



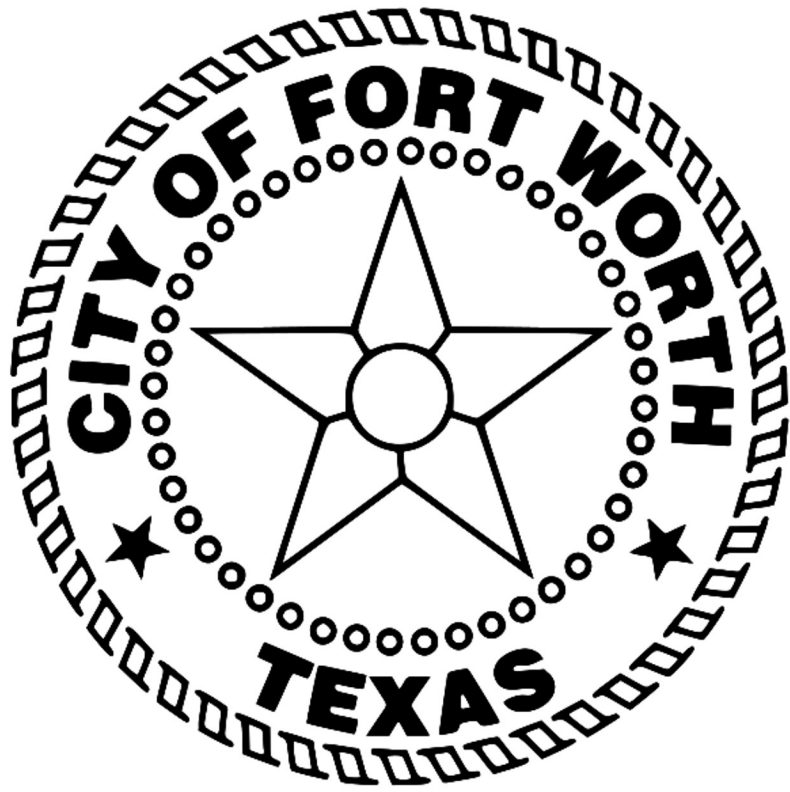
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CITY OF FORT WORTH, TEXAS

# FY2024

## RECOMMENDED ANNUAL BUDGET & PROGRAM OBJECTIVE





**CITY OF FORT WORTH, TEXAS  
FISCAL YEAR 2023-2024  
ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$65,264,597, which is a 9.2% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$21,759,142.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Fort Worth  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director



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# **Organizational Information**

**City of Fort Worth, Texas  
Recommended Annual Operating Budget  
Fiscal Year 2024**

**Mattie Parker**

Mayor

**David Cooke**

City Manager

**Dana Burghdoff**

Assistant City Manager

**Fernando Costa**

Assistant City Manager

**Valarie Washington**

Assistant City Manager

**William Johnson**

Assistant City Manager

**Jesica McEachern**

Assistant City Manager

**FWLab Staff**

**Mark McDaniel**, Interim Chief Transformation Officer

**Ashley Clement**, Assistant Director

**Christianne Simmons**, Assistant Director

**Brady Kirk**, Budget Manager

**May Ma**, Budget Manager

**Pam Kacmarynski**, Business Process Manager

**Oliver Ismayilov**, Data Analytics Manager

**Amethyst Sloane**, Strategy & Performance Manager

**Juanita Jimenez**, Sr. Budget Analyst

**Tatiana Caterov**, Sr. Budget Analyst

**Zoe Gao**, Sr. Budget Analyst

**Sydney Sexton**, Sr. Budget Analyst

**Steven Hole**, Performance Analyst

**Danielle Pickle**, Sr. Business Process Analyst

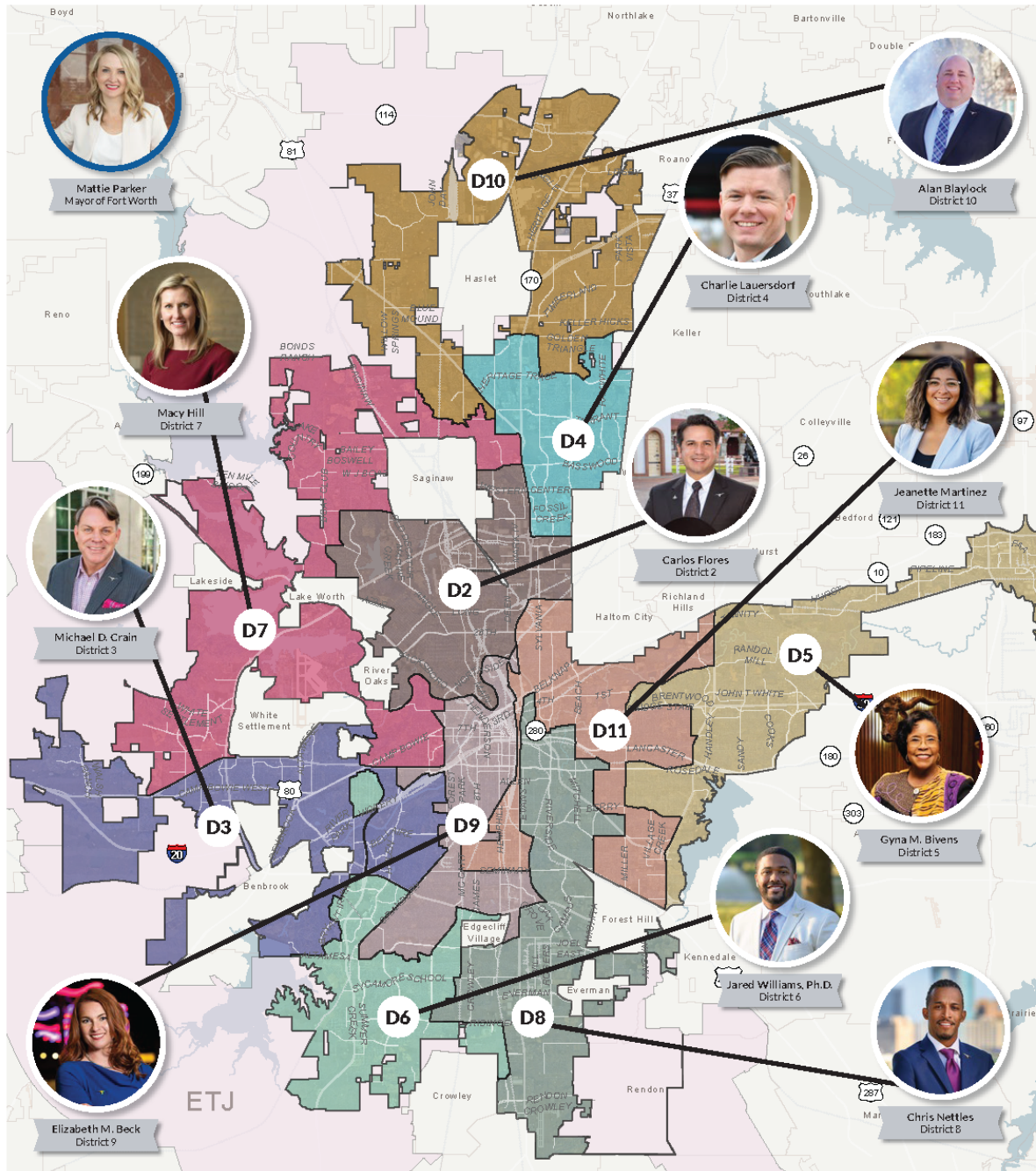
**Rodney Arnold**, Business Process Analyst II

**Amanda Dossey**, Budget Analyst II

**Pierce Jackson**, Budget Analyst II

**Monica Brun**, Administrative Services Coordinator

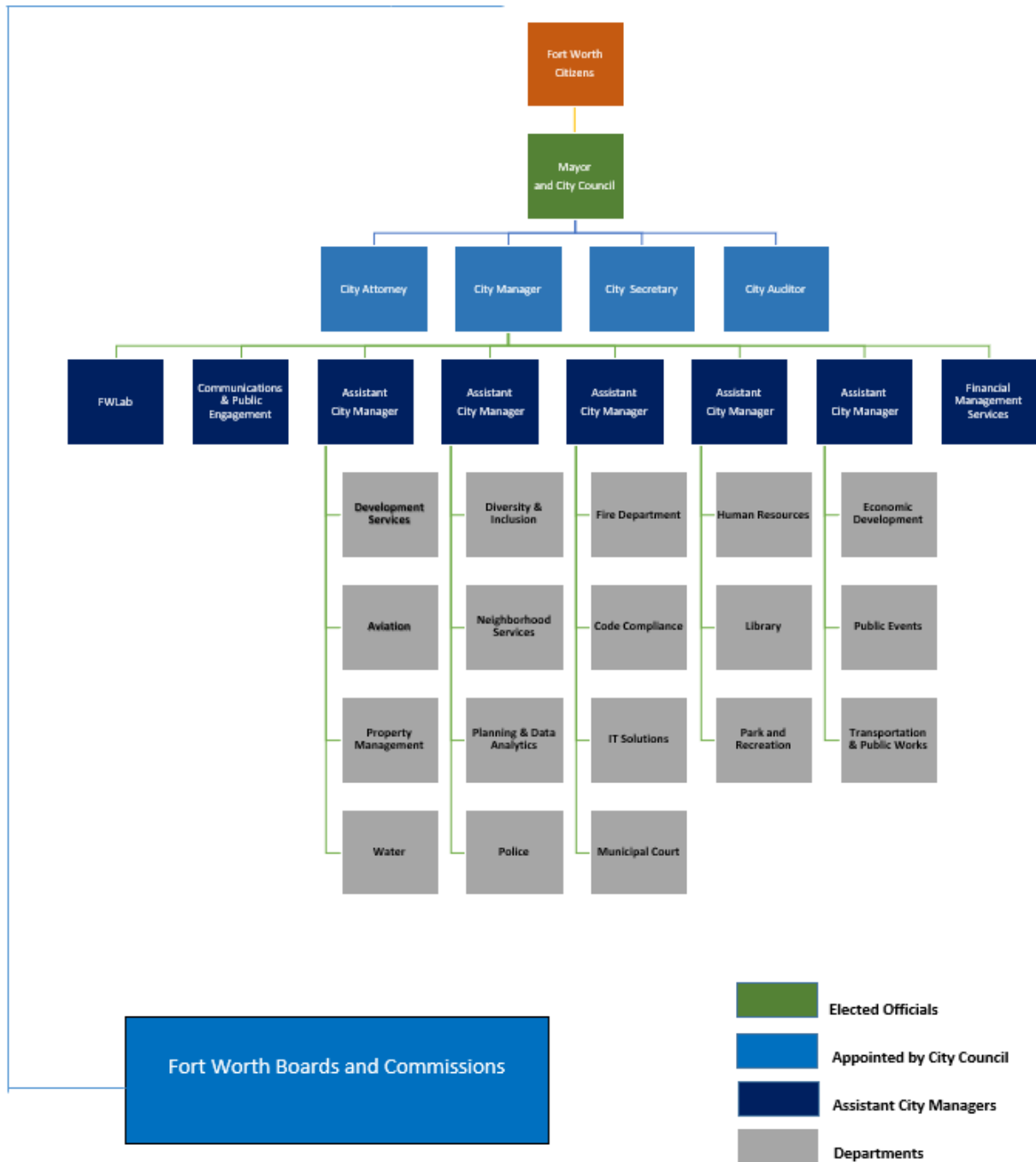
**Mitzy Shannon**, Sr. Administrative Assistant



CITY OF FORT WORTH  
Council Districts

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



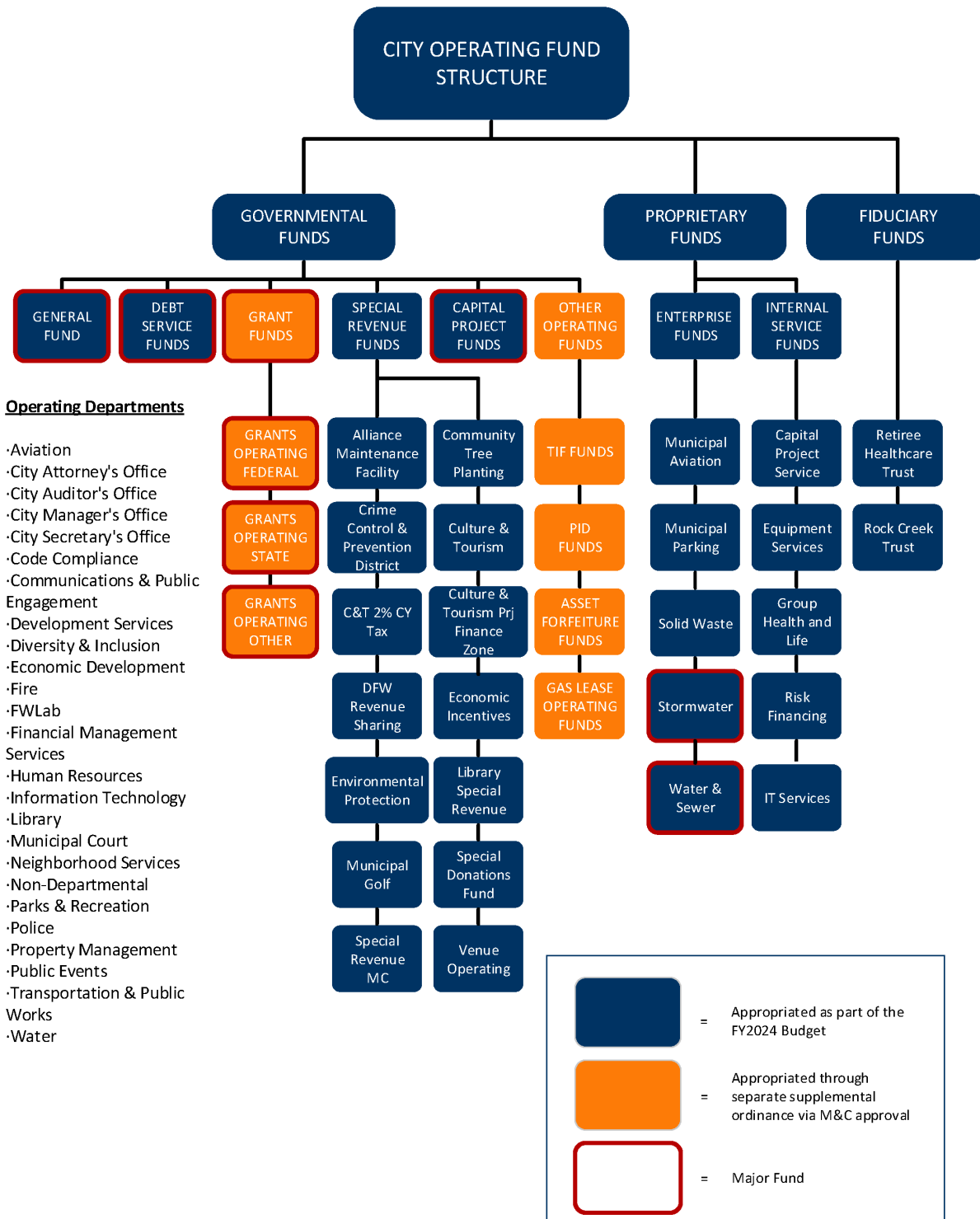


## Organizational Information

## Boards & Commissions

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

Source: City Secretary's Office



# **Executive Message**

## **Mission**

**Working together to build a strong community.**

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

## **Vision**

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

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

## **Values**

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

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

## **Our Priorities**

- **Economic Development and Community Investment**
- **Community Safety**
- **Infrastructure, Responsible Growth and Fiscal Responsibility**

October 1, 2023

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

I am pleased to present to you the Fiscal Year 2024 (FY2024) Recommended Budget. This budget addresses the strategic initiatives of the City Council, including the City's ongoing efforts to invest in a safer, cleaner and greener community while proactively managing rapid growth and providing exceptional service.

I am presenting you with a balanced \$1.0 billion General Fund budget that achieves the following:

- Reflects our consistent growth in population and development
- Continues to emphasize the importance of public safety
- Continues programs to ensure equitable investment and maintenance throughout the city
- Continues the cash funding dedicated to capital projects, including additional funds for street maintenance and repair, neighborhood improvement, park maintenance and improvements, and information technology
- Lowers the property tax rate to 67.25 cents per \$100 of assessed taxable value, which continues the effort to keep taxes low and competitive
- Reflects a growing investment in green space initiatives and preservation

Addressing the growing demands on our city's resources, the citywide FY2024 Recommended Budget—which includes the Debt Service Fund and most operating funds—totals slightly over \$2.6 billion, which is a 11.4% increase from the FY2023 Budget. Also, the citywide budget includes a total of 8,163 authorized positions (APs).

We remain one of the fastest-growing cities in the nation, as well as one of the most livable communities. During FY2023, two new districts were added to the governing body as a reflection of the enormous growth that has marked Fort Worth as the thirteenth largest city in the country. We continue to believe the future is bright in Fort Worth. We anticipate job and population growth to continue as more companies and people move to Fort Worth. The FY2024 Recommended Budget is our plan to meet our responsibilities, address our challenges, improve our services, and ensure appropriate equitable investments toward infrastructure while maintaining quality services and addressing the demands of a growing city.

Respectfully submitted,



David Cooke  
City Manager



The FY2024 Recommended Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. The budget process is centered on a broader, organizationally-focused decision-making process that supports its financial health, not only for the upcoming year but well into the future. In addition to the annual operating budget development, the City adopts a five-year Capital Improvement Program that addresses the growth and infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

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

**OVERVIEW**

The FY2024 Recommended Budget totals nearly \$2.6 billion, which includes 8,163 authorized positions (AP) and consists of 20 different operating departments (excluding Non-Departmental) plus four appointed officials’ offices, across multiple funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds. Of the total budget, 39.0 percent, or \$1,013 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning, development, public libraries, and general management of the city. The remaining 61.0 percent, or \$1.26 billion, will fund the operations of the other funds noted above.

**GENERAL FUND REVENUES**

In FY2024, Fort Worth is expecting a positive economic outlook with property tax revenue, along with fee income, continuing to grow.

<b>General Fund Revenue Budget</b>			
<b>FY2023 Adopted</b>	<b>FY2024 Rec.</b>	<b>Percent Change</b>	<b>Dollar Change</b>
\$ 915,340,881	\$ 1,012,815,875	10.6 %	\$ 97,474,994

**Property Tax**

The City receives the majority of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2023 showed an increase in the City’s property tax base. In comparison to the July 2022 certified property tax roll, the July 2023 certified property tax roll reflected a 15.6 percent growth in adjusted net taxable property value, mostly due to increases in taxable 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 FY2024, the city’s combined property tax rate is recommended to be lowered to \$0.6725 per \$100 of assessed valuation, with the collection rate remaining at 98.5 percent. Based on the O&M levy rate of \$0.5250 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$574 million in revenue for FY2024. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$161 million, which will allow the repayment of all current and proposed debt obligations.

