	3,579,454	3,694,960	3,795,291
<b>Unemployed</b>	132,080	153,563	248,383	266,593	255,271	225,014	212,012	177,598	145,292	143,064	138,248
<b>Unemployed Rate</b>	4.3%	4.9%	7.8%	8.1%	7.6%	6.6%	6.1%	5.0%	4.1%	3.9%	3.6%
<b>Tarrant County</b>											
<b>Labor Force</b>	868,680	880,826	896,305	924,951	950,514	966,259	981,537	991,015	990,682	1,009,291	1,033,317
<b>Unemployed</b>	36,823	42,048	68,936	75,375	71,788	62,944	59,367	49,829	41,169	40,130	37,978
<b>Unemployed Rate</b>	4.2%	4.8%	7.7%	8.1%	7.6%	6.5%	6.5%	5.0%	4.2%	4.0%	3.7%

Source: Texas Workforce Commission, Labor Market Information

## TOURISM

Tourism is an important contributor to the local economy. It is reported that more than 9.1 million people visit each year for business and leisure, generating a \$2.3 billion annual economic impact, according to Visit Fort Worth (AKA the FWCVB). This activity supports nearly 23,000 jobs in the local hospitality industry. Tax revenue generated by visitor spending contributes to city projects, saving the average household approximately \$598 in taxes per year. The city has seen significant growth in the number of visitors from within the region and from other nations through DFW International Airport. In addition to conventions and major equestrian shows, visitors are drawn here by authentic experiences, western heritage, performing and visual arts, dynamic food scene and quality of life. The city's neighborhoods and districts drawing high interest include downtown and Sundance Square, the Cultural District, Near Southside, Panther Island and the Stock Yards National Historic District. The Stock Yards features the Fort Worth Herd, the world's only twice-daily cattle drive owned and operated by Visit Fort Worth. In response to growing demand for conventions and leisure visits, a 2014 study indicated Fort Worth needs to add more than 1,400 hotel rooms in downtown to remain competitive in the market.

Downtown Fort Worth, Inc. (DFWI) is a nonprofit organization dedicated to the promotion and redevelopment of downtown Fort Worth. Coordinated efforts by DFWI have resulted in new entertainment, housing, and retail facilities throughout downtown Fort Worth. The city joined this partnership in 1995 with the creation of the Downtown Tax Increment Financing District in order to provide public infrastructure to support the private investment within this development.

The Alliance Texas development in north Fort Worth has continued its growth and added thousands of jobs since the recession. Employment at the 18,000-acre development, which includes the huge logistics park, subdivisions, shopping centers, and the Circle T Ranch, topped 37,000 in 2014. The Fort Worth Convention Center is located in the heart of Downtown Fort Worth and is surrounded by hotels, restaurants, shopping and nightlife. According to Visit Fort Worth in FY 2018 the Fort Worth Convention Center hosted 47 International, National and State Conventions that produced 114,522 room nights for various hotels and generated \$142,128,638 in economic impact for the city.

# City Profile

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The total number of events held in the building was 125 with attendance of 767,356. The Will Rogers Memorial Center, located two miles west of downtown in the Cultural District, draws 2.4 million visitors per year from all 50 U.S. states, Canada, Mexico and many other countries and plays host to some of the top international equestrian competitions. This 135-acre event facility was recently named the 2018 Facility of the Year by the League of Agricultural & Equine Centers and one of the 8 Best Equestrian Facilities in America by the Sports Planning Guide and continues to expand with construction of the new Dickies Arena, due to open in late 2019.

## CITY DEVELOPMENTS

The Alliance Texas development in far north Fort Worth continued its growth by adding more than 2,400 jobs over the past 12 months, one of its largest increases since the recession. Employment at the 18,000-acres development, which includes the Alliance Global Logistics Hub, almost 8,000 homes with 6,000 lots under development, and hundreds of retailers, topped 48,880 in 2017.

Walsh is a 7,267-acre development that will eventually feature as many as 15,000 homes. The first phase opened in April 2017 with an anticipated 587 homes across 1,700 acres. Walsh Elementary, a two-story, 100,000 square foot campus on 14 acres, opened in fall 2017. The development is anticipated to have a build-out cost of \$1.6 Billion over 12 to 15 years.

Likewise, Rock Creek Ranch continued with development on their 1,755 acres 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 is anticipated to open in January 2019 and is expected to have 2,500 students.

Dickies Arena, which is scheduled to open November 2019, is under construction on the Will Rogers Memorial Center campus. The arena will attract a wide variety of high-quality entertainment options to the Fort Worth area including concerts, sporting events and family shows, as well as host the month-long Fort Worth Stock Show and Rodeo. In addition to exciting entertainment and sporting events, Dickies Arena will have the capacity to accommodate conventions, exhibit events, business meetings and private receptions with flexible meeting and event spaces ranging in size from 685 square feet to 91,315 square feet.

Encore Multifamily, LLC, a subsidiary of the Dallas-based Encore Enterprises, Inc., is officially under contract to break ground on the first private development on Panther Island. The thoughtfully designed 233,198 square-foot multifamily community will feature creative solutions to connect the streetscape to the Riverwalk environment planned for the district. Residents will be able to enjoy exceptional amenities including waterfront balconies, an infinity pool with cascading waterfalls, a state-of-the-art fitness facility and a top floor lounge that will feature the most dynamic views of downtown. Located at the intersection of 4th Street and North Main Street, residents at the 300-unit community will be walking distance to Panther Island Brewing, Coyote Drive-In and Panther Island Pavilion.

Fort Worth Heritage Development, LLC will construct a mixed-use redevelopment and new development project located in the historic Fort Worth Stockyards. The project will comprise approximately one million square feet of

## City Profile

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space consisting of a hotel, retail, restaurants, office and residential apartment units among other uses. The development will be constructed in three phases completing by December 2025.

Clearfork is a 270 acre, multi-phase development project that ultimately will incorporate 2 million square feet of office space, 1.2 million square feet of retail, dining and entertainment, and 2,500 multifamily residential units at completion. The first phase of development is complete with construction ongoing for subsequent phases.

The City of Fort Worth's Local Development Corp. (LDC) completed a five-story, mixed-use Pinnacle Bank Place downtown. The ground floor consists of bank offices and retail. The four floors above have 130 apartments. In addition, the project includes a parking garage on the back of the project. The building, located on West Lancaster Avenue between Jennings and Throckmorton streets, opened in early 2017 and has already brought significant activity to the area with the addition of the property's residents. The LDC recently sold the property to Beachwold Properties, L.P.

Facebook recently opened a large \$1 billion plus data center in Fort Worth. The data center is located in the Alliance Corridor, in north Fort Worth. The new data center is located at the corner of Park Vista Blvd. and State Highway 170 and ultimately consist of five 250,000-square-foot buildings on a 110-acre site. Construction on the first phase was recently completed and the development of future phases has been accelerated.

Smith & Nephew Inc. has leased a 55,000-square-foot building at Chisholm Trail Parkway and Clearfork Main Street. The firm has made Fort Worth the U.S. headquarters of its Advanced Wound Management division. The London-based maker of wound care and surgical products agreed to add 80 positions to its local staff by Dec. 31, 2021, pushing total staffing to 250, with an \$85,000 average salary for all full-time employees.

Tanger Outlets constructed a 350,000 square foot shopping center in north Fort Worth across from Texas Motor Speedway. Tanger planned to invest \$70 million to build the shopping center. Tanger Outlets anticipate 350 full time employees by December 31, 2019.

Detroit-based Title Source, the largest independent provider of title insurance, property valuations and settlement services in the nation, will move its Denton office to a new location in Fort Worth. The new, 10,000-square-foot office is located at Hillwood Commons 1, 9800 Hillwood Parkway in north Fort Worth.

Construction was recently completed on Frost Tower at 640 Taylor Street downtown. The \$115 million, 25-story office tower has ground-floor retail space and 15 floors of parking, including 4 underground. It has an additional 14 floors of office, residential and restaurant space. Frost Tower is the new headquarters for Fort Worth-based oil and gas company Jetta Operating and a regional financial center for Frost Bank, with remaining space leased to other tenants.

Downtown Fort Worth's historic Sinclair Building is being transformed into an upscale 165-room Marriott Autograph Collection hotel, and the empty and former Hilton Annex will be made over into corporate apartments. Also under redevelopment by the same development group, the adjacent Sanger Bros. Building recently completed a full refurbishment and updating of existing office space and is readying the first two floors of the building to house CVS



# City Profile

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Pharmacy. Additional improvements to the building include façade and streetscape improvements, ground-floor retail, one floor of meeting and banquet space that connects to the hotel by sky bridge, a spa, and potentially office remodeling, conversion of some empty space to house data centers, and conversion of more space for hotel services.