Going forward, long-range planning includes expectations of an eventual downturn in property tax revenues, despite rising property values, due to the legislative revenue caps and the governing body’s desire to minimize the financial burden on taxpayers. The City was fortunate to see an increase in certified values during the pandemic and its economic outlook reflects the growth as new residents and businesses continue to move to Fort Worth.

**Sales Tax**

Sales tax collections are the second major revenue component. In developing the FY2023 budget last year, the City took a cautious approach to formulating sales tax projections. Fort Worth has continued to show resiliency where consumers have sustained spending which generate sales tax receipts. This consumer behavior pushed sales and use tax collections to exceed the original assumptions for last fiscal year. The FY2024 budgeted sales tax is shown with a fairly significant increase as compared to last year. In addition to the rise in recent collections over the original expectations, Fort Worth is leading the way in population growth as the 13th largest city in the United States and one of the fastest growing among large cities. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local economy to determine tax revenue. Based on this evaluation and FY2023 year-end budget projections of \$235,300,000, tax revenue is expected to increase in FY2024 by 17.9%, or \$37.9M, from budgeted FY2023 sales tax and is budgeted at \$250,000,000.

**GENERAL FUND EXPENDITURES**

<b>General Fund Expenditure Budget</b>			
<b>FY2023 Adopted</b>	<b>FY2024 Rec.</b>	<b>Percent Change</b>	<b>Dollar Change</b>
\$ 915,340,881	\$ 1,012,815,875	10.6 %	\$ 97,474,994

For FY2024 General Fund expenditures are held in line with revenues. The City strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also positioning Fort Worth as a leading destination living, doing business, and recreation. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite identified savings, some costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, additional facilities becoming operational, improving equity of city services, and enhancing public safety.

**Salary and Benefits Changes.** The following salary and benefits changes are included in the FY2024 Budget:

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract
- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association
- Pay for performance for general employees is budgeted at four percent (Ranges 0-7% with anticipated average cost of 4%)
- Select City employees holding positions identified by Human Resources as “hard-to-fill” were granted a 2.5% salary increase to assist with recruitment and retention efforts

- Pay structure adjustment of 3% for general employees and implementation of Benchmark Salary Survey recommendations; both adjustments are distinct from pay for performance

# **Processes and Policies**

**Purpose**

The budget summarizes all public service programs provided by the City of Fort Worth. The operating budget represents the annual plan for the allocation of resources for the period of October 1, 2023, to September 30, 2024 (Fiscal Year 2024). Amounts are shown to the whole dollar, so there may be slight variances.

**Introductory Information**

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

**Summary Information**

In this section, revenue and expenditure summaries are provided for the total City of Fort Worth operating budget. Also, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2024 Operating Budget.

**Department and Fund Pages**

**Operating Department and Fund Summaries**

Each department and fund displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2022 actual results, the FY2023 adopted budget and adjusted budget, and the FY2024 recommended budget.

**Authorized Positions**

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

**Full-time Equivalent Positions**

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

**Department/Fund Purpose and Goals**

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

**FY2024 Discussion**

This section highlights the major changes from the prior year's budget to the FY2024 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.

### **Creation of the Budget**

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

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

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

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

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

### **Budget Implementation & Monitoring**

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

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

The budget is published online at the city's website [www.fortworthtexas.gov](http://www.fortworthtexas.gov).



**January 1 – February 28, 2023: City Manager’s Office Budget Preparation**

- Review of forward looking assumptions and financial models
- Allocation review and approval
- Prior Year Commitment review and approval
- Review Programmable Spend and available Capital Fund Balances
- City Council Retreat

**March 9: FY2024 Budget Kickoff**

- Provide guidance and goals for the FY2024 Budget
- Discuss assumptions/specifications for budget development
- Communicate budget development process to departments

**March 9 – April 20: Develop FY2023 Month 5 Forecast**

- Departments develop Month 5 Forecast and implications for FY2024 Operating Budget
- FWLab reviews forecasts with departments and adjusts as necessary
- Executive level review Month 5 Forecast

**April 3 – June 2: 5-Year CIP Development, Entry, and Review (2024-2028)**

- Review current 5-Year CIP to update/change existing years and add 2028
- Executive level review and feedback for CIP development

**April 3 – June 2: Business Performance Plan Development**

- Departments review and update BPP for FY2024
- Departments review and update Key Performance Indicators (KPI)
- Executive level review and provide feedback on KPIs

**April 3 – June 2: FY2024 Budget Development**

- Enter Department Requested Budget – matching adjusted budget
- Executive level review and approval for 2024 Budget Development

**April 5 – July 30: FY2024 Revenue Manual**

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

**June 7 – August 9: Develop FY2023 Month 8 Forecast**

- Departments develop Month 8 Forecast FY2024 Operating Budget
- FWLab reviews forecasts with departments and adjusts as necessary
- Departments submit plans to cover any budget shortfall for FY2023
- Executive level review Month 8 Forecast and finalize FY2023 budget changes due to forecast
- Create Wind-up M&C based on Month 8 Forecast

**June 14 – June 16: Budget Blitz – FY2024 CMO Budget Review**

- Departments present FY2024 decision packages to the Executive level to review

**June 27 – July 31: CMO Budget Review – Decision Package Consideration**

- Review FY2024 Proposed Budget
- Review and approve Decision Package requests

**July 25 – 31: Certified Tax Roll Received**

- Receive Certified Appraisal Values
- Determine impact on budget development

**August 8: City Manager Delivers Recommended Annual Budget and 5-Year Capital Improvement Program**

- Presentation of the City Manager’s Recommended FY2024 Annual Budget to the City Council (includes a presentation of CCPD funding application)
- Presentation of the City Manager’s Recommended FY2024-2028 Capital Improvement Program to the City Council

**September 19: Public Hearing**

- Public hearing on the City Budget; Public hearing on the Tax Rate; and approve proposed Fee Changes

**September 19: FY2024 Operating and CIP Budget and Tax Rate Adoption**

- City Council considers FY2024 Budget for adoption
- City Council adopts tax rate for FY2024
- Action establishes split between Operating/Debt Service tax rates

**October 2023 – January 2024: Year-end Finalization of FY2023**

- Verify all transactions were completed for FY2023 Operating and Capital Budgets
- Confirm all M&C’s have been completed and processed for FY2023
- Executive level Year-End Financial review and address any concerns/provide feedback

**November 14: Adopted Operating Budget & 5-Year Capital Improvement Program Published**

- Fiscal Year 2024 Adopted Operating Budget Book is published
- Fiscal Year 2024-2028 5Year CIP is published

**Purpose**

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

**Governmental Fund Types**

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

**General Fund:**

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

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

**General Debt Service Fund:**

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

**Special Revenue Funds:**

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

**Proprietary Fund Types**

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

**Enterprise Funds:**

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

**Internal Service Funds:**

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

**Fiduciary Fund Types**

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

**Capital Project Funds**

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

## **Budgeting Philosophy**

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

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

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

## **Basis of Budgeting**

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

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

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

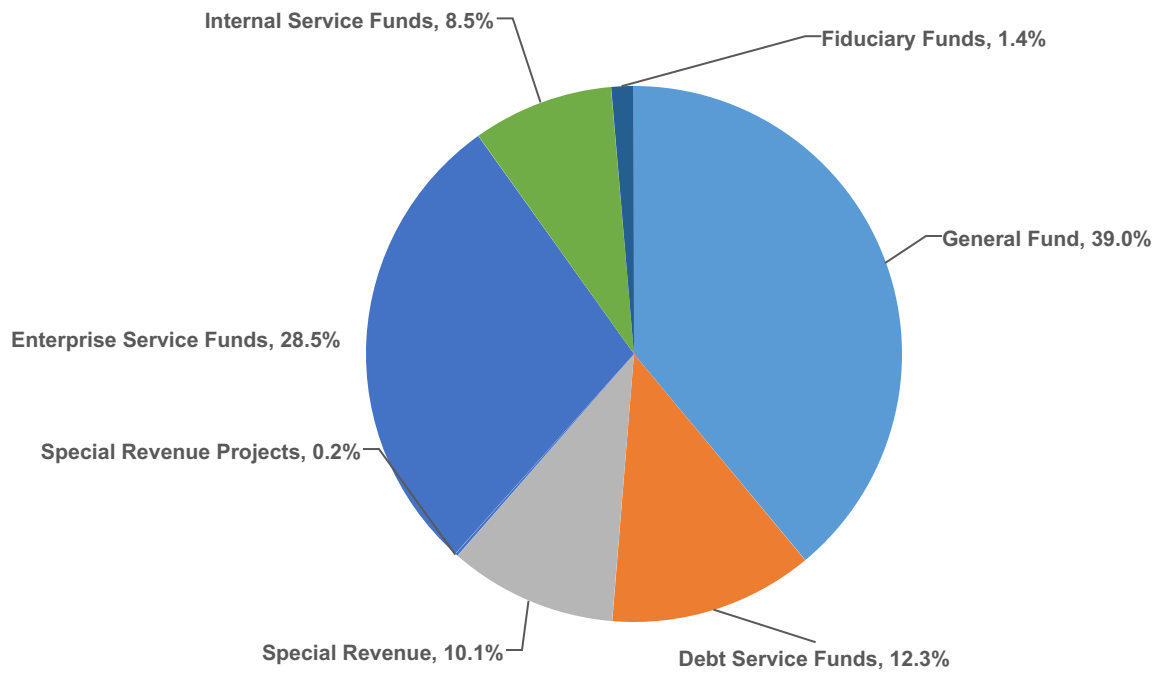
# Budget Highlights

## Budget Highlights

## Total Revenue by Fund

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Operating Funds</b>						
General Fund	\$ 886,246,373	\$ 915,340,881	\$ 921,067,512	\$ 1,012,815,875	\$ 97,474,994	10.6%
Debt Service Funds	342,259,540	278,396,435	290,459,477	320,255,259	41,858,824	15.0%
Special Revenue	209,536,422	228,371,970	243,977,672	263,406,949	35,034,979	15.3%
Special Revenue Projects	2,033,425	4,582,403	—	4,674,491	92,088	2.0%
Enterprise Service Funds	732,347,642	667,592,443	714,125,876	741,088,137	73,495,694	11.0%
Internal Service Funds	140,370,515	201,875,653	203,593,610	220,781,889	18,906,236	9.4%
Fiduciary Funds	29,522,584	33,696,200	33,696,200	35,293,368	1,597,168	4.7%
<b>Total Operating Funds</b>	<b>\$2,342,316,501</b>	<b>\$2,329,855,985</b>	<b>\$2,406,920,347</b>	<b>\$2,598,315,968</b>	<b>\$ 268,459,983</b>	<b>11.5%</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. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.



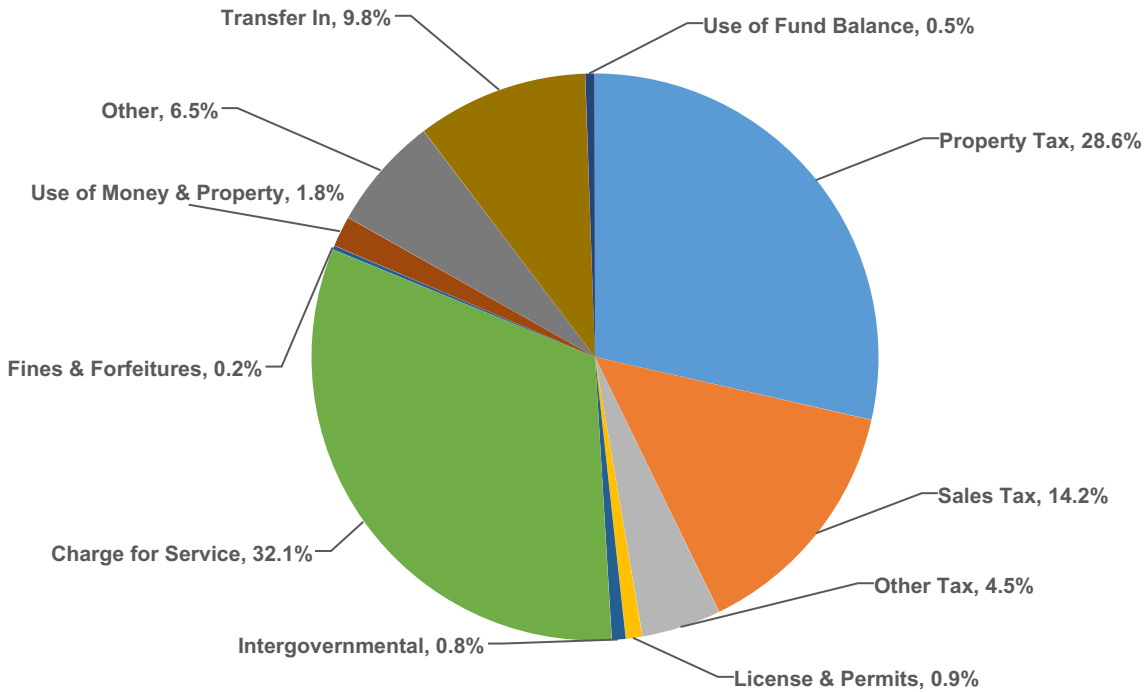


# Budget Highlights

# Total Revenue by Source

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ 600,739,745	\$ 670,294,478	\$ 670,294,478	\$ 742,349,544	\$ 72,055,066	10.7%
Sales Tax	322,666,853	314,221,254	314,221,254	369,391,511	55,170,257	17.6%
Other Tax	106,224,430	95,905,602	101,119,994	118,211,721	22,306,119	23.3%
License & Permits	25,159,281	22,217,201	22,217,201	24,156,588	1,939,387	8.7%
Intergovernmental	17,124,383	14,976,398	16,139,336	20,702,664	5,726,266	38.2%
Charge for Service	785,033,424	763,380,147	801,663,052	834,836,225	71,456,078	9.4%
Fines & Forfeitures	5,832,206	7,311,062	7,311,062	6,327,394	(983,668)	-13.5%
Use of Money & Property	48,502,259	37,232,935	37,232,935	45,591,767	8,358,832	22.5%
Other	150,892,736	156,795,192	158,090,192	168,795,438	12,000,246	7.7%
Transfer In	280,141,184	221,789,224	231,097,856	253,709,465	31,920,241	14.4%
Use of Fund Balance	—	25,732,492	47,532,987	14,243,651	(11,488,841)	-44.6%
<b>Total Revenues</b>	<b>\$2,342,316,501</b>	<b>\$2,329,855,985</b>	<b>\$2,406,920,347</b>	<b>\$2,598,315,968</b>	<b>\$ 268,459,983</b>	<b>11.5%</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. Asset Forfeiture Funds, Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.

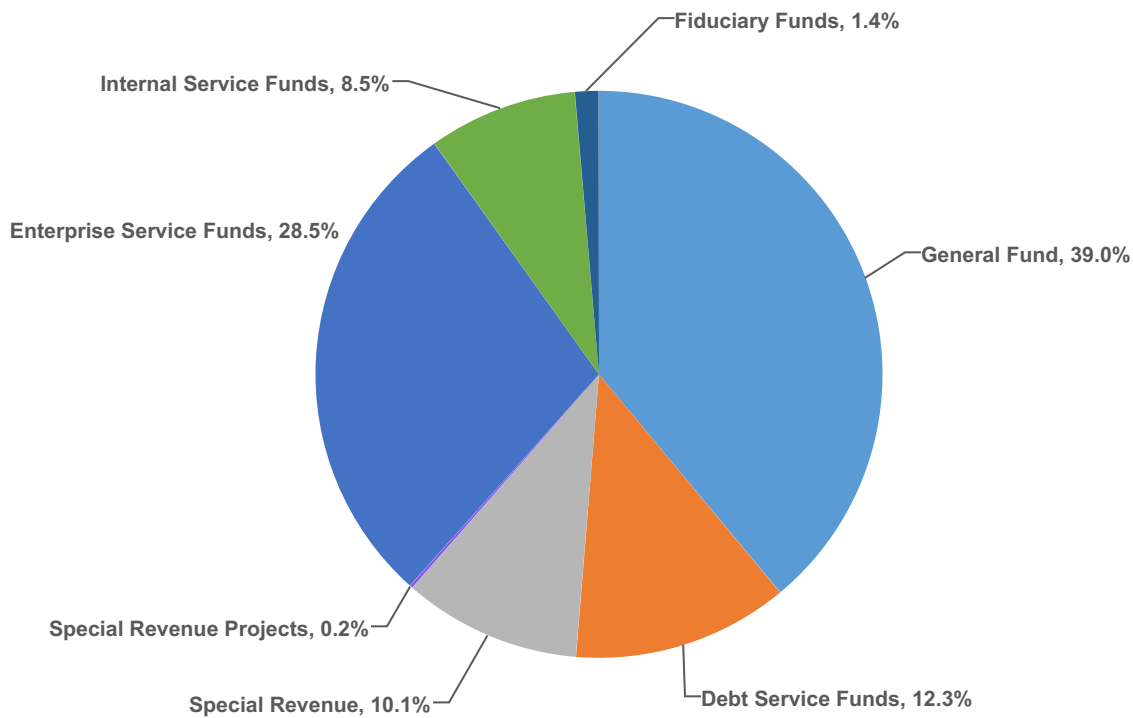


## Budget Highlights

## Expenditures by Fund

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Operating Funds</b>						
General Fund	\$ 841,952,254	\$ 915,340,881	\$ 921,067,512	\$ 1,012,815,875	\$ 97,474,994	10.6%
Debt Service Funds	342,697,531	278,396,435	290,459,477	320,255,259	41,858,824	15.0%
Special Revenue	196,679,986	228,371,970	243,977,672	263,406,949	35,034,979	15.3%
Special Revenue Projects	828,498	4,582,403	—	4,674,491	92,088	2.0%
Enterprise Service Funds	697,661,355	667,592,443	714,125,876	741,088,137	73,495,694	11.0%
Internal Service Funds	152,796,895	201,875,653	203,593,610	220,781,889	18,906,236	9.4%
Fiduciary Funds	29,746,259	33,696,200	33,696,200	35,293,368	1,597,168	4.7%
<b>Total Operating Funds</b>	<b>\$2,262,362,778</b>	<b>\$2,329,855,985</b>	<b>\$2,406,920,347</b>	<b>\$2,598,315,968</b>	<b>\$ 268,459,983</b>	<b>11.5%</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 transfer revenue to the Debt Service Funds. Asset Forfeiture Funds, Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.