Catalyst Urban Development plans to construct a 240-unit apartment project near Lancaster Avenue and Cherry St., to be known as the Burnett Lofts. The project, anticipated to involve at least \$34 million in investment will also feature 6,000 SF of retail.

Niles City Resorts recently announced plans to invest \$21 million for the construction of a minimum 140-room 4-star hotel in the Fort Worth Stockyards. Located on the historic site of the former Armour packing plant, the project will be known as the Armour Hotel.

The City of Fort Worth recently completed the preparation of an economic development strategic plan that is designed to guide city economic development priorities for the coming five years and beyond. The plan delivered key insights into the competitiveness of Fort Worth compared to other regions across the United States and abroad and provided focused recommendations on industry targets and tactical measures aimed at increasing the economic vitality and industrial strength of Fort Worth and the surrounding region.

## MISCELLANEOUS

Water, sewer and solid waste services are furnished by the City of Fort Worth and natural gas service is provided by Atmos Energy. Electricity, telephone and other service utilities are provided by various providers.

The Fort Worth Public Library system consists of a Central Library, 12 branch libraries, one job education center and two satellite libraries that are located in public housing developments. Additionally, the city has inter-local agreements with six of the surrounding suburban communities to share library resources and services. The Central Library, open 52 hours and seven days a week, is the flagship of the system. Branches operate 40 hours each week, including Saturdays.

Construction has begun on the Golden Triangle Library which is scheduled for completion in the fall of 2018 and an architectural firm has been selected for the Eastside Library which is scheduled for completion in the fall of 2019. Both libraries are funded by the 2014 bond program.

More than 400 churches with 45 denominations and synagogues in Fort Worth contribute vitally to the lives of city residents. The city is also world-famous for its many museums. The Fort Worth Convention Center offers exhibit and meeting space of over 185,000 square feet, including a 14,000 seat arena. Will Rogers Memorial Center is located in the heart of Fort Worth's Cultural District and includes Will Rogers Coliseum Auditorium, the new Multi-Purpose Equestrian Center and Amon G. Carter Jr. Exhibits Building.

The Nancy Lee and Perry R. Bass Performance Hall, now recognized as one of the best performance halls in the world, is a state-of-the-art \$70 million performing arts hall funded entirely from private donations.



## CITY OF FORT WORTH BUILDING PERMITS

Fiscal Year Ended 9/30	Number of Issued Building Permits by Type				
	New * Residential	New Commercial	Additions	Remodels	TOTAL PERMITS
FY2008	5,351	1,076	1,030	4,351	11,808
FY2009	3,756	597	981	4,346	9,680
FY2010	3,891	669	819	4,595	9,974
FY2011	3,433	721	949	4,707	9,810
FY2012	3,861	779	788	4,575	10,003
FY2013	4,540	835	676	4,525	10,576
FY2014	4,828	1,031	646	4,330	10,835
FY2015	5,260	857	603	4,602	11,322
FY2016	4,899	1,061	586	5,779	12,325
FY2017	6,138	1,058	576	5,671	13,443

Source: Planning and Development Department, City of Fort Worth, 2018.