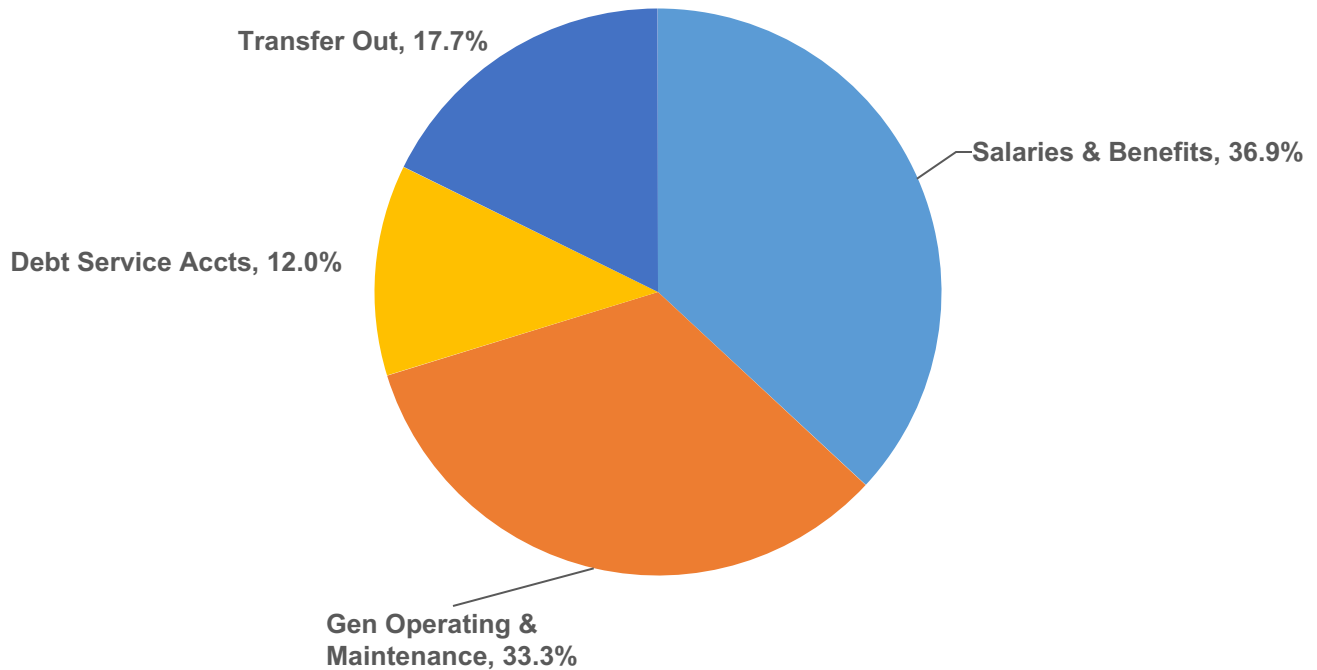


## Budget Highlights

## Expenditures by Type

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Expenses</b>						
Salaries & Benefits	\$ 783,108,154	\$ 872,196,891	\$ 875,095,307	\$ 945,400,086	\$ 73,203,195	8.4%
Gen Operating & Maintenance	684,821,800	754,959,813	771,742,669	853,186,968	98,227,155	13.0%
Capital Accts	63,480	—	—	—	—	—%
Debt Service Accts	345,386,603	280,283,544	292,676,586	308,063,903	27,780,359	9.9%
Transfer Out	448,982,741	403,101,777	448,733,309	453,904,158	50,802,381	12.6%
Contra Accounts	—	—	—	—	—	—%
Contribution to Fund Balance	—	19,313,960	18,672,476	37,760,853	18,446,893	95.5%
Project Budget Account	—	—	—	—	—	—%
<b>Total Expenses</b>	<b>\$2,262,362,778</b>	<b>\$2,329,855,985</b>	<b>\$2,406,920,347</b>	<b>\$2,598,315,968</b>	<b>\$ 268,459,983</b>	<b>11.5%</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. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Contra accounts are used to reduce expenditures between departments in the General Fund.



## Budget Highlights

## General Fund: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ 479,886,470	\$ 531,785,972	\$ 531,785,972	\$ 579,970,842	\$ 48,184,870	9.1%
Sales Tax	218,292,232	212,147,461	212,147,461	250,000,000	37,852,539	17.8%
Other Tax	61,240,849	54,146,726	54,146,726	64,458,496	10,311,770	19.0%
License & Permits	23,561,661	20,686,694	20,686,694	22,238,763	1,552,069	7.5%
Intergovernmental	1,535,578	505,442	505,442	520,641	15,199	3.0%
Charge for Service	43,934,570	33,886,591	33,886,591	34,395,212	508,621	1.5%
Fines & Forfeitures	5,832,206	7,311,062	7,311,062	6,327,394	(983,668)	-13.5%
Use of Money & Property	2,854,769	2,931,561	2,931,561	2,746,728	(184,833)	-6.3%
Other	3,231,676	3,262,825	3,697,825	2,731,573	(531,252)	-16.3%
Transfer In	45,876,362	48,676,547	48,676,547	49,426,226	749,679	1.5%
<b>Total Revenues</b>	<b>886,246,373</b>	<b>915,340,881</b>	<b>915,775,881</b>	<b>1,012,815,875</b>	<b>97,474,994</b>	<b>10.6%</b>
<b>Use of Fund Balance</b>	—	—	<b>5,291,631</b>	—	—	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	588,504,186	632,735,418	632,059,208	682,963,094	50,227,676	7.9%
Gen Operating & Maintenance	193,452,021	200,634,040	202,378,984	224,533,414	23,899,374	11.9%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	2,256,259	2,265,207	2,265,207	2,274,423	9,216	0.4%
Transfer Out	57,739,788	79,706,216	84,364,113	103,044,944	23,338,728	29.3%
Contra Accounts	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>841,952,254</b>	<b>915,340,881</b>	<b>921,067,512</b>	<b>1,012,815,875</b>	<b>97,474,994</b>	<b>10.6%</b>
<b>Contribution to Fund Balance</b>	—	—	—	—	—	<b>0.0%</b>
<b>Revenues Over(Under) Expenses</b>						
	\$ 44,294,119	\$ —	\$ —	\$ —	\$ —	0.0%

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

## Budget Highlights

## Debt Service Funds: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ 120,853,275	\$ 138,508,506	\$ 138,508,506	\$ 162,378,702	\$ 23,870,196	17.2%
Charge for Service	96,285	—	—	—	—	0.0%
Use of Money & Property	13,653,469	3,450,000	3,450,000	3,450,000	—	0.0%
Transfer In	207,656,511	136,437,929	148,272,929	154,426,557	17,988,628	13.2%
<b>Total Revenues</b>	<b>342,259,540</b>	<b>278,396,435</b>	<b>290,231,435</b>	<b>320,255,259</b>	<b>41,858,824</b>	<b>15.0%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>228,042</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Expenses</b>						
Capital Accts	—	—	—	—	—	—
Debt Service Accts	339,721,881	275,411,715	287,474,757	304,059,020	28,647,305	10.4%
Transfer Out	2,975,650	—	—	2,980,400	2,980,400	0.0%
<b>Total Expenses</b>	<b>342,697,531</b>	<b>275,411,715</b>	<b>287,474,757</b>	<b>307,039,420</b>	<b>31,627,705</b>	<b>11.5%</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>2,984,720</b>	<b>2,984,720</b>	<b>13,215,839</b>	<b>10,231,119</b>	<b>342.8%</b>
<b>Revenues Over(Under) Expenses</b>						
	\$ (437,991)	\$ —	\$ —	\$ —	\$ —	0.0%

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

## Budget Highlights

## Special Revenue Funds: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Sales Tax	\$ 104,374,621	\$ 102,073,793	\$ 102,073,793	\$ 119,391,511	\$ 17,317,718	17.0%
Other Tax	43,233,581	41,758,876	46,973,268	53,753,225	11,994,349	28.7%
License & Permits	14,559	6,000	6,000	21,000	15,000	250.0%
Intergovernmental	15,578,391	14,470,956	15,633,894	20,182,023	5,711,067	39.5%
Charge for Service	17,569,122	26,566,520	26,566,520	26,964,058	397,538	1.5%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	10,180,000	10,657,942	10,657,942	12,489,656	1,831,714	17.2%
Special Assessments	—	—	—	—	—	0.0%
Other	13,332,911	11,586,500	12,446,500	16,677,978	5,091,478	43.9%
Transfer In	5,253,237	7,023,867	7,143,867	9,765,777	2,741,910	39.0%
<b>Total Revenues</b>	<b>209,536,422</b>	<b>214,144,454</b>	<b>221,501,784</b>	<b>259,245,228</b>	<b>45,100,774</b>	<b>21.1%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>14,227,516</b>	<b>22,475,888</b>	<b>4,161,721</b>	<b>(10,065,795)</b>	<b>-70.7%</b>
<b>Expenses</b>						
Salaries & Benefits	65,692,640	81,039,761	84,614,387	93,006,062	11,966,301	14.8%
Gen Operating & Maintenance	54,368,717	76,177,974	80,397,288	92,057,844	15,879,870	20.8%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	68,746	123,891	123,891	123,891	—	0.0%
Transfer Out	76,549,883	63,500,280	70,793,019	57,187,976	(6,312,304)	-9.9%
<b>Total Expenses</b>	<b>196,679,986</b>	<b>220,841,906</b>	<b>235,928,585</b>	<b>242,375,773</b>	<b>21,533,867</b>	<b>9.8%</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>7,530,064</b>	<b>8,049,087</b>	<b>21,031,176</b>	<b>13,501,112</b>	<b>179.3%</b>
<b>Revenues Over(Under)</b>						
Expenses	\$ 12,856,436	\$ —	\$ —	\$ —	\$ —	0.0%

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

## Budget Highlights

## Special Revenue Projects: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Intergovernmental	10,414	—	—	—	—	0.0%
Charge for Service	1,677,290	1,847,095	—	74,802	(1,772,293)	-96.0%
Use of Money & Property	93,576	—	—	—	—	0.0%
Other	252,145	—	—	—	—	0.0%
Transfer In	—	2,735,308	—	4,599,689	1,864,381	68.2%
<b>Total Revenues</b>	<b>2,033,425</b>	<b>4,582,403</b>	<b>—</b>	<b>4,674,491</b>	<b>92,088</b>	<b>2.0%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	20,661	—	—	76,706	76,706	0.0%
Gen Operating & Maintenance	694,415	4,582,403	—	4,597,785	15,382	0.3%
Capital Accts	63,480	—	—	—	—	0.0%
Transfer Out	49,942	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>828,498</b>	<b>4,582,403</b>	<b>—</b>	<b>4,674,491</b>	<b>15,382</b>	<b>0.3%</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Revenues Over(Under) Expenses</b>						
	\$ 1,204,927	\$ —	\$ —	\$ —	—	0.0%

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

## Budget Highlights

## Enterprise Funds: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
License & Permits	\$ 1,583,061	1,524,507	1,524,507	1,896,825	\$ 372,318	24.4 %
Charge for Service	670,798,721	605,732,373	645,862,373	668,339,316	62,606,943	10.3 %
Use of Money & Property	16,929,425	15,535,230	15,535,230	18,883,157	3,347,927	21.6 %
Other	21,714,761	15,411,531	15,411,531	15,442,655	31,124	0.2 %
Transfer In	21,321,674	26,908,861	26,997,801	34,618,967	7,710,106	28.7 %
<b>Total Revenues</b>	<b>732,347,642</b>	<b>665,112,502</b>	<b>705,331,442</b>	<b>739,180,920</b>	<b>74,068,418</b>	<b>11.1 %</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>2,479,941</b>	<b>8,794,434</b>	<b>1,907,217</b>	<b>(572,724)</b>	<b>(23.1)%</b>
<b>Expenses</b>						
Salaries & Benefits	104,771,976	111,464,737	111,464,737	119,292,157	7,827,420	7.0 %
Gen Operating & Maintenance	284,636,079	290,975,634	305,975,634	328,884,760	37,909,126	13.0 %
Debt Service Accts	1,769,048	903,806	1,233,806	33,900	(869,906)	(96.2)%
Transfer Out	306,484,252	258,961,009	291,324,949	289,363,482	30,402,473	11.7 %
<b>Total Expenses</b>	<b>697,661,355</b>	<b>662,305,186</b>	<b>709,999,126</b>	<b>737,574,299</b>	<b>75,269,113</b>	<b>11.4 %</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>5,287,257</b>	<b>4,126,750</b>	<b>3,513,838</b>	<b>(1,773,419)</b>	<b>(33.5)%</b>
<b>Revenues Over(Under) Expenses</b>						
	\$ 34,686,287	\$ —	\$ —	\$ —	\$ —	0.0 %



## Budget Highlights

## Internal Service Funds: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ 50,415,240	\$ 94,777,643	\$ 94,777,643	\$ 104,487,117	\$ 9,709,474	10.2%
Use of Money & Property	3,959,547	3,658,202	3,658,202	4,949,557	1,291,355	35.3%
Other	85,962,328	95,986,986	95,986,986	107,600,306	11,613,320	12.1%
Transfer In	33,400	6,712	6,712	872,249	865,537	12895.4%
<b>Total Revenues</b>	<b>140,370,515</b>	<b>194,429,543</b>	<b>194,429,543</b>	<b>217,909,229</b>	<b>23,479,686</b>	<b>12.1%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>7,446,110</b>	<b>9,164,067</b>	<b>2,872,660</b>	<b>(4,573,450)</b>	<b>-61.4%</b>
<b>Expenses</b>						
Salaries & Benefits	23,833,370	46,661,735	46,661,735	49,778,275	3,116,540	6.7%
Gen Operating & Maintenance	123,780,299	154,279,646	154,680,647	169,676,258	15,396,612	10.0%
Transfer Out	5,183,226	934,272	2,251,228	1,327,356	393,084	42.1%
<b>Total Expenses</b>	<b>152,796,895</b>	<b>201,875,653</b>	<b>203,593,610</b>	<b>220,781,889</b>	<b>18,906,236</b>	<b>9.4%</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (12,426,380)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

## Budget Highlights

## Fiduciary Funds: Financial Summary

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other Tax	\$ 1,750,000	\$ —	\$ —	\$ —	—	0.0 %
Charge for Service	542,196	569,925	569,925	575,720	5,795	1.0 %
Use of Money & Property	831,473	1,000,000	1,000,000	3,072,669	2,072,669	207.3 %
Other	26,398,915	30,547,350	30,547,350	26,342,926	(4,204,424)	-13.8 %
<b>Total Revenues</b>	<b>29,522,584</b>	<b>32,117,275</b>	<b>32,117,275</b>	<b>29,991,315</b>	<b>(2,125,960)</b>	<b>(6.6)%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>1,578,925</b>	<b>1,578,925</b>	<b>5,302,053</b>	<b>3,723,128</b>	<b>235.8 %</b>
<b>Expenses</b>						
Salaries & Benefits	285,321	295,240	295,240	283,792	(11,448)	(3.9)%
Gen Operating & Maintenance	27,890,269	28,310,116	28,310,116	33,436,907	5,126,791	18.1 %
Debt Service Accts	1,570,669	1,578,925	1,578,925	1,572,669	(6,256)	(0.4)%
<b>Total Expenses</b>	<b>29,746,259</b>	<b>30,184,281</b>	<b>30,184,281</b>	<b>35,293,368</b>	<b>5,109,087</b>	<b>16.9 %</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>3,511,919</b>	<b>3,511,919</b>	<b>—</b>	<b>(3,511,919)</b>	<b>-100.0 %</b>
Revenues Over(Under) Expenses	\$ (223,675)	\$ —	\$ —	\$ —	—	0.0 %

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

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

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

The following tables reflect expected fee changes for FY2024 to be made effective October 1<sup>st</sup>, 2023. Fee changes are based on market comparisons and evaluation of cost to deliver services. Some FY2024 changes may still be under consideration, and no fee changes will be official until they are adopted by City Council along with the FY2024 budget.

<b>General Fund</b>		
<b>Code Compliance</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Diseased Animal Analysis Shipping	\$250.00	Increase of \$50
Other Government Jurisdiction: Respond to calls	\$12,380.50	Increase of \$360.50
Daycare	\$385.00	Increase of \$100
Hotel / Motel	\$385.00	Increase of \$100
Restaurant	\$385.00	Increase of \$100
Swimming Pool / Spa	\$385.00	Increase of \$100
Mobile Unit	\$385.00	Increase of \$100
Push Cart	\$385.00	Increase of \$100
<b>Library</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Vivian J. Lincoln Library Meeting Rm Rental	\$35.00	New Fee
Vivian J. Lincoln Library Meeting Rm (Non-Profit) Rental	\$15.00	New Fee
<b>Park and Recreation Department</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Food Truck Vendor	\$300/month	rate. Net fee decrease
Push Cart Vendor	\$150/month	rate. Net fee decrease
Game Prep	\$10.00	New Fee
Adult Volleyball	\$250.00	Increase of \$50
<b>Police</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Tow-Light Duty	\$180.00	Increase of \$30

## Budget Highlights

## User Fee Authorization and Overview

Tow-Medium Duty	\$180.00	Increase of \$30
Tow-Heavy Duty	\$300.00	Increase of \$50
Extra Time-Light Duty	\$120.00	Increase of \$20
<b>Culture and Tourism Fund</b>		
<b>Public Event</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Arena Facilities Standard Rate	\$8,320.00	Increase of \$160
Ballroom Standard Rate	\$5,200.00	Increase of \$100
Ballroom A Standard Rate	\$2,290.00	Increase of \$40
Ballroom B Standard Rate	\$2,600.00	Increase of \$50
Ballroom C Standard Rate	\$2,290.00	Increase of \$40
Exhibit Hall Standard Rate	\$22,840.00	Increase of \$440
Exhibit Hall A Standard Rate	\$6,780.00	Increase of \$130
Exhibit Hall B Standard Rate	\$3,120.00	Increase of \$60
Exhibit Hall C Standard Rate	\$3,120.00	Increase of \$60
Exhibit Hall D Standard Rate	\$3,120.00	Increase of \$60
Exhibit Hall E Standard Rate	\$3,120.00	Increase of \$60
Exhibit Hall F Standard Rate	\$3,120.00	Increase of \$60
Exhibit Annex 1-4 Standard Rate	\$5,202.00	Increase of \$102
Exhibit Annex 1 Standard Rate	\$1,300.00	Increase of \$25
Exhibit Annex 2 Standard Rate	\$1,300.00	Increase of \$25
Exhibit Annex 3 Standard Rate	\$1,300.00	Increase of \$25
Exhibit Annex 4 Standard Rate	\$1,300.00	Increase of \$25
WG Events Plaza Standard Rate	\$1,050.00	Increase of \$25
Meeting Room 100 Standard Rate	\$310.00	Increase of \$5
Meeting Room 101 Standard Rate	\$310.00	Increase of \$5
Meeting Room 102 Standard Rate	\$310.00	Increase of \$5
Meeting Room 103AB Standard Rate	\$620.00	Increase of \$10
Meeting Room 104 Standard Rate	\$310.00	Increase of \$5
Meeting Room 105 Standard Rate	\$310.00	Increase of \$5
Meeting Room 106 Standard Rate	\$310.00	Increase of \$5
Meeting Room 107 Standard Rate	\$310.00	Increase of \$5
Meeting Room 108 Standard Rate	\$310.00	Increase of \$5
Meeting Room 109 Standard Rate	\$310.00	Increase of \$5
Meeting Room 110AB Standard Rate	\$310.00	Increase of \$5
Meeting Room 111 Standard Rate	\$310.00	Increase of \$5
Meeting Room 112 Standard Rate	\$310.00	Increase of \$5
Meeting Room 113 Standard Rate	\$310.00	Increase of \$5
Meeting Room 114 Standard Rate	\$310.00	Increase of \$5
Meeting Room 120 Standard Rate	\$310.00	Increase of \$5
Meeting Room 121ABCDEF Standard Rate	\$1,860.00	Increase of \$30
Meeting Room 122 Standard Rate	\$310.00	Increase of \$5
Meeting Room 200 Standard Rate	\$310.00	Increase of \$5
Meeting Room 201ABC Standard Rate	\$930.00	Increase of \$15
Meeting Room 202ABCD Standard Rate	\$1,240.00	Increase of \$20