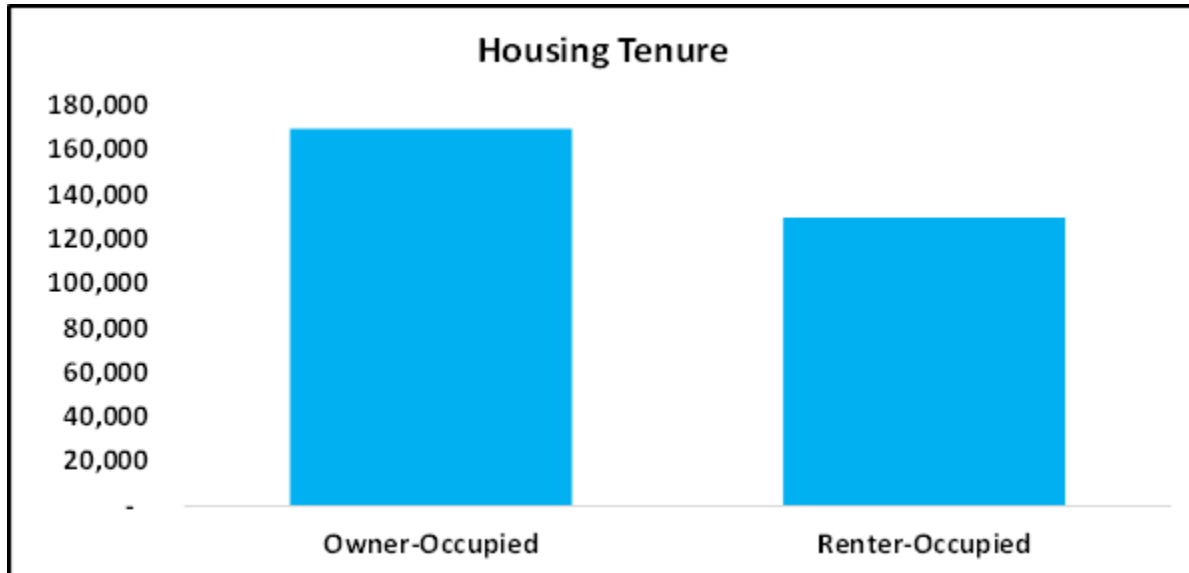
Fiscal Year Ended 9/30	Dollar Value of Building Permits Issued				
	New Residential	New Commercial	Additions	Remodels	TOTAL VALUE
FY2008	\$654,418,116	\$1,115,953,916	\$82,493,604	\$333,482,697	\$2,186,348,332
FY2009	\$415,957,553	\$530,521,519	\$177,397,373	\$363,419,136	\$1,487,295,581
FY2010	\$449,663,304	\$740,594,972	\$95,498,713	\$392,421,899	\$1,678,178,888
FY2011	\$395,395,022	\$573,784,677	\$144,681,007	\$238,577,958	\$1,352,438,664
FY2012	\$432,754,592	\$629,082,573	\$65,067,950	\$328,012,060	\$1,454,917,176
FY2013	\$557,615,578	\$1,218,617,199	\$57,346,267	\$406,518,978	\$2,240,098,026
FY2014	\$584,324,940	\$1,137,494,082	\$68,260,165	\$353,410,831	\$2,143,490,012
FY2015	\$754,786,787	\$875,805,327	\$119,305,417	\$437,114,798	\$2,187,012,329
FY2016	\$599,046,500	\$1,474,404,342	\$133,927,426	\$546,584,389	\$2,753,962,674
FY2017	\$852,242,817	\$2,368,350,621	\$242,545,372	\$472,288,247	\$3,935,427,063

Source: Planning and Development Department, City of Fort Worth, FY2018.

# City Profile

## HOUSING TENURE

According to Housing Occupancy data from the American Community Survey, the number of total housing units in Fort Worth is estimated at 329,799 of which 90.8 percent are occupied and the remaining 9.2 percent vacant. In terms of housing tenure, the survey estimated that out of the 299,593 occupied housing units, 56.7 percent were owner-occupied and 43.3 percent were renter-occupied.



Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates.

## CITY OF FORT WORTH EXTRATERRITORIAL JURISDICTION AND ANNEXATION POLICY

Under the provisions of State law, incorporated cities in Texas have the power to exercise certain controls in unincorporated areas adjacent to their city limits. For a city the size of Fort Worth, these adjacent areas extend a distance of five (5) miles from its city limits. This adjacent unincorporated area within five miles is known as the extraterritorial jurisdictional area ("ETJ"). The ETJ encompasses approximately 313 square miles.

## PERSONAL INCOME AND BUYING POWER

	Median Household	Mean Household
Fort Worth	\$60,205	\$77,953
Tarrant County	\$65,052	\$87,203

Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

# City Profile

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## HOUSEHOLD INCOME

	Fort Worth 2017 (2016)	Tarrant County 2017 (2016)
\$34,999 or less	27.7% (30.8%)	24.6% (26.8%)
\$35,000 - \$49,999	13.4% (13.0%)	13.1% (12.7%)
\$50,000 - \$74,999	18.6% (19.5%)	18.7% (20.0%)
\$75,000 or more	40.3% (36.7%)	43.6% (40.5%)

Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

## THE MUNICIPAL AIRPORT SYSTEM

Fort Worth has a long-standing commitment to aviation. From the landing of the first airplane in Fort Worth in 1915 to today, Fort Worth has understood and served the needs of the aviation industry. The city is home to Lockheed, American Airlines, Bell Helicopter-Textron, Naval Air Station Joint Reserve Base Fort Worth and hundreds of other aviation related businesses. Dallas/Fort Worth International Airport, owned jointly by the two cities and operated by the Dallas/Fort Worth International Airport Board, stands as a symbol of excellence to which the city is committed.

An integral part of this dedication is exhibited by the City of Fort Worth's Aviation Department which consists of three municipal airports. These airports and their individual characteristics are as follows:

### Fort Worth Meacham International Airport

In operation since 1925

- 7,500 ft. runway, with Category I Instrument Landing System ("CAT I ILS"), 4,000 ft. parallel runway
- 24-hour FAA flight control tower
- 24-hour aviation fuel services
- Major/minor maintenance
- Hangar rental space for large and small aircraft
- Located in North Fort Worth
- Award winning Fixed Based Operators

# City Profile

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## Fort Worth Spinks Airport

Opened in summer of 1988

- 6,000 ft. runway, 4,000 ft. runway, with ILS
- FAA flight control tower
- Fixed Based Operator
- Serving general and corporate aviation
- Aircraft maintenance and paint services
- Flight training
- Site for hangars available
- Located at Interstate 35 South Industrial Corridor

## Alliance Airport

Opened in winter of 1989

- 11,000 ft. runway, with Category II/III Instrument Landing System (CAT II/III ILS), and one 11,000 ft. runway with a RNAV/GPS approach
- FAA flight control tower
- Fixed Based Operator
- 24-hour aviation fuel services
- Serving general and industrial/manufacturing cargo aviation
- Nine square miles of airport property available for development
- Near developing high-tech industrial center
- Located in Interstate 35 North Corridor, with rail access

## **EMPLOYEE RELATIONS**

Under the laws of the State of Texas, municipal employees cannot strike, be forced to join a union, pay dues for union membership, or collectively bargain for wages, hours or working conditions; however, they may form associations for the presentation of grievances. State law, however, provides for local referenda on collective bargaining for police and firefighters. Pursuant to prior elections, police officers have the right to meet and confer and firefighters have the right to collectively bargain with the city, each group through their own recognized associations under the State's laws. Overall, employee relations are considered by the city to be good.

# **Glossary and Acronyms**



# Glossary and Acronyms

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## Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided by the Budget and Research Division of the Performance and Budget Department as a reference.

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

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

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

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

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

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

**Annual Financial Report:** A financial report applicable to a single fiscal year.

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

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

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

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

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

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

# Glossary and Acronyms

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**Audit:** A comprehensive examination of how an organization's resources were actually 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 were in compliance 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 level, 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 of time (i.e., a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

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

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

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

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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



# Glossary and Acronyms

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

**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 in order 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 in order to achieve the highest interest and return available for temporary cash balances.

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

- **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as: social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension and gratuity.
- **General Operating & Maintenance** includes items such as the following:
  - o **Professional and Technical Services** represent costs associated with services or activities performed under expressed or implied costs and charges for professional, specialized or trade services rendered. This category includes services provided to city departments through Internal

# Glossary and Acronyms

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Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet maintenance services and through per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.

- o **Utilities, Repairs and Rentals** consists of items and supplies that are necessary to perform public service duties.
- o **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.
- o **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Capital** are 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; and 4) Equipment.
- **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
  - o Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
  - o Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

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

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

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

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

**Comprehensive Annual Financial Report (CAFR):** A thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The CAFR is presented in three sections: 1. introductory section – includes transmittal letter with 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. Statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

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

# Glossary and Acronyms

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

**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 from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes. See Accounts Payable, Bond, Note Payable, Long-Term Debt, and General Long-Term Debt.

**Debt Service:** The cash that is required for a particular time 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 to 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 in order to replace the item at the end of its useful life.

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

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

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

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

# Glossary and Acronyms

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**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 a 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 of time 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 it is important that they are 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 own 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 law and include deferred disposition fees, penalty fees, traffic fines, general fines, court service fees, and truancy court fees.

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

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

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

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

# Glossary and Acronyms

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**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 in accordance with laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds and agency funds.

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

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

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

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

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

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

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

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

# Glossary and Acronyms

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

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

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

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

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

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

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

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

**Inventory:** A detailed listing of property currently held by the government showing quantities, descriptions and values of the property, units of measure, and unit prices.