## Budget Highlights

## User Fee Authorization and Overview

Meeting Room 203ABC Standard Rate	\$930.00	Increase of \$15
Meeting Room 204AB Standard Rate	\$620.00	Increase of \$10
Meeting Room 103A Standard Rate	\$310.00	Increase of \$5
Meeting Room 103B Standard Rate	\$310.00	Increase of \$5
Meeting Room 110A Standard Rate	\$310.00	Increase of \$5
Meeting Room 110B Standard Rate	\$310.00	Increase of \$5
Meeting Room 201A Standard Rate	\$310.00	Increase of \$5
Meeting Room 201B Standard Rate	\$310.00	Increase of \$5
Meeting Room 202A Standard Rate	\$310.00	Increase of \$5
Meeting Room 202B Standard Rate	\$310.00	Increase of \$5
Meeting Room 202C Standard Rate	\$310.00	Increase of \$5
Meeting Room 202D Standard Rate	\$310.00	Increase of \$5
Meeting Room 203A Standard Rate	\$310.00	Increase of \$5
Meeting Room 203B Standard Rate	\$310.00	Increase of \$5
Meeting Room 203C Standard Rate	\$310.00	Increase of \$5
Meeting Room 204A Standard Rate	\$310.00	Increase of \$5
Meeting Room 204B Standard Rate	\$310.00	Increase of \$5
Meeting Room 121A Standard Rate	\$310.00	Increase of \$5
Meeting Room 121B Standard Rate	\$310.00	Increase of \$5
Meeting Room 121C Standard Rate	\$310.00	Increase of \$5
Meeting Room 121D Standard Rate	\$310.00	Increase of \$5
Meeting Room 121E Standard Rate	\$310.00	Increase of \$5
Meeting Room 121F Standard Rate	\$310.00	Increase of \$5
Arena Facilities Move In/Move Out Rate	\$4,160.00	Increase of \$80
Ballroom Move In/Move Out Rate	\$2,600.00	Increase of \$100
Ballroom A Move In/Move Out Rate	\$1,145.00	Increase of \$45
Ballroom B Move In/Move Out	\$1,300.00	Increase of \$50
Ballroom C Move In/Move Out Rate	\$1,145.00	Increase of \$45
Exhibit Hall Move In/Move Out Rate	\$11,420.00	Increase of \$220
Exhibit Hall A Move In/Move Out Rate	\$3,390.00	Increase of \$140
Exhibit Hall B Move In/Move Out Rate	\$1,560.00	Increase of \$60
Exhibit Hall C Move In/ Move Out Rate	\$1,560.00	Increase of \$60
Exhibit Hall D Move In/Move Out Rate	\$1,560.00	Increase of \$60
Exhibit Hall E Move In/Move Out Rate	\$1,560.00	Increase of \$60
Exhibit Hall F Move In/Move Out Rate	\$1,560.00	Increase of \$60
Exhibit Annex 1-4 Move In/Move Out Rate	\$2,601.00	Increase of \$101
Exhibit Annex 1 Move In/Move Out Rate	\$650.00	Increase of \$50
Exhibit Annex 2 Move In/Move Out Rate	\$650.00	Increase of \$50
Exhibit Annex 3 Move In/Move Out Rate	\$650.00	Increase of \$50
Exhibit Annex 4 Move In/Move Out Rate	\$650.00	Increase of \$50
<b>Municipal Golf Fund</b>		
<b>PARD</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Junior Annual Pass	\$200	Increase of \$50
Senior Annual Pass	\$900	Increase of \$250

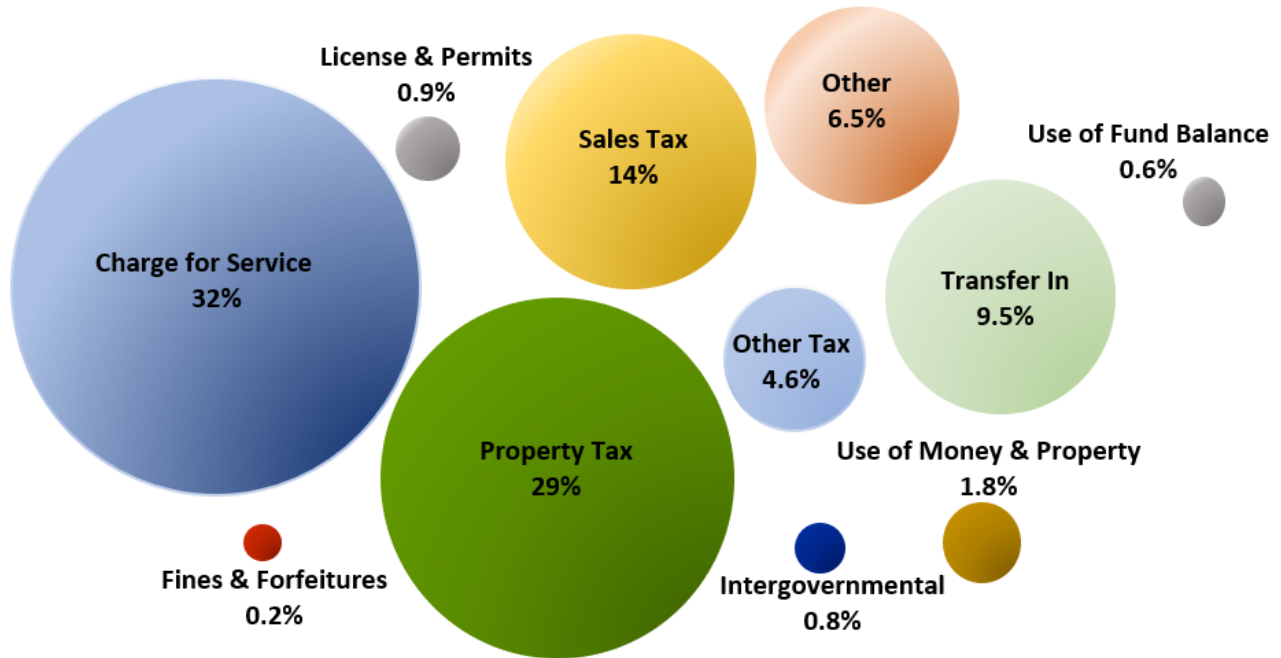
## Budget Highlights

## User Fee Authorization and Overview

Individual Annual Pass	\$2,000	Increase of \$1050
Platinum Annual Pass	\$3,500	Increase of \$1300
Family Annual Pass	\$4,700	Increase of \$3500
9 Hole Greens Fee Rate Range	\$11-\$40	New Fee Range
18 Hole Greens Fee Rate Range	\$11-\$75	New Fee Range
Junior Green Fee Rate Range	\$10-\$40	New Fee Range
Senior Green Fee Rate Range	\$12-\$40	New Fee Range
Half Cart Fee	\$7.85-\$11.09	New Fee Range
Full Cart Fee	\$15.70-\$22.17	New Fee Range
<b>Solid Waste Fund</b>		
<b>Code Compliance</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Landfill Environmental Fee (non-city tons)	\$6	Increase of \$1
Landfill Environmental Fee (city tons)	\$6	New Fee
Disposal Fee	\$95	Increase of \$45
Residential Overloaded Cart Fee	\$6	New Fee
Residential Bags Outside Cart Fee	\$3	New Fee
<b>Stormwater Utility Fund</b>		
<b>Transportation and Public Works</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Stormwater Runoff Management/Flooding Mitigation	\$7	Increase of \$0.86
Stormwater Runoff Management/Flooding Mitigation	\$6	Increase of \$0.58
<b>Water and Sewer Fund</b>		
<b>Water</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
Back-Flow Inspection Fee	\$100	Increase of \$68.69
Back-Flow Customer Service Re-Inspection Fee	\$100	New Fee
Back-Flow Forced Test (Commercial Customers)	\$300	New Fee
Back-Flow Forced Test (Residential)	\$150	New Fee
Food Service Establishment/Grease Trap Permit Fee	\$175	Increase of \$39
Liquid Waste Hauler Permit - for vehicle	\$400	Increase of \$100

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

**What are all the Sources of Revenue for the City?**



Charges for Service, Property Tax, Sales Tax and Transfer In make up 84.50% of all revenues.

Charge for Service, Property Tax, and Sales Tax make up 75% of all city operating revenues. Charge for service is received by multiple city funds, including the General Fund and enterprise funds; property tax is received by the General Fund, debt service, and applicable tax increment reinvestment zone funds; and sales tax is only received by the General Fund and the Crime Control and Prevention District fund. The following provides information on each source of revenue with emphasis on the general fund.

**GENERAL FUND**

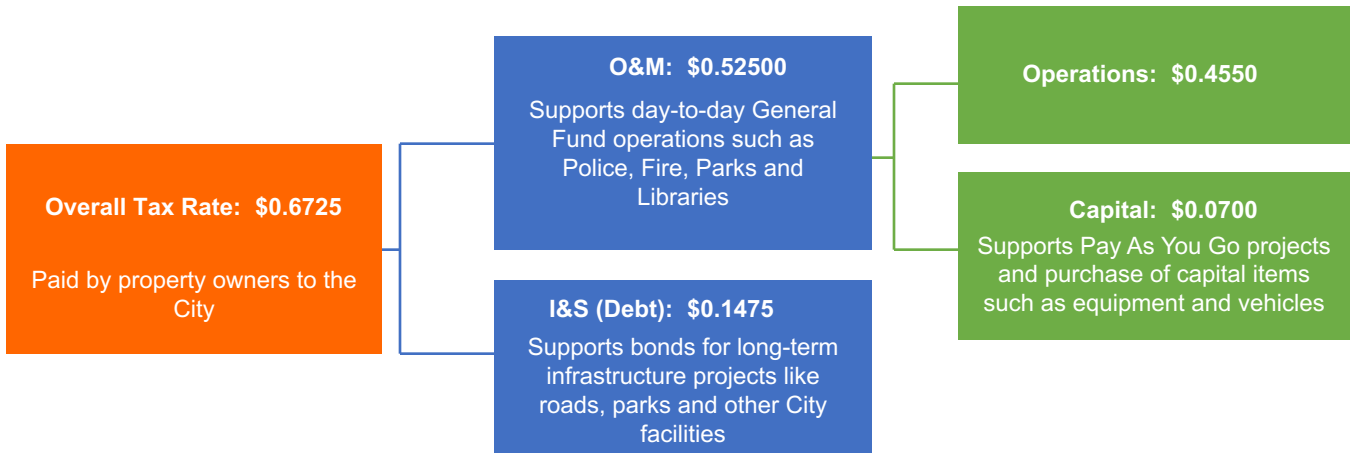
**Property Taxes**

In keeping with City Management goals to maintain/lower the property tax rate, the FY2024 Recommended Budget lowers the city’s property tax rate from \$0.7175 per \$100 net taxable valuation to \$0.6725 per \$100 net taxable valuation. Comparisons are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

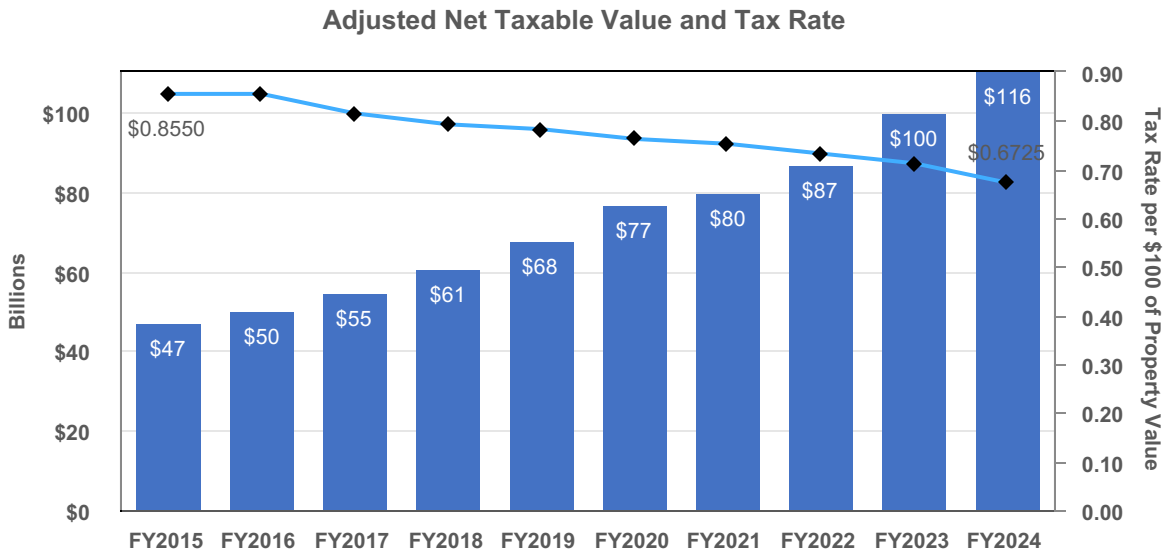
Comparison	FY2023	FY2024	Variance	
			\$	%
Tax rate per \$100 of value	\$ 0.7125	\$ 0.6725	\$(0.0400)	-5.6%
Appraised Value	133,177,031,015	155,936,572,617	\$22.8B	17.1%
Adjusted Net Taxable Value	100,073,539,805	115,730,642,125	\$15.7B	15.7%

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

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



As a result of both new construction and increases in existing values, the city is projected to collect \$47 million more in General Fund property tax revenue compared to FY2023. The next graph shows the ten-year property tax trend with tax rates.



According to the certified data from the Tarrant Appraisal District, the average appraised value of a single family home in the City of Fort Worth is \$280,949 in 2023.



The estimate of the FY2024 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2023. The assumed collection rate is 98.50% for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council.

The most significant exemptions approved by the City Council are:

- The general homestead exemption of 20 percent available to all residential homestead properties,
- An increase from \$40,000 to \$60,000 in FY2024 provides additional homestead exemption granted to citizens who are age 65 and older, and/or Disabled residence homestead owners; and
- The freeport exemption for commercial goods to be exported from the state.

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

## Budget Highlights

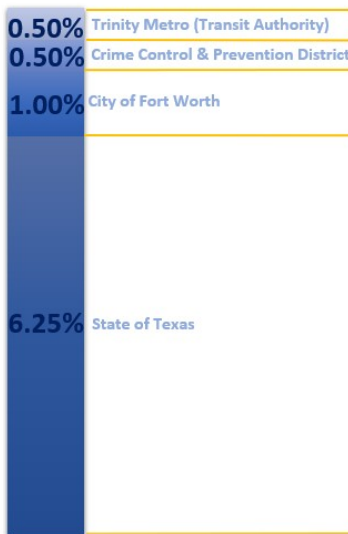
## Revenue Highlights

<b>Total Appraised Value</b>	<b>\$ 155,936,572,617</b>
<b>Less</b>	
Disabled Veteran	942,893,749
Over 65	2,542,873,304
Disabled/Over 65	91,344,250
Homestead	8,968,619,639
Disabled Person	143,701,216
Inventory	6,730,590,364
Solar / Wind Power	466,261
Pollution Control	11,843,300
Foreign Trade Zone	1,230,744,753
Historic Sites	19,554,856
Community Housing Development	138,693,709
Abatement Value Loss	289,515,879
Nominal Value Accounts	11,165,898
Freeze Taxable (Denton/Parker)	12,583,720
Homestead Cap	0
Transfer Adjustment TAD	2,074,319
Misc Personal Property	588,160,956
Absolute Exemptions	16,284,701,135
Property Damaged by Disaster	4,275,132
<b>Sub-Total Exemptions</b>	<b>38,014,112,003</b>
<b>Net Taxable Value</b>	<b>\$ 117,922,460,614</b>
<b>Less</b>	
Total Appraised Value of Properties Under Protest	\$ 5,733,709,358
Total Appraised Value of Incomplete Properties	\$ 1,148,902,061
<b>Net Taxable Value (Certified)</b>	<b>\$ 111,039,849,195</b>
<b>Plus</b>	
Est. Minimum value of protest properties	\$ 3,868,359,038
Est. Minimum Taxable Value of Incomplete Properties	\$ 822,433,892
<b>Adjusted Net Taxable Value</b>	<b>\$ 115,730,642,125</b>
Tax Rate per \$100 of Value	\$ 0.67250
<b>Total Tax Levy</b>	<b>\$ 778,288,568</b>
<b>Less</b>	
Collection Rate	98.5 %
<b>Estimated Collection of Levy</b>	<b>\$ 766,614,240</b>
<b>Less</b>	
Less Levy Lost due to Frozen	\$ (9,771,708)
Less Estimated TIF Contribution	\$ (21,292,977)
<b>Budgeted Revenues</b>	<b>\$ 735,549,555</b>

**Sales Tax**

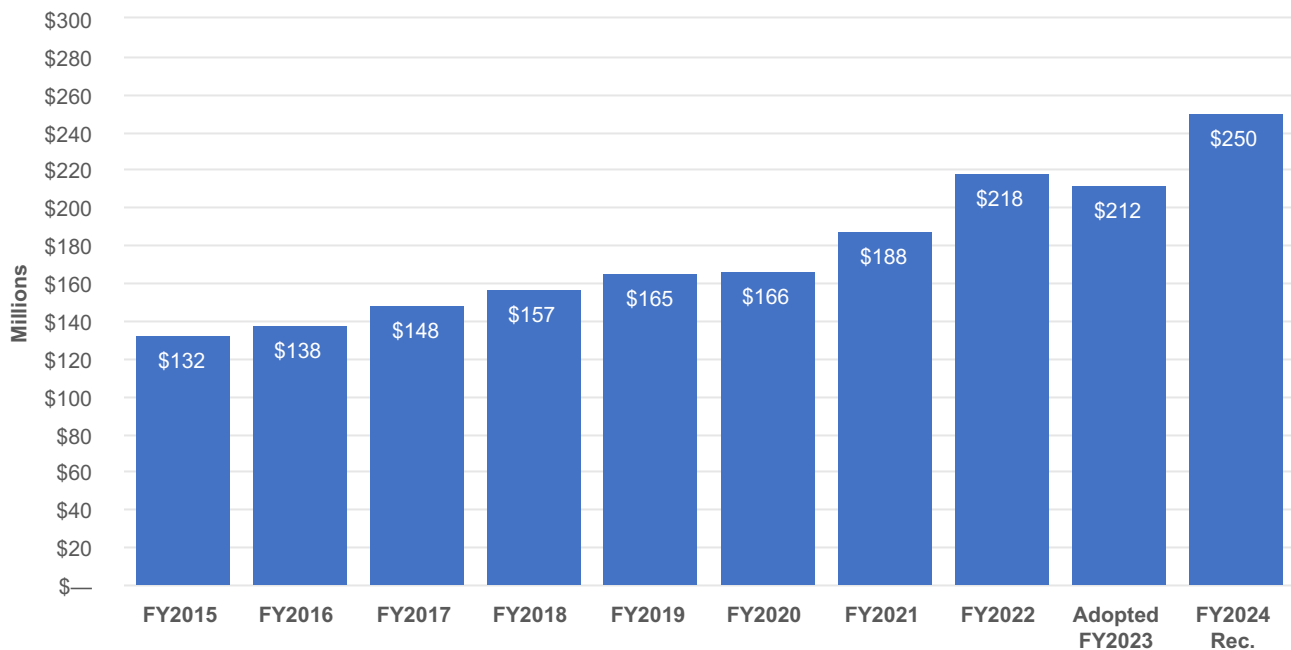
Of the total sales and use tax paid on a purchase, the City only receives a small portion. The following depicts where the sales tax is distributed.

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



Sales tax revenue from the city’s one-cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$250.0M. As sales tax revenue was growing significantly after COVID-19, significant growth was expected for 2023. FY2023 preliminary year end projections were showing collections exceeding the original estimates developed for the year. Original expectations for FY2023 were \$212.1M and the fiscal year-end preliminary projection was up \$23.2M for a total of \$235.3M at the time of FY2024’s development. The FY2024 Budget’s expectation of \$250.0M is an increase of \$37.9M or 17.9% from the FY2023 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collection has grown from \$125.5M in 2014 to the estimated amount of \$250.0M for FY2024, which represents a 99.2% growth over the last ten years.

**10 Year Sales Tax Collection**

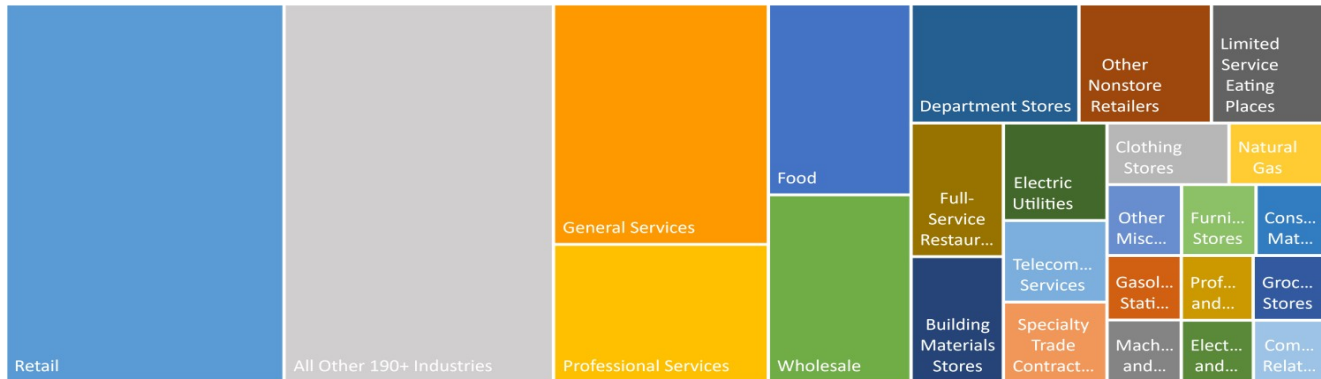


## Budget Highlights

## Revenue Highlights

Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller's Office and growth of the city has influenced growth in the past and is leading the current and future performance of sales tax. This growth pattern was originally projected to taper through FY2024, however the most recent collections are proving to be more resilient than originally anticipated. Sales Tax activity is expected to continue to pick up in FY2024 and be more stable than FY2022 or FY2023.

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



### Other Taxes

Other Taxes includes, among other sources, revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2024 Recommended Budget includes an increase of \$22.31M, or 23.3%, in Other Taxes. Some of the largest sources of the increase are franchise fees for gas and electric, as well as the State Mixed Beverage Tax, which increased by \$2.5M, or nearly 50%.

### Licenses and Permits

Licenses and Permits are primarily made up of the building, residential, alarm, and health permit fees. Revenues in this category are anticipated to increase by approximately \$0.9M, or 3.9%, from the FY2023 budget. This is a smaller increase than in recent years, with the majority of new revenue coming from Health Permit revenue (increase of \$0.6M).

### Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to increase by \$5.7M, or 38.2%, in FY2024. A significant source of the increase is revenue from the Texas Comptroller, with a 29% (\$2.7M) increase over FY2024 levels.

### Charges for Services

Service Charges are mainly made up of administrative service charges, allocations for technology services, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category are increasing \$71.6M, or 9.4%, from the FY2023 budget. This revenue category is the most diverse among City revenues, with FY2024 growth coming from internal services and allocations, utility services, and admissions to recreational properties owned by the City.

### Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to decrease by approximately \$1.0M, or 13.5%, from the FY2023 budget.

Building on a multi-year trend in the City, these reductions are driven by a decrease in traffic fines of \$1.1M (24.3%), an even greater decrease than that seen in the FY2023 budget.

### Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals, and lease revenue. Use of Money and Property revenues are projected to increase by approximately \$8.4M, or 22.5%, from the FY2023 budget. The largest individual increase is in interest earnings (up over \$2.2M from FY2023), but a variety of lease revenue streams constitute a significant portion of the overall growth in this revenue category.

### Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to decrease by \$11.6M, or 7.4%, from the FY2023 budget. Though Miscellaneous Revenue continues to decrease (down \$1.3M or 9.3% from FY2023) as more appropriate and descriptive revenue accounts are used, this decrease is offset by increases in accounts such as Revenue Sharing (\$2.6M) and Recovery of Utilities, which increased by more than \$2.4M and 110%.

### 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 \$27.1M or 12.4% from the FY2023 budget. This change was primarily due to an increase in the transfer from Water/Sewer of \$16.3M, or 12.3%, which is received as a street rental fee from the Water department.

## Budget Highlights

## Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalentents (FTE)			
	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	A.P. Transfer	A.P. Add/Del	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	FTE Change
<b>General Fund Departments</b>									
City Attorney's Office	50.00	51.00	58.00	4.00	3	50.00	51.00	58.00	7.00
City Auditor's Office	19.00	19.00	17.00	—	(2.00)	17.96	17.96	17.00	(0.96)
City Manager's Office	27.00	52.00	53.00	—	1.00	27.00	52.00	53.00	1.00
City Secretary's Office	15.00	17.00	17.00	—		15.00	17.00	17.00	0.00
Code Compliance	245.00	252.00	271.00	—	19.00	244.50	251.50	270.50	19.00
Communication & Public Engagement	42.00	46.00	47.00	—	1.00	42.00	46.00	47.00	1.00
Development Services	183.00	240.00	242.00	1.00	1.00	182.75	239.75	241.75	2.00
Diversity and Inclusion	14.00	16.00	16.00	—	—	12.89	14.89	14.89	0.00
Economic Development	13.00	15.00	18.00		3.00	13.00	15.00	18.00	3.00
Financial Management Services	91.00	94.00	98.00		4.00	90.50	93.50	97.50	4.00
Fire	1,013.00	1,036.00	1,112.00		76.00	1,012.25	1,035.25	1,111.25	76.00
FWLab	28.00	26.00	39.00		13.00	28.00	26.00	39.00	1,999.10
Human Resources	37.00	38.00	41.00	—	3.00	35.43	36.43	39.43	3.00
Information Technology Solutions	158.00	—	—		—	156.98	—	—	0.00
Library	255.00	269.00	269.00		—	228.16	240.10	240.10	0.00
Municipal Court	132.00	133.00	133.00	—	—	132.00	131.38	131.38	0.00
Neighborhood Services	127.00	126.00	128.00	2.00	—	64.88	66.84	73.44	6.60
Park & Recreation	573.00	584.00	596.00	—	12.00	344.43	362.29	374.89	12.60
FWLab	28.00	26.00	38.00		13.00	28.00	26.00	39.00	1,999.10
Police	1,919.00	1,986.00	2,035.00	(3.00)	52.00	1,895.06	1,962.31	2,025.10	62.79
Property Management	100.00	100.00	108.00		8.00	87.37	87.37	93.97	6.60
Transportation & Public Works	228.00	239.00	245.00	—	6.00	220.80	231.80	237.80	6.00
<b>General Fund Total</b>	<b>5,269.00</b>	<b>5,339.00</b>	<b>5,543.00</b>	<b>4.00</b>	<b>200.00</b>	<b>4,900.96</b>	<b>4,978.37</b>	<b>5,201.00</b>	<b>222.63</b>

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

## Budget Highlights

## Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	A.P. Transfer	A.P. Add/Del	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	FTE Change
<b>Special Revenue Funds</b>									
Botanic Gardens Spec Rev Fund	—	—	—	—	—	—	—	—	0.00
Community Tree Planting	—	—	—	—	—	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	358.00	385.00	446.00	3.00	58.00	345.98	372.98	432.98	60.00
Culture and Tourism Fund	135.00	138.00	138.00	—	—	135.00	138.00	138.00	0.00
Environmental Protection Fund	24.00	86.00	88.00	2.00	—	21.82	83.82	85.82	2.00
Grant Funds	151.00	181.00	174.00	(2.00)	(5.00)	156.66	164.60	432.98	(24.60)
Municipal Court Special Revenue	1	1.00	1.00	—	—	1	1.00	1.00	0.00
Municipal Golf Fund	81.00	78.00	81.00	—	3.00	53.03	53.03	56.03	3.00
Red Light Enforcement Fund	—	—	—	—	—	—	—	—	0.00
Special Purpose Fund	—	—	—	—	—	—	—	—	0.00
Library Special Revenue Fund	—	—	—	—	—	—	—	—	0.00
Capital Project Funds	11.00	7.00	7.00	—	—	65.52	61.52	63.72	2.20
<b>Special Revenue Funds Totals</b>	<b>761.00</b>	<b>876.00</b>	<b>935.00</b>	<b>3.00</b>	<b>56.00</b>	<b>783.41</b>	<b>879.35</b>	<b>921.95</b>	<b>42.60</b>
<b>Proprietary Funds</b>									
<u>Enterprise Funds</u>									
Stormwater Utility Fund	112.00	105.00	116.00	(1.00)	12.00	110.95	103.95	114.95	11.00
Solid Waste Fund	116.00	81.00	79.00	(2.00)	—	116.00	81.00	79.00	(2.00)
Municipal Parking Fund	18.00	21.00	21.00	—	—	18.00	21.00	21.00	0.00
Municipal Airports Fund	28.00	29.00	31.00	—	2.00	27.48	28.48	30.48	2.00
Water and Sewer Fund	999.00	1,002.00	1,008.00	—	6.00	974.05	977.05	982.25	5.20
<b>Enterprise Funds Totals</b>	<b>1,273.00</b>	<b>1,238.00</b>	<b>1,255.00</b>	<b>(3.00)</b>	<b>20.00</b>	<b>1,246.48</b>	<b>1,211.48</b>	<b>1,227.68</b>	<b>16.20</b>

## Budget Highlights

## Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	A.P. Transfer	A.P. Add/Del	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.	FTE Change
<u>Internal Service Funds</u>									
Fleet and Equipment Services Fund	107.00	107.00	108.00	—	1.00	\$ 108.80	\$ 108.80	\$ 111.00	\$ 1.00
Capital Projects Service Fund	114.00	129.00	125.00	(4.00)	—	114.00	129.00	125.00	(4.00)
Group Health & Life Insurance Fund	10.00	11.00	11.00	—	—	7.75	8.25	10.00	0.00
Information Technology Solutions Fund	—	160.00	169.00	—	9.00	—	158.98	167.98	9.00
Risk Financing Fund	15.00	17.00	17.00	—	—	15.00	17.50	18.00	0.00
Retiree Healthcare Trust	—	—	—	—	—	2.25	2.25	1.00	0.00
<b>Internal Service Funds Totals</b>	<b>246.00</b>	<b>424.00</b>	<b>430.00</b>	<b>(4.00)</b>	<b>10.00</b>	<b>247.80</b>	<b>424.78</b>	<b>430.78</b>	<b>6.00</b>
<b>Total All Funds</b>	<b>7,549.00</b>	<b>7,877.00</b>	<b>8,163.00</b>	<b>—</b>	<b>286.00</b>	<b>7,178.65</b>	<b>7,493.98</b>	<b>7,781.41</b>	<b>287.43</b>



# **Governmental Funds**

# General Fund

## FUND PURPOSE AND GOALS

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

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

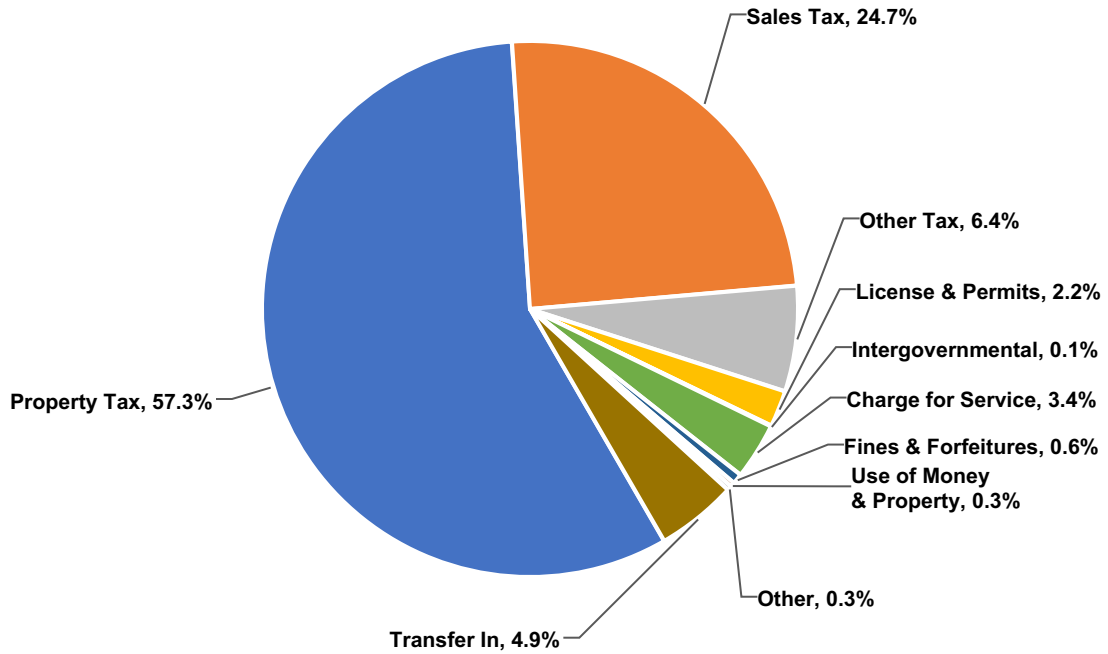
The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2024, the city is adopting a property tax rate of \$0.6725 per \$100 of assessed valuation, which is \$(0.0400) lower than FY2023. Approximately \$0.5250, or 78.07%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 21.93%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, performed better than anticipated throughout much of FY2023, and is projected to be \$23M over the established budget. Sales tax in FY2024 is expected to return to normal growth and be more stable than FY2022 or FY2023.

General debt service is the City's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded through taxes levied by the City and is estimated to total \$161,328,713. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

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

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, to maintain two months' worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other city funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,537 authorized positions, 21 operating departments (these counts exclude the Non-Departmental designation), and 4 appointed officials' offices. Each department and office, listed alphabetically in the General Fund section, has a primary focus.

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted
<b>Revenues</b>					
Property Tax	\$ 479,886,470	\$ 531,785,972	\$ 531,785,972	\$ 579,970,842	9.1%
Sales Tax	218,292,232	212,147,461	212,147,461	250,000,000	17.8%
Other Tax	61,240,849	54,146,726	54,146,726	64,458,496	19.0%
License & Permits	23,561,661	20,686,694	20,686,694	22,238,763	7.5%
Intergovernmental	1,535,578	505,442	505,442	520,641	3.0%
Charge for Service	43,934,570	33,886,591	33,886,591	34,395,212	1.5%
Fines & Forfeitures	5,832,206	7,311,062	7,311,062	6,327,394	-13.5%
Use of Money & Property	2,854,769	2,931,561	2,931,561	2,746,728	-6.3%
Other	3,231,676	3,262,825	3,697,825	2,731,573	-16.3%
Transfer In	45,876,362	48,676,547	48,676,547	49,426,226	1.5%
<b>Total Revenues</b>	<b>\$ 886,246,373</b>	<b>\$ 915,340,881</b>	<b>\$ 915,775,881</b>	<b>\$ 1,012,815,875</b>	<b>10.6%</b>



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

	FY2021 Adopted	FY2022 Adopted	FY2023 Adopted	FY2024 Rec.
Adjusted Net Taxable Value	\$79,878,186,534	\$87,373,928,947	\$100,073,539,805	\$115,730,642,125
Tax Rate	0.7475	0.7325	0.7125	0.6725
Operating & Maintenance (O&M)	0.5950	0.5850	0.5650	0.5250
Debt Service (I&S)	0.1525	0.1475	0.1475	0.1475
Total Levy	\$ 597,089,444	\$ 640,014,030	\$ 713,023,971	\$ 778,288,568
Collection Rate	98.3 %	98.3 %	98.5 %	98.5 %
Total Collection of Levy	\$ 586,640,379	\$ 628,813,784	\$ 702,328,612	\$ 766,614,239
Estimated Levy Lost due to Frozen TIF Contributions	(9,335,929) \$ (20,507,004)	(11,160,492) \$ (21,610,735)	(13,687,852) \$ (24,646,281)	(9,771,708) \$ (21,292,977)
Budgeted Revenues				
General Fund (O&M)	\$ 443,203,318	\$ 476,020,336	\$ 526,535,972	\$ 574,220,841
General Debt Fund (I&S)	\$ 113,594,128	\$ 120,022,221	\$ 137,458,506	\$ 161,328,713
Subtotal Current Property Taxes	\$ 556,797,446	\$ 596,042,557	\$ 663,994,478	\$ 735,549,554
<b>OTHER PROPERTY TAXES</b>				
Vehicle Inventory	\$ 221,440	\$ 197,422	\$ 556,419	\$ 197,422
Delinquent Property Taxes (O&M)	\$ 3,600,000	\$ 3,600,001	\$ 2,750,000	\$ 3,600,001
Delinquent Property Taxes (I&S)	\$ 850,000	\$ 550,000	\$ 550,000	\$ 550,000
Interest/Penalty Charges (O&M)	\$ 2,101,356	\$ 2,101,356	\$ 2,500,000	\$ 2,101,356
Interest/Penalty Charges (I&S)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Subtotal Other Property Taxes	\$ 7,272,796	\$ 6,948,779	\$ 6,856,419	\$ 6,948,779
<b>TOTAL PROPERTY TAXES</b>				
Operating Taxes (O&M)	\$ 449,126,114	\$ 481,919,115	\$ 532,342,391	\$ 580,119,620
Debt Service Taxes (I&S)	\$ 114,944,128	\$ 121,072,221	\$ 138,508,506	\$ 162,378,713

# General Fund

# General Fund Revenue and Expenditures

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY %
<b>Revenues</b>					
Property Tax	\$ 479,886,470	\$ 531,785,972	\$ 531,785,972	\$ 579,970,842	9.1 %
Sales Tax	218,292,232	212,147,461	212,147,461	250,000,000	17.8 %
Other Tax	61,240,849	54,146,726	54,146,726	64,458,496	19.0 %
License & Permits	23,561,661	20,686,694	20,686,694	22,238,763	7.5 %
Intergovernmental	1,535,578	505,442	505,442	520,641	3.0 %
Charge for Service	43,934,570	33,886,591	33,886,591	34,395,212	1.5 %
Fines & Forfeitures	5,832,206	7,311,062	7,311,062	6,327,394	-13.5 %
Use of Money & Property	2,854,769	2,931,561	2,931,561	2,746,728	-6.3 %
Other	3,231,676	3,262,825	3,697,825	2,731,573	-16.3 %
Transfer In	45,876,362	48,676,547	48,676,547	49,426,226	1.5 %
<b>Total Revenues</b>	<b>886,246,373</b>	<b>915,340,881</b>	<b>915,775,881</b>	<b>1,012,815,875</b>	<b>10.6 %</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>5,291,631</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>					
City Attorney Department	7,401,877	7,937,225	7,937,225	9,727,436	22.6 %
City Auditor Department	2,035,454	2,337,683	2,337,683	2,444,254	4.6 %
City Managers Office Dept	10,373,355	10,740,253	10,790,253	11,368,002	5.8 %
City Secretary Department	2,191,193	2,518,393	2,518,393	2,705,604	7.4 %
Code Compliance Dept	24,663,695	27,330,256	27,330,256	30,667,796	12.2 %
Communications & Public Engage	4,350,134	5,513,485	5,513,485	6,058,990	9.9 %
Development Services	19,054,394	29,331,458	29,331,458	29,222,202	-0.4 %
Diversity & Inclusion Dept	2,135,789	2,435,259	3,140,325	2,635,238	8.2 %
Economic Development Dept	37,027,101	43,767,568	44,724,264	49,547,130	13.2 %
Financial Management Dept	12,433,119	13,758,733	13,867,733	15,051,729	9.4 %
Fire Department	184,586,218	193,272,915	193,272,915	213,436,366	10.4 %
FWLab	6,235,314	8,750,328	9,910,328	13,194,561	50.8 %
Human Resources Department	5,379,249	6,283,156	6,283,156	6,933,179	10.3 %
IT Solutions Department	17,801,173	—	—	—	0.0 %
Library Department	21,732,761	26,075,266	26,075,266	27,822,947	6.7 %
Municipal Court Department	14,481,807	15,350,385	15,350,385	15,861,428	3.3 %
Neighborhood Services Dept	10,884,513	14,344,160	14,344,160	23,066,282	60.8 %
Non-Departmental	1,145,000	26,973,345	27,394,586	29,313,357	8.7 %
Park and Recreation Department	60,994,642	61,870,514	62,120,514	70,849,484	14.5 %
Police Department	287,396,717	298,551,538	299,126,166	321,340,689	7.6 %
Property Management Dept	29,309,043	29,628,584	29,628,584	33,803,557	14.1 %
Transportation & Public Works	80,339,706	88,570,377	90,070,377	97,765,644	10.4 %
<b>Total Expenses</b>	<b>841,952,254</b>	<b>915,340,881</b>	<b>921,067,512</b>	<b>1,012,815,875</b>	<b>10.6 %</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 44,294,119</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Intergovernmental	\$ 562,210	\$ 384,242	\$ 384,242	\$ 399,441	\$ 15,199	4.0%
Use of Money	\$ —	\$ —	\$ —	\$ 85,594	\$ —	0.0%
Other	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>562,210</b>	<b>384,242</b>	<b>384,242</b>	<b>485,035</b>	<b>15,199</b>	<b>4.0%</b>
<b>Expenses</b>						
Salaries & Benefits	6,926,207	7,403,004	7,403,004	8,755,247	1,352,243	18.3%
Gen Operating & Maintenance	475,670	534,221	534,221	972,189	437,968	82.0%
<b>Total Expenses</b>	<b>7,401,877</b>	<b>7,937,225</b>	<b>7,937,225</b>	<b>9,727,436</b>	<b>1,790,211</b>	<b>22.6%</b>
<b>Grand Total</b>	<b>\$ (6,839,667)</b>	<b>\$ (7,552,983)</b>	<b>\$ (7,552,983)</b>	<b>\$ (9,242,401)</b>	<b>\$ (1,775,012)</b>	

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	51.00	51.00	58.00	58.00	7	7
Capital Project Services Fund	4	4	—	—	(4.00)	(4.00)
<b>Total</b>	<b>55.00</b>	<b>55.00</b>	<b>58.00</b>	<b>58.00</b>	<b>3.00</b>	<b>3.00</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. The Transactional division provides transactional and advisory services as general counsel, whereas the Litigation division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a Senior Assistant City Attorney who acts as the section chief. In addition, two section chiefs serve on the executive team, along with the City Attorney and Deputy City Attorneys. Support Services provide clerical and other assistance to the attorneys in all sections of the department.

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$421,921 for four authorized positions that were paid from the Capital Projects Service Fund during FY2023
- Increases by \$287,686 and two authorized positions for collaborative work with Police to identify and provide legal advice in various areas related to police work and policy
- Increases by \$156,480 and one authorized position to partner with Code Compliance and Police to identify and effectively mitigate nuisance properties
- Increases by \$72,338 in salaries and benefits to reclassify three authorized positions for better supervision and management of increasingly complex service deliverables
- Increases by \$459,407 for prior year commitments \$449,583 Salary & Benefits and \$6,824 Operating & Maintenance
- Increases by \$415,800 in Other Contractual Services to scan and retain critical documents in an electronic format prior to the move to the future City Hall



**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenue</b>	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
<b>Expenses</b>						
Salaries & Benefits	1,807,856	2,051,402	2,051,402	2,168,476	117,074	5.7 %
Gen Operating & Maintenance	227,598	286,281	286,281	275,778	(10,503)	-3.7 %
<b>Total Expenses</b>	<b>2,035,454</b>	<b>2,337,683</b>	<b>2,337,683</b>	<b>2,444,254</b>	<b>106,571</b>	<b>4.6 %</b>
<b>Grand Total</b>	<b>\$ (2,035,454)</b>	<b>\$ (2,337,683)</b>	<b>\$ (2,337,683)</b>	<b>\$ (2,444,254)</b>	<b>\$ (106,571)</b>	

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	19.00	17.96	17.00	17.00	(2.00)	(0.96)
<b>Total</b>	<b>19.00</b>	<b>17.96</b>	<b>17.00</b>	<b>17.00</b>	<b>(2.00)</b>	<b>(0.96)</b>

**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.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Decreases by (\$43,244) and two authorized positions (APs) from the elimination of two remaining part time positions and one full time position and the addition of one full-time Senior Auditor
- Increases by \$113,749 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$89,550 in salary and benefits for pay band adjustment, rising health care costs and pension contributions
- Decreases by (\$19,417) in contractual commitments
- Decreases by (\$8,105) in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	5,691,990	7,464,261	7,464,261	8,358,244	893,983	12.0 %
Gen Operating & Maintenance	4,681,365	3,275,992	3,325,992	3,009,758	(266,234)	-8.1 %
Transfer Out & Other	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>10,373,355</b>	<b>10,740,253</b>	<b>10,790,253</b>	<b>11,368,002</b>	<b>627,749</b>	<b>5.8 %</b>
<b>Grand Total</b>	<b>\$(10,373,355)</b>	<b>\$(10,740,253)</b>	<b>\$(10,790,253)</b>	<b>\$(11,368,002)</b>	<b>\$ (627,749)</b>	<b>5.8</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	52.00	52.00	53.00	53.00	1.00	1.00
Grant Funds	—	—	—	—	—	—
<b>Total</b>	<b>52.00</b>	<b>52.00</b>	<b>53.00</b>	<b>53.00</b>	<b>1.00</b>	<b>1.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

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

It is responsible for the review of Fort Worth Police Department (FWPD) policies, procedures, and patterns related to police interaction with the community, the monitoring of administrative investigations, inquiries, and uses of force to ensure a fair and equitable process while identifying patterns in its reviews and recommending policy and procedure changes. It monitors the recruitment process to ensure fairness and equitable treatment.

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$168,187 for the addition of one (1) authorized position (AP) in the Governmental Relations Division and associated operating expenses
- Increases by \$335,611 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs, pension contributions and retiree over limit adjustments
- Increases by \$60,500 for additional Council District operating budgets
- Increases by \$121,953 for allocations associated with retiree health, risk, workers compensation and IT Services

**DEPARTMENT SUMMARY**

	FY2022	FY2023	FY2023	FY2024	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
<b>Revenues</b>						
Charge for Service	\$ 26,630	\$ 14,368	\$ 14,368	\$ 14,368	\$ —	0.0 %
Other	400	428	428	428	—	0.0 %
<b>Total Revenues</b>	<b>27,030</b>	<b>14,796</b>	<b>14,796</b>	<b>14,796</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	1,540,259	1,869,260	1,869,260	2,033,058	163,798	8.8 %
Gen Operating & Maintenance	650,934	649,133	649,133	672,546	23,413	3.6 %
<b>Total Expenses</b>	<b>2,191,193</b>	<b>2,518,393</b>	<b>2,518,393</b>	<b>2,705,604</b>	<b>187,211</b>	<b>7.4 %</b>
<b>Grand Total</b>	<b>\$ (2,164,163)</b>	<b>\$ (2,503,597)</b>	<b>\$ (2,503,597)</b>	<b>\$ (2,690,808)</b>	<b>\$ (187,211)</b>	<b>7.5</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	17.00	17.00	17.00	17.00	—	—
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$179,949 for prior year commitments - \$191,946 Salary & Benefits and (\$11,997) Operating & Maintenance
- Increases by \$10,000 for high-speed scanner for efficient document scanning to make Council documents available online and ensure their preservation
- Increases by \$2,500 to purchase promotional and marketing materials for better visibility at Citywide events and through outside entities

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
License & Permits	\$ 2,755,083	\$ 2,520,153	\$ 2,520,153	\$ 3,108,725	\$ 588,572	23.4 %
Charge for Service	3,128,379	3,201,742	3,201,742	3,310,602	108,860	3.4 %
Other	50,247	127,233	127,233	117,080	(10,153)	-8.0 %
Transfer In	1,821,222	1,925,179	1,925,179	2,174,073	248,894	12.9 %
<b>Total Revenues</b>	<b>7,754,931</b>	<b>7,774,307</b>	<b>7,774,307</b>	<b>8,710,480</b>	<b>936,173</b>	<b>12.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	17,842,652	20,136,886	19,513,759	22,817,912	2,681,026	13.3 %
Gen Operating & Maintenance	6,821,043	7,019,370	7,642,497	7,434,884	415,514	5.9 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	174,000	174,000	415,000	241,000	138.5 %
<b>Total Expenses</b>	<b>\$ 24,663,695</b>	<b>\$ 27,330,256</b>	<b>\$ 27,330,256</b>	<b>\$ 30,667,796</b>	<b>\$ 3,337,540</b>	<b>12.2 %</b>
<b>Grand Total</b>	<b>\$(16,908,764)</b>	<b>\$(19,555,949)</b>	<b>\$(19,555,949)</b>	<b>\$(21,957,316)</b>	<b>\$ (2,401,367)</b>	<b>12.3</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	252.00	251.50	271.00	270.50	19.00	19.00
Grant Funds	5.00	7.68	5.00	7.68	—	—
Environmental Protection	86.00	83.82	88.00	85.82	2.00	2.00
Solid Waste	81.00	81.00	79.00	79.00	(2.00)	(2.00)
<b>Total</b>	<b>424.00</b>	<b>424.00</b>	<b>443.00</b>	<b>443.00</b>	<b>19.00</b>	<b>19.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

A City reorganization will create the new Environmental Services Department in FY2024. The new Environmental Services Department will operate through the Solid Waste Fund, the Environmental Protection Fund, and the portion of the General Fund budget used to date for Code Compliance Consumer Health; thus, in FY2024, roughly \$4.6M of the General Fund budget previously allocated for Code Compliance Consumer Health will be under the direction of the Environmental Services Department. Though this could not be included in the Recommended Budget Book, City staff aims to reflect the reorganization in the adopted budget and FY2024 Adopted Budget Book. Aside from the impact of the new department director's salary, the reorganization will be budget-neutral.

The Recommended Budget:

- Increases by \$908,800 for 8 Approved Positions (AP) to increase the capacity for health and safety inspections.
- Increases by \$583,755 for 3 AP for homeless outreach.
- Increases by \$247,806 for 3 AP to increase staffing and equipment needs.
- Increases by \$220,295 for 2 AP to increase support for the Animal Control division.
- Increases by \$219,041 for 2 AP to enforce Boarding Home regulations.
- Increases by \$76,606 for 1 AP for a media services specialist.
- Increases by \$1,166,727 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.
- Increases by \$688,000 in revenue for expected increases in permitting and serving a growing city.
- Increases by \$248,894 in revenue due to a transfer from the Solid Waste Fund.

DEPARTMENT SUMMARY

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenue</b>	\$ —	\$ —	\$ —	\$ —	—	0.0 %
<b>Expenses</b>						
Salaries & Benefits	3,612,409	4,458,600	4,458,600	4,804,945	346,345	7.8 %
Gen Operating & Maintenance	737,725	1,054,885	1,054,885	1,074,045	19,160	1.8 %
Transfer Out & Other	—	—	—	180,000	—	0.0 %
<b>Total Expenses</b>	<b>\$ 4,350,134</b>	<b>\$ 5,513,485</b>	<b>\$ 5,513,485</b>	<b>\$ 6,058,990</b>	<b>\$ 365,505</b>	<b>6.6 %</b>
<b>Grand Total</b>	<b>\$ (4,350,134)</b>	<b>\$ (5,513,485)</b>	<b>\$ (5,513,485)</b>	<b>\$ (6,058,990)</b>	<b>\$ (365,505)</b>	<b>6.6</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	46.00	46.00	47.00	47.00	1.00	1.00
<b>Total</b>	<b>46.00</b>	<b>46.00</b>	<b>47.00</b>	<b>47.00</b>	<b>1.00</b>	<b>1.00</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 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:

- Tell the city’s story and educate the public on services and accomplishments
- Educate and inform the City of Fort Worth employees to become ambassadors for the city, emphasizing benefits, healthy living, volunteerism and education
- Use new and existing technologies to improve digital outreach for the city and enhance the delivery of city messages.
- Incorporate new technology and customer-focused strategies to improve our customer service and responsiveness to residents.
- Expand and improve outreach throughout the city, identifying underserved audiences and new opportunities for community engagement



The Department is composed of four distinct work areas: Communications, Community Engagement, FWTV and the City Call Center. The Communications division oversees all communications for the City of Fort Worth. This includes media relations, email marketing, internal and external communications, social media, graphic design, 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 office is also provides training on a variety of topics and facilitates city special events and meetings. The City Call Center responds to all resident contacts that come in through the city's primary phone number, chat, texts, web Intake, MyFW app, email and voice mail channels. The division is the sole support for the city's Customer Relationship Management system - MyFW - which includes all platforms – Web Intake, Texting, Worker App and Citizen App.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$120,862 for the addition of one (1) authorized position (AP) for fiscal support and supporting costs
- Increases by \$253,157 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions
- Increases \$15,237 for allocations associated with retiree health,risk, workers compensation, death benefits and IT Services

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
License & Permits	\$ 18,988,249	\$ 16,544,583	\$ 16,544,583	\$ 17,517,649	\$ 973,066	5.9 %
Charge for Service	7,662,082	8,960,179	8,960,179	7,732,698	(1,227,481)	-13.7 %
Other	773,039	1,361,713	1,361,713	785,000	(576,713)	-42.4 %
Transfer In	15,000	4,801,972	4,801,972	2,521,800	(2,280,172)	-47.5 %
<b>Total Revenues</b>	<b>27,438,370</b>	<b>31,668,447</b>	<b>31,668,447</b>	<b>28,557,147</b>	<b>(3,111,300)</b>	<b>(9.8)%</b>
<b>Expenses</b>						
Salaries & Benefits	15,692,386	22,803,554	22,803,554	24,214,705	1,411,151	6.2 %
Gen Operating & Maintenance	3,362,008	6,527,904	6,257,904	5,007,497	(1,520,407)	-23.3 %
Transfer Out & Other	—	—	270,000	—	—	0.0 %
<b>Total Expenses</b>	<b>\$ 19,054,394</b>	<b>\$ 29,331,458</b>	<b>\$ 29,331,458</b>	<b>\$ 29,222,202</b>	<b>\$ (109,256)</b>	<b>(0.4)%</b>
<b>Grand Total</b>	<b>\$ 8,383,976</b>	<b>\$ 2,336,989</b>	<b>\$ 2,336,989</b>	<b>\$ (665,055)</b>	<b>\$ (3,002,044)</b>	<b>(128.5)</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	240.00	239.75	242.00	241.75	2.00	2.00
Grant Funds	—	—	—	—	—	—
<b>Total</b>	<b>240.00</b>	<b>239.75</b>	<b>242.00</b>	<b>241.75</b>	<b>2.00</b>	<b>2.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

The Administration Division is responsible for human resources and customer service, which includes a call center and permit intake. It also oversees contract management, which coordinates administrative requirements for developer-led installation of public and private infrastructure (roads, water lines, sanitary and storm sewers, stormwater controls, and signage, in addition to certain real property contracts).

The Development Coordination Division is comprised of five sections. The Platting Section administers the city’s subdivision regulations and implements the city’s annexation policy. The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acting as a liaison with IT for projects and technology products. This section also includes the Transportation Impact Fee Office that is responsible for managing the city’s Transportation Impact Fee Program and leveraging the funds to build public roadway infrastructure via Public/Private Partnerships. The Project Facilitation section is charged with helping expedite significant and signature development projects by heading inter-departmental project teams, negotiating special review accommodations, and acting as the developer’s liaison throughout the development review process while also ensuring that the city’s regulations and project requirements are met.

The Development Services Division Communications Section is charged with creating a voice for the department and proactively communicating changes, updates, and improvements both internally and externally to the community we serve. A recent reorganization also added the Business Support Section to this division. Business Support prepares the department's budget, leads out in the business plan, manages purchasing, accounts payable and receivable.

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

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

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$125,862 for the addition of one authorized position (AP) due to the growth in the department, accountability and quality improvement
- Increases by \$2.35M in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$145,636 for increased contractual services
- Increases by \$37,984 in Microfilm Costs to increase digitization before move into new City Hall
- Increases by \$4,000 for North Texas Coalition of Governments' dues based on population
- Increases by \$1,819 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Decreases by (\$2.13M) in Consultant and Other Professional Services as a decrease in consultant services from Stormwater Utility
- Decreases by (\$270,000) in Capital Interfund Transfer Out
- Decreases by (\$276,735) for allocations and IT supplies
- Increases by \$764,467 in the revenue budget based on outcomes of the FY2023 year-end forecast, predominantly in building permit revenue as Fort Worth continues to be one of the nation's fastest-growing large cities
- Decreases by (\$208,534) in Plan Review Fees due to decrease in requests for plan reviews
- Decreases by (\$191,743) in Planning Commission Fee revenue and (\$118,492) in Zoning Commission Fee
- Decreases by (\$190,107) in Zoning Letter revenue

- Decreases by (\$179,030) in Urban Forestry Fee revenue
- Decreases by (\$105,000) in Easements and Variant revenue due to decreases in easements from contractors
- Decreases by (\$67,248) in Board of Adjustment Fee revenue
- Decreases by (\$62,613) in Electrical Permit Fee revenue
- Decreases by (\$2.13M) in a Transfer In from Stormwater as agreed to by both departments

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenses</b>						
Salaries & Benefits	1,553,747	1,791,085	1,791,085	1,951,375	160,290	8.9 %
Gen Operating & Maintenance	582,042	644,174	1,349,240	683,863	39,689	6.2 %
<b>Total Expenses</b>	<b>2,135,789</b>	<b>2,435,259</b>	<b>3,140,325</b>	<b>2,635,238</b>	<b>199,979</b>	<b>8.2 %</b>
<b>Grand Total</b>	<b>\$ (2,135,789)</b>	<b>\$ (2,435,259)</b>	<b>\$ (3,140,325)</b>	<b>\$ (2,635,238)</b>	<b>\$ (199,979)</b>	<b>8.2</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	16.00	14.89	16.00	14.89	—	—
Grant Funds	6.00	6.61	6.00	6.61	—	—
<b>Total</b>	<b>22.00</b>	<b>21.50</b>	<b>22.00</b>	<b>21.50</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

The mission of the Diversity and Inclusion Department is to support City Council priorities of economic development, community investment, community safety, infrastructure, responsible growth and fiscal responsibility. This is done through equity, opportunity, access and resilience policy and strategy development for resource allocation and decision making. We educate stakeholders on best practices in municipal operationalization, and promote the enforcement of fairness in housing, employment, public accommodations, Title VI and the Americans with Disability Act (ADA). The department also promotes progress in municipal service delivery, internal workforce development, capital projects, and quality of life for all residents in public safety, economic development, education, governance, health, housing and transportation.

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

The Business Equity Division supports capacity building efforts for aspiring and existing small local businesses, including business equity firms. It also leads efforts to address fairness in City contracting and procurement, and assists small, local emerging and business equity firms in gaining access to prime contracting and sub-contracting opportunities offered through city procurement. This is in compliance with the City Council approved Business Equity Ordinance.

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$165,332 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$12,217 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$4,190 in Other Contractual Services
- Increases by \$2,418 in additional training for staff

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ —	\$ —	\$ —	\$ 135,000	\$ —	0.0 %
Use of Money & Property	158,284	150,805	150,805	952,920	802,115	531.9 %
Other	4,120	2,000	2,000	6,000	4,000	200.0 %
Transfer In	831,017	985,301	985,301	853,273	(132,028)	-13.4 %
<b>Total Revenues</b>	<b>993,421</b>	<b>1,138,106</b>	<b>1,138,106</b>	<b>1,947,193</b>	<b>674,087</b>	<b>59.2 %</b>
<b>Expenses</b>						
Salaries & Benefits	1,424,328	1,901,071	1,901,071	2,472,752	571,681	30.1 %
Gen Operating & Maintenance	30,987,095	36,612,250	37,296,147	37,800,468	1,188,218	3.2 %
Transfer Out & Other	4,615,678	5,254,247	5,527,046	9,273,910	4,019,663	76.5 %
<b>Total Expenses</b>	<b>37,027,101</b>	<b>43,767,568</b>	<b>44,724,264</b>	<b>49,547,130</b>	<b>5,779,562</b>	<b>13.2 %</b>
<b>Grand Total</b>	<b>\$(36,033,680)</b>	<b>\$(42,629,462)</b>	<b>\$(43,586,158)</b>	<b>\$(47,599,937)</b>	<b>\$( 5,105,475)</b>	<b>12.0</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	15.00	18.00	18.00	3.00	3.00
Grant Funds	4.00	4.00	4.00	4.00	—	—
<b>Total</b>	<b>19.00</b>	<b>19.00</b>	<b>22.00</b>	<b>22.00</b>	<b>3.00</b>	<b>3.00</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 of competing successfully on the national and international stage for creative, high-growth businesses and the talented individuals who fuel them. The Economic Development Department accomplishes this through multiple divisions.

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$527,176 to support three authorized positions (APs): (2) Assistant Directors, and (1) Business Development Coordinator
- Increases by \$3M for a transfer to the Economic Development Incentive Fund
- Increases by \$1.5M in Other Contractual Services and increases by \$935,000.00 in lease and parking revenue for Crescent Hotel
- Increases by \$300,000 due to the increase of 380 Agreements
- Increases by \$44,505 in salary and benefits for previously approved costs associated with pay-for-performance, rising health care costs, and pension contributions
- Increases by \$112,534 to support statutory requirement for PID funding from exempt jurisdictions (CH.372-014) Texas Local Government Code
- Increases by \$120,000 to support contractual obligation for Quinn PR Contract (M&C 23-0330)
- Decreases by (\$10,268) in General Operating & Maintenance for previously approved costs associated with IT solutions allocation costs



**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$479,886,470	\$531,785,972	\$531,785,972	\$579,970,842	\$ 48,184,870	9.1 %
Sales Tax	218,292,232	212,147,461	212,147,461	250,000,000	37,852,539	17.8 %
Other Tax	61,187,849	54,117,017	54,117,017	64,430,496	10,313,479	19.1 %
License & Permits	498,845	419,695	419,695	412,350	(7,345)	-1.8 %
Intergovernmental	115,367	121,200	121,200	121,200	—	0.0 %
Charge for Service	12,661,938	13,789,473	13,789,473	15,719,993	1,930,520	14.0 %
Use of Money	—	—	—	354,598	354,598	0.0 %
Other	580,598	651,273	651,273	469,467	(181,806)	-27.9 %
Transfer In	39,800,740	37,786,061	37,786,061	40,558,796	2,772,735	7.3 %
Use of Fund Balance	—	—	1,667,525	—	—	0.0 %
<b>Total Revenues</b>	<b>813,024,039</b>	<b>850,818,152</b>	<b>852,485,677</b>	<b>952,037,742</b>	<b>101,219,590</b>	<b>11.9 %</b>
<b>Expenses</b>						
Salaries & Benefits	9,493,465	10,456,254	10,456,254	11,820,883	1,364,629	13.1 %
Gen Operating & Maintenance	2,939,654	3,302,479	3,411,479	3,230,846	(71,633)	-2.2 %
<b>Total Expenses</b>	<b>12,433,119</b>	<b>13,758,733</b>	<b>13,867,733</b>	<b>15,051,729</b>	<b>1,292,996</b>	<b>9.4 %</b>
<b>Grand Total</b>	<b>\$800,590,920</b>	<b>\$837,059,419</b>	<b>\$838,617,944</b>	<b>\$936,986,013</b>	<b>\$ 99,926,594</b>	<b>11.9</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	94.00	93.50	98.00	97.50	4.00	4.00
Grant Funds	—	0.50	—	0.50	—	—
<b>Total</b>	<b>94.00</b>	<b>94.00</b>	<b>98.00</b>	<b>98.00</b>	<b>4.00</b>	<b>4.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

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

### **FY2024 Discussion AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$176,242 and one one authorized position (AP) in salary and benefits related in retaining a mission critical Sr. Purchasing Manager
- Increases by \$146,060 and one AP in salary and benefits associated with addition of Financial Reporting Coordinator (FRC) in FMS
- Increases by \$135,228 and one AP in salary and benefits related associated with Sr. Management Analyst to provide analytical support to the Debt Manager
- Increases by \$100,694 and one AP in salary and benefits associated with addition of a second buyer position on the dedicated Water team to provide true procurement support. The cost is offset by transfer from Water Department
- Increases by \$660,390 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$175,270 in salary and benefits related to equity adjustment for Sr. Accountants in FMS to offer a more market competitive salary to recruit & retain highly skilled and qualified staff
- Decreases by (\$97,120) in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$65,646 in salary and benefits related to reclassification of Sr. Accountants to Sr. Financial Analysts in the Financial Reporting Department

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
License & Permits	\$ 1,232,228	\$ 1,119,139	\$ 1,119,139	\$ 1,119,139	\$ —	0.0 %
Charge for Service	1,306,570	1,153,218	1,153,218	1,158,218	5,000	0.4 %
Use of Money & Property	2,800	—	—	—	—	0.0 %
Other	688,513	409,649	409,649	709,649	300,000	73.2 %
Transfer In	59,501	59,501	59,501	59,501	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>3,289,612</b>	<b>2,741,507</b>	<b>2,741,507</b>	<b>3,046,507</b>	<b>305,000</b>	<b>11.1 %</b>
<b>Expenses</b>						
Salaries & Benefits	164,596,127	173,241,598	173,241,598	190,660,571	17,418,973	10.1 %
Gen Operating & Maintenance	19,469,665	19,971,816	19,915,907	22,716,294	2,744,478	13.7 %
Transfer Out & Other	520,426	59,501	115,410	59,501	—	0.0 %
<b>Total Expenses</b>	<b>184,586,218</b>	<b>193,272,915</b>	<b>193,272,915</b>	<b>213,436,366</b>	<b>20,163,451</b>	<b>10.4 %</b>
<b>Grand Total</b>	<b>\$(181,296,606)</b>	<b>\$(190,531,408)</b>	<b>\$(190,531,408)</b>	<b>\$(210,389,859)</b>	<b>\$(19,858,451)</b>	<b>10.4</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,036.00	1,035.25	1,112.00	1,111.25	76.00	76.00
Grant Funds	13.00	12.48	8.00	7.48	(5.00)	(5.00)
<b>Total</b>	<b>1,049.00</b>	<b>1,047.73</b>	<b>1,120.00</b>	<b>1,118.73</b>	<b>71.00</b>	<b>71.00</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, the first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations, and other services. The department encompasses 45 fire stations and is organized into four major sections: Administration, Executive Services, Operations, and Educational and Support Services.

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

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$2,010,364 for 70 Approved Positions (AP) due to the increase of sworn positions to address the increasing overtime costs. 35 positions are partially funded in FY 2024 and the remaining positions will be fully funded in FY 2025
- Increases by \$384,879 for 6 AP due to the increase of civilian positions
- Increases by \$4,574,694 due to an updated collective bargaining agreement for civil service employees
- Increases by \$3,664,914 due to increasing Fire Trainees to address staffing needs
- Increases by \$3,046,120 due to the increase of the Fire Trainee positions to address attrition
- Increases by \$2,153,088 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$1,869,284 in salary and benefits for pay band adjustment, rising health care costs and pension contributions
- Increases by \$1,000,000 as the General Fund absorbs costs due to phasing out the SAFER grant
- Increases by \$762,812 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$530,400 for thermal imager replacements
- Increases by \$165,000 for Fire IT licensing and software
- Increases by \$300,000 in the revenue budget for recovery of labor cost reimbursements

**DEPARTMENT SUMMARY**

	FY2022	FY2023	FY2023	FY2024	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
<b>Revenues</b>						
Use of Money	\$ —	\$ —	\$ —	\$ 59,808	—	0.0 %
Other	—	—	435,000	—	—	0.0 %
Transfer In	746,254	746,254	746,254	387,544	(358,710)	-48.1 %
<b>Total Revenues</b>	<b>746,254</b>	<b>746,254</b>	<b>1,181,254</b>	<b>447,352</b>	<b>(358,710)</b>	<b>-48.1 %</b>
<b>Expenses</b>						
Salaries & Benefits	2,491,798	3,316,301	3,316,301	5,408,804	2,092,503	63.1 %
Gen Operating & Maintenance	3,743,516	5,434,027	6,594,027	7,785,757	2,351,730	43.3 %
<b>Total Expenses</b>	<b>6,235,314</b>	<b>8,750,328</b>	<b>9,910,328</b>	<b>13,194,561</b>	<b>4,444,233</b>	<b>50.8 %</b>
<b>Grand Total</b>	<b>\$ (5,489,060)</b>	<b>\$ (8,004,074)</b>	<b>\$ (8,729,074)</b>	<b>\$(12,747,209)</b>	<b>\$ (4,802,943)</b>	<b>60.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	26.00	26.00	39.00	39.00	12.00	12.00
<b>Total</b>	<b>26.00</b>	<b>26.00</b>	<b>39.00</b>	<b>39.00</b>	<b>12.00</b>	<b>12.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$2,881,861 and eight (8) positions to allow for the FWLab to build its capacity to make data-driven decisions
- Increases by \$1,011,542 for the addition of four (4) positions and salary adjustments for to staff the newly created FWLab

- Increases by \$526,000 for appraisal district costs
- Increases by \$59,808 in revenues for interest earnings
- Increases by \$5,822 for allocations associated with retiree health, risk, workers compensation, and IT services

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Total Revenues</b>	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
<b>Expenses</b>						
Salaries & Benefits	4,044,252	4,430,665	4,430,665	4,972,166	541,501	12.2 %
Gen Operating & Maintenance	1,334,997	1,852,491	1,852,491	1,961,013	108,522	5.9 %
<b>Total Expenses</b>	<b>5,379,249</b>	<b>6,283,156</b>	<b>6,283,156</b>	<b>6,933,179</b>	<b>650,023</b>	<b>10.3 %</b>
<b>Grand Total</b>	<b>\$ (5,379,249)</b>	<b>\$ (6,283,156)</b>	<b>\$ (6,283,156)</b>	<b>\$ (6,933,179)</b>	<b>\$ (650,023)</b>	<b>10.3 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	38.00	36.43	41.00	39.43	3.00	3.00
Group Health and Life Insurance	11.00	8.25	11.00	8.25	—	—
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
Risk Financing	17.00	17.50	17.00	17.50	—	—
<b>Total</b>	<b>66.00</b>	<b>64.43</b>	<b>69.00</b>	<b>67.43</b>	<b>3.00</b>	<b>3.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$159,945 and one authorized position (AP) for an Organizational Development Manager to allow our organization to keep up with new trends, knowledge, and changes that are shaping the training landscape
- Increases by \$149,586 and one AP for a HR Dimensions Administrator to assist with PSPS administration and configuration tasks
- Increases by \$ 115,376 and one AP for a HRIS Time & Labor Analyst to complete tasks and reduce backlog
- Increases by \$257,251 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions

- Increases by \$12,119 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs



**DEPARTMENT SUMMARY**

	FY2022	FY2023	FY2023	FY2024	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
<b>Revenues</b>						
Intergovernmental	\$ 673,374	\$ —	\$ —	\$ —	—	0.0 %
Charge for Service	12,296,734	—	—	—	—	0.0 %
Other	91,912	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>13,062,020</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	18,867,032	—	—	—	—	0.0 %
Gen Operating & Maintenance	22,059,875	—	—	—	—	0.0 %
Transfer Out & Other	(23,125,734)	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>17,801,173</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Grand Total</b>	<b>\$ (4,739,153)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

IT Solutions is organized into the following functional areas/bureaus: Infrastructure, Applications and Project Management, SER (Security, ERP and Radio) and Strategic Planning and Finance.

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

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

The SER Bureau is responsible for the operations and maintenance of the following divisions: Information Security, ERP, and Radio Services. The Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The Radio Services Division manages and operates the city's public safety and public works radio systems.

The Strategic Planning and Finance Bureau is responsible for the financial and budget management functions, allocations, citywide procurement of technology equipment and services, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The Strategic Planning division provides for employee engagement, employee development, and communications for the department.

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- The Information Technology Solutions department moved from the General Fund to a new Internal Services Fund in FY2023

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ 164,334	\$ 238,903	\$ 238,903	\$ 166,210	\$ (72,693)	-30.4 %
Fines & Forfeitures	40,952	9,479	9,479	42,370	32,891	347.0 %
Use of Money & Property	166	301	301	—	(301)	-100.0 %
Other	757	3,810	3,810	930	(2,880)	-75.6 %
<b>Total Revenues</b>	<b>206,209</b>	<b>252,493</b>	<b>252,493</b>	<b>209,510</b>	<b>(42,983)</b>	<b>-17.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	14,430,388	16,726,598	16,708,598	17,692,125	965,527	5.8 %
Gen Operating & Maintenance	7,302,373	9,348,668	9,366,668	10,130,822	782,154	8.4 %
<b>Total Expenses</b>	<b>21,732,761</b>	<b>26,075,266</b>	<b>26,075,266</b>	<b>27,822,947</b>	<b>1,747,681</b>	<b>6.7 %</b>
<b>Grand Total</b>	<b>\$(21,526,552)</b>	<b>\$(25,822,773)</b>	<b>\$(25,822,773)</b>	<b>\$(27,613,437)</b>	<b>\$ (1,790,664)</b>	<b>6.9 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	269.00	240.10	269.00	240.10	—	—
Library Automation Systems Sharing	—	—	—	—	—	—
<b>Total</b>	<b>269.00</b>	<b>240.10</b>	<b>269.00</b>	<b>240.10</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

The strategic focus areas for the library are:

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

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

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases in \$500,000 in costs associated with facilities build out costs for leased spaces
- Increases by \$478,500 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, and pension contributions
- Increases by \$246,299 for allocations related to information technology, fleet services, lawsuits, and commercial insurance premiums
- Increases by \$226,566 in initial cost, and \$159,570 in ongoing cost, to acquire space and open a downtown branch library
- Increases by \$78,668 ongoing for a new library branch in a leased space in council district 7

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Charge for Service	\$ 1,198,733	\$ 1,627,051	\$ 1,627,051	\$ 1,179,435	\$ (447,616)	-27.5 %
Fines & Forfeitures	5,791,254	7,301,583	7,301,583	6,285,024	(1,016,559)	-13.9 %
Other	17	113	113	266	153	135.4 %
Transfer In	—	—	—	254,221	—	0.0 %
<b>Total Revenues</b>	<b>6,990,004</b>	<b>8,928,747</b>	<b>8,928,747</b>	<b>7,718,946</b>	<b>(1,464,022)</b>	<b>-16.4 %</b>
<b>Expenses</b>						
Salaries & Benefits	11,481,060	12,430,596	12,430,596	13,018,159	587,563	4.7 %
Gen Operating & Maintenance	2,341,939	2,277,685	2,277,685	2,212,580	(65,105)	-2.9 %
Transfer Out & Other	658,808	642,104	642,104	630,689	(11,415)	-1.8 %
<b>Total Expenses</b>	<b>14,481,807</b>	<b>15,350,385</b>	<b>15,350,385</b>	<b>15,861,428</b>	<b>511,043</b>	<b>3.3 %</b>
<b>Grand Total</b>	<b>\$ (7,491,803)</b>	<b>\$ (6,421,638)</b>	<b>\$ (6,421,638)</b>	<b>\$ (8,142,482)</b>	<b>\$ (1,975,065)</b>	<b>30.8 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	133.00	131.38	133.00	131.38	—	—
CCPD	—	—	1.00	1.00	1.00	1.00
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
<b>Total</b>	<b>134.00</b>	<b>132.38</b>	<b>135.00</b>	<b>133.38</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$587,563 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions
- Salary adjustments include increasing minimum wage to \$15 /hr
- Decreases by (\$65,105) for allocations associated with retiree health,risk, workers compensation, and IT Services, and general administration
- Decreases by (\$1,016,559) in Fines & Forfeitures revenues due to decreased receipt of traffic fines
- Decreases by (\$447,616) in Charge for Services revenues due to decreased receipt of penalty fees
- Decreases by (11,415) in Transfer out to the Parks department for the shared Safety Officer position

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ 625,768	\$ 531,944	\$ 531,944	\$ 631,085	\$ 99,141	18.6 %
Use of Money & Property	20,944	175,242	175,242	25,550	(149,692)	-85.4 %
Other	14,040	4,281	4,281	5,500	1,219	28.5 %
<b>Total Revenues</b>	<b>660,752</b>	<b>711,467</b>	<b>711,467</b>	<b>662,135</b>	<b>(49,332)</b>	<b>-6.9 %</b>
<b>Expenses</b>						
Salaries & Benefits	4,437,474	5,021,273	5,021,273	6,047,705	1,026,432	20.4 %
Gen Operating & Maintenance	2,566,039	5,390,237	5,390,237	6,887,577	1,497,340	27.8 %
Transfer Out & Other	3,881,000	3,932,650	3,932,650	10,131,000	6,198,350	157.6 %
<b>Total Expenses</b>	<b>10,884,513</b>	<b>14,344,160</b>	<b>14,344,160</b>	<b>23,066,282</b>	<b>8,722,122</b>	<b>60.8 %</b>
<b>Grand Total</b>	<b>\$(10,223,761)</b>	<b>\$(13,632,693)</b>	<b>\$(13,632,693)</b>	<b>\$(22,404,147)</b>	<b>\$( 8,771,454)</b>	<b>64.3 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	126.00	66.84	128.00	73.44	2.00	6.60
Grant Funds	106.00	102.15	104.00	95.55	(2.00)	(6.60)
Crime Control and Prevention District	8.00	8.00	8.00	8.00	—	—
<b>Total</b>	<b>240.00</b>	<b>176.99</b>	<b>240.00</b>	<b>176.99</b>	<b>—</b>	<b>—</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 department partners with residents, businesses, non-profits, and other governmental entities to support community development, social services, and human capital development.

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

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

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

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

The Neighborhood Development and Revitalization Division addresses systemic neighborhood issues and fosters resident self-sufficiency through the coordination of the Neighborhood Improvement Strategy (NIS). This division uses the Neighborhood Profile Area data developed by the Development Services Department to select NIS areas. Additionally, it supports the entire department by providing community outreach/communications for all neighborhood-based programs that the department operates and manages. Also, this division administers the HUD grant-funded Social Service contracts with non-profit agencies.

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

The Planning/Reporting Division ensures that the city continues to receive approximately \$20M in federal grants annually, through preparing the Consolidated Plan (ConPlan), and the Action Plans regulations, preparing HUD required performance reports, and maintaining the Key Performance Indicators (KPI).

The Compliance Division enforces regulatory compliance through training and monitoring activities for HUD grants.

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by two Authorized Positions (AP) moved from grant funding to General Fund in an increase of \$405,485
- Increases by \$4.04M in Pay-Go to fund Neighborhood Improvement Strategy Program budget
- Increases by \$2.00M in Capital Transfers to fund the expansion of the Priority Home Repair Program
- Increases by \$1.01M in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$498,373 in Other Contractual to fund the expansion of the Homeless Rapid Exit Program
- Increases by \$215,416 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$280,390 in Other Contractual to fund the City's Cold Weather Emergency Overflow Shelter
- Increases by \$201,346 in Gas Utility Service
- Increases by \$46,560 in Miscellaneous Employee Reimbursement for temporary employees
- Increases by \$15,223 in Training and Workshops for additional staff training
- Increases by \$14,218 in Vehicle Repair and Maintenance due to the needs of an aging fleet
- Increases by \$3,000 in office copy services due to needs of the department



- Increases by \$2,000 for new gym equipment for community centers
- Increases by \$1,700 in professional license and fees to send more employees to training
- Increases by \$155,000 to fund Capital interfund transfer out increase to cover capital expenditures
- Increases by \$104,281 in Registration revenue
- Decreases by (\$157,017) in Contribution from Others revenue
- Decreases by (\$14,500) in ID card revenue due to new policy of adolescents no longer having to have an ID card to access a neighborhood center

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	2,124,106	—	—	0.0 %
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>2,124,106</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	(0)	17,000,090	17,000,090	11,417,239	(5,582,851)	-32.8 %
Gen Operating & Maintenance	—	4,085,149	2,382,284	5,085,000	999,851	24.5 %
Transfer Out & Other	1,145,000	5,888,106	8,012,212	12,811,118	6,923,012	117.6 %
<b>Expenses</b>	<b>1,145,000</b>	<b>26,973,345</b>	<b>27,394,586</b>	<b>29,313,357</b>	<b>2,340,012</b>	<b>8.7 %</b>
<b>Grand Total</b>	<b>\$ (1,145,000)</b>	<b>\$ (26,973,345)</b>	<b>\$ (25,270,480)</b>	<b>\$ (29,313,357)</b>	<b>\$ (2,340,012)</b>	<b>8.7 %</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 FY2024, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, and non-recurring other contractual costs. Also earmarked from Non-Departmental is an annual subsidy to support stability of the Municipal Golf Fund and Pay-As-You-Go capital intended for community partnerships.

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The FY2024 Recommended Budget for Non-Departmental increases by \$2.3M. The Non-Departmental budget provides an annual reserve for major expenditures on overtime and separation leave and other expenses departments are not expected to absorb, such as tuition reimbursement. The Non-Departmental budget also typically includes significant one-time expenditures, especially for contracts which do not fall within any other department’s scope. The FY2024 budget includes special provisions for a transition from a major contractor, one-time capital costs, and replacing city infrastructure.

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Charge for Service	\$ 2,780,577	\$ 2,779,871	\$ 2,779,871	\$ 2,939,355	\$ 159,484	5.7 %
Use of Money & Property	172,402	108,027	108,027	182,830	74,803	69.2 %
Other	58,935	30,972	30,972	45,972	15,000	48.4 %
Transfer In	—	314,554	314,554	291,724	(22,830)	-7.3 %
<b>Total Revenues</b>	<b>3,011,914</b>	<b>3,233,424</b>	<b>3,233,424</b>	<b>3,459,881</b>	<b>226,457</b>	<b>7.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	22,383,808	24,727,565	24,727,565	26,803,024	2,075,459	8.4 %
Gen Operating & Maintenance	28,025,791	32,771,377	32,771,377	39,303,869	6,532,492	19.9 %
Transfer Out & Other	10,585,043	4,371,572	4,621,572	4,742,591	371,019	8.5 %
<b>Expenses</b>	<b>60,994,642</b>	<b>61,870,514</b>	<b>62,120,514</b>	<b>70,849,484</b>	<b>8,978,970</b>	<b>14.5 %</b>
<b>Grand Total</b>	<b>\$(57,982,728)</b>	<b>\$(58,637,090)</b>	<b>\$(58,887,090)</b>	<b>\$(67,389,603)</b>	<b>\$(8,752,513)</b>	<b>14.9 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	584.00	362.29	596.00	374.89	12.00	12.60
Community Tree Planting	—	4.40	—	4.40	—	—
Crime Control and Prevention District	10.00	10.00	15.00	14.50	5.00	4.50
Capital Funds	—	10.50	—	10.50	—	—
Municipal Golf	78.00	53.03	81.00	56.03	3.00	3.00
Grant Funds	44.00	15.18	44.00	15.18	—	—
<b>Total</b>	<b>716.00</b>	<b>455.40</b>	<b>736.00</b>	<b>475.50</b>	<b>20.00</b>	<b>20.10</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 divisions.

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

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

The Recreation Division manages fourteen (14) community centers, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and the management contracts related to the operation of the Northpark YMCA and McDonald YMCA pools.

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

A City Council adopted policy that made ID Cards free to Fort Worth youth residents is reflected in the reduction of this revenue line for FY2024. Additionally, a City Council adopted policy reduced the cost of the After School Program to match the cost in the Neighborhood Services Department, which is reflected in the revenue line for FY2024. Overall, Community Centers are seeing increased interest in Registration and Fitness Memberships post-COVID, and this is anticipated to continue through FY2024.

The Fort Worth Nature Center and Refuge have taken over the operation of the souvenir shop, which is reflected in a new revenue line for FY2024.

Northwest Community Center will open in FY2024 which is reflected in revenue and expense changes.

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

The Recommended Budget:

- Increases by \$446,369 and 8 positions for the opening and full operation of Northwest Community Center
- Increases by \$333,050 and 4 positions for maintenance and litter abatement in high traffic areas with enhanced landscaping
- Increases by 3 Sr. Maintenance Worker positions for a net-neutral cost in the North and East Districts for the ongoing maintenance of the new parkland, trails, and capital improvements to existing parks. The department reduced overtime to offset the cost of two additional positions
- Increases by \$2,866,950 for mowing more frequently during the growth season
- Increases by a net of \$2,736,842 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions, allocated business services costs, Fort Worth Zoo CPI, and Botanic Garden CPI
- Increases by \$800,000 to fully fund contract mowing
- Increases by \$409,943 to fund maintenance of park and city assets acquired by Council approval in calendar year 2022
- Increases by \$200,000 for studies to increase resource efficiency
- Increases by \$172,570 for operating supplies tied inflation of costs
- Increases by \$100,000 for Forest Park tree planting
- Increases by \$100,000 for TxDOT corridor tree mitigation
- Decreases by \$95,949 due to moving administrative personnel out of leased office space and into New City Hall

- Increases by \$82,152 to fund increased rental costs of vehicles used by the After School Programs at Community Centers that do not have vans
- Increase \$72,640 for the Citywide Fleet RFID Reader project
- Increases by \$48,000 to fund the work order system that is fully deployed
- Increases by \$39,700 to fund increased costs for Aquatics operations
- Decreases by \$8,069 and 1 position due to combining two part-time positions into one full-time position that is eligible for greater pay and full benefits

**DEPARTMENT SUMMARY**

	FY2022	FY2023	FY2023	FY2024	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
<b>Revenues</b>						
License & Permits	\$ 17,530	\$ 22,500	\$ 22,500	\$ 17,500	\$ (5,000)	-22.2 %
Intergovernmental	184,626	—	—	—	—	0.0 %
Charge for Service	932,480	1,253,000	1,253,000	1,050,000	(203,000)	-16.2 %
Use of Money & Property	—	—	—	—	—	0.0 %
Other	856,025	578,500	578,500	512,500	(66,000)	-11.4 %
Transfer In	1,332,054	707,867	707,867	1,007,867	300,000	42.4 %
<b>Total Revenues</b>	<b>3,322,715</b>	<b>2,561,867</b>	<b>2,561,867</b>	<b>2,587,867</b>	<b>26,000</b>	<b>1.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	251,970,317	263,860,834	263,825,751	283,142,710	19,281,876	7.3 %
Gen Operating & Maintenance	35,063,614	34,383,497	34,958,125	37,881,556	3,498,059	10.2 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	298,259	307,207	307,207	316,423	9,216	3.0 %
Transfer Out & Other	64,527	—	35,083	—	—	0.0 %
<b>Total Expenses</b>	<b>287,396,717</b>	<b>298,551,538</b>	<b>299,126,166</b>	<b>321,340,689</b>	<b>22,789,151</b>	<b>7.6 %</b>
<b>Grand Total</b>	<b>\$(284,074,002)</b>	<b>\$(295,989,671)</b>	<b>\$(296,564,299)</b>	<b>\$(318,752,822)</b>	<b>\$(22,763,151)</b>	<b>7.7 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,986.00	1,962.31	2,035.00	2,025.10	49.00	62.79
Crime Control and Prevention District	365.00	352.98	420.00	407.48	55.00	54.50
Grants/Other	3.00	16.00	3.00	3.00	—	(13.00)
<b>Total</b>	<b>2,354.00</b>	<b>2,331.29</b>	<b>2,458.00</b>	<b>2,435.58</b>	<b>104.00</b>	<b>104.29</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

5. Community Policing: Continue to implement best practices of community policing that enhance the safety of both officers and the public.
6. Infrastructure: Ensure Police Department infrastructure is operationally adequate to serve the community.

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$4,061,037 for funding prior year costs of 45 sworn officers
- Increases by \$4,035,723 for scheduled increases in civil service employee pay as outlined in the current Meet and Confer agreement
- Increases by 21 AP (sworn) for additional patrol positions, which will be unfunded and absorbed with attrition cost, and are recommended by the Matrix staffing study.
- Increases by \$2,287,961 for increased fleet costs
- Increases by \$1,825,013 for overtime costs
- Increases by \$1,795,716 for IT Service allocations
- Increases by \$1,507,078 as a result of transferring in 13 APs previously funded by grants as part of the COPS Hiring grant
- Increases by \$1,482,152 for pay for performance for general employees
- Increases by \$1,050,002 and 14 AP (general) for the Police Communications Division, as recommended by the Matrix staffing study
- Increases by \$907,266 for group health insurance adjustments
- Increases by \$785,738 for workers compensation allocations
- Increases by \$798,605 for salary adjustments attributed to \$15/hr minimum wage movement and 2% pay band adjustments
- Increases by \$539,969 for retiree health insurance allocations
- Increases by \$387,539 for funding Fleet RFID readers for a new fleet management system by the Property Management Department
- Increases by \$380,000 for additional ammunition budget to due price increases
- Increases by 3 AP (sworn) for the Crime Scene Unit, which will be unfunded and absorbed with attrition cost, and are recommended by the Matrix staffing study

- Increases by \$328,281 for risk allocations
- Increases 2 AP (sworn) for the Domestic Violence Team, which will be unfunded and absorbed with attrition cost, and are recommended by the Matrix staffing study
- Increases by \$231,580 for fleet service admin allocations
- Increases by 2 AP (sworn) for the Major Case/Missing Persons unit, which will be unfunded and absorbed with attrition cost, and are recommended by the Matrix staffing study
- Increases by 2 AP (sworn) for expansion of the Real Time Crime Center Unit, which will be unfunded and absorbed with attrition costs.
- Increases by \$160,000 for equipment replacement
- Increases by \$158,046 and 2 AP (general) for biologists for DNA evidence processing
- Increases by \$134,510 and 2 AP (general) for admin support of public information requests in the Police Internal Affairs Division
- Increases by \$131,228 and 1 AP (general) for an Intelligence Analyst in the Fusion Center
- Increases by \$125,646 for 1 AP (general) for support to the records management system
- Increases by 1 AP (sworn) for the Fusion Center, which will be unfunded and absorbed with attrition costs
- Increases by \$63,000 and 1 AP (general) for the Firearms unit in the Crime Lab
- Increases by \$49,113 and 1 AP (general) for admin support to the Crimes Against Children Unit, as recommended by the Matrix staffing study
- Increases by \$8,696 and decreases by a net of 1 AP due to reducing 2 part-time positions and adding 1 full-time position for increased admin support
- Increases by a net of \$1,600 as a result of transferring out 11 AP (10 sworn and 1 general) and associated operating costs from General Fund to CCPD Fund and transferring in 8 AP (sworn) from CCPD Fund to General Fund for a net decrease of 3 AP (sworn) in the General Fund in an effort to align positions in fund-supported activities
- Decreases by (\$1,623,722) for fleet-related costs moved from the General Fund to CCPD Fund to cover vehicle maintenance and fuel costs for vehicles in the CCPD-fund
- Increases by \$200,000 in the revenue budget for recovery of labor cost reimbursements



**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ 1,001,953	\$ 175,842	\$ 175,842	\$ 197,248	\$ 21,406	12.2 %
Use of Money & Property	2,500,174	2,497,186	2,497,186	1,085,428	(1,411,758)	-56.5 %
Other	78,534	89,853	89,853	57,781	(32,072)	-35.7 %
Transfer In	1,270,574	1,349,858	1,349,858	1,317,