**Invoice:** A bill requesting payment for goods or services by a vendor or other governmental unit.

**Key Performance Indicator (KPI):** A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

**Key Performance Measure (KPM):** A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

**Levy:** To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

# Glossary and Acronyms

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**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 act or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

**Line-Item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

**Long-Term Debt:** Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

**Maintenance and Operations (M&O):** Taxes that are generated by the taxing unit for general expenses.

**Management Plan:** A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

**Milestone:** A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

**Mission:** A statement describing an organization's fundamental purpose.

**Modified Accrual Accounting:** Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30<sup>th</sup>, and paid on May 1<sup>st</sup> would not be recorded as revenue until payment is received on May 1<sup>st</sup>.

**Municipal Bonds:** Debt securities issued by a state, municipality or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and from most state and local taxes, especially if you live in the state in which the bond is issued.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

**Net Position:** Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

**Objective:** The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.



# Glossary and Acronyms

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**Operating Budget:** The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

**Operating Fund:** A fund that records activity on a single fiscal year basis.

**Operating Revenue:** Revenues from regular taxes, fees, fines, permits, charges, for service and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

**Operating Statement:** The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

**Operating Transfers:** Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

**Other Local Taxes:** Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific tax, hotel occupancy taxes, and communication provider taxes.

**Other Revenue:** Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

**Outcome:** The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

**Pay-As-You-Go (PAYG) Financing:** The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

**Performance Budget:** A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order 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 a period 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.



# Glossary and Acronyms

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- **Efficiency measures:** A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- **Effectiveness measures:** A type of outcome measure that focuses on the customer's view of performance by measuring how well an 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 are 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 are expected to have been collected and be on hand at the end of the fiscal period.

**Property Tax:** Taxes levied on both real and personal property according to the property's valuation and the tax rate.

**Proposed Rate:** The rate that is under formal consideration by the governing body for the current year.

**Proprietary Fund:** A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

**Qualitative Data:** Non-numeric information collected through interviews, focus groups, observation and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

**Quantitative Data:** Information that is counted, or compared on a scale.

**Reconciliation:** A detailed analysis of changes in revenue or expenditure balances within a fund.

**Regular Employees:** This is referred to full time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- **General (civilian) employees:** All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.

# Glossary and Acronyms

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- **Civil Service Employees:** Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY"

**Requisition:** A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

**Revenue:** Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds:** Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including: Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

**Risk Management:** This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

**Rollback Rate:** This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit.

**Salary Savings:** The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

**Sales Tax:** Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second largest revenue source for the General Fund.

**Scorecard:** A tabular display of department performance measures and initiatives that highlights current status and overall progress.

**Service Charges:** Payments received as a result of administrative services such as inspections associated with issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

**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 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

# Glossary and Acronyms

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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 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 shown on the appraisal roll minus any applicable exemptions.

**Taxing Unit:** A local government that levies a property tax.

**Total Exemption:** An exemption that exempts all of a property's value from taxation.

**Total Taxable Value:** The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

**Transfers:** Amounts transferred from one fund to another.

**Trust Funds:** A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

**Use of Fund Balance:** Refers to an allocation of money in a Governmental Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

**Use of Money and Property:** Refers to money generated from the sale, loan, or rental of the city's tangible and intangible assets and includes interest earned on invested cash, short- and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

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**Use of Net Position:** Refers to an allocation of money in a Proprietary or Fiduciary Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

**Vision:** A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

**Voucher:** A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

# Glossary and Acronyms

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## Acronyms

ACEC	American Council of Engineering Companies
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAFR	Comprehensive Annual Financial Report
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Plan
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

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FEMA	Federal Emergency Management Agency
FF&E	Furniture, fixtures and equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-time equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer assistance program
HED	Housing and Economic Development Department
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HOT	Hotel and motel occupancy tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and sinking
ICMA	International City/County Management Association
IT	Information Technology
ITS	Information Technology Solutions
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; also refer to Mayor & Council Communications
M&O	Maintenance and operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan statistical area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net interest cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and maintenance
OEM	Office of Emergency Management
OPEB	Other post-employment benefits
PAYG	Pay as you go Capital

# Glossary and Acronyms

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PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment in lieu of taxes
PIRs	Public information requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	Securities and Exchange Commission
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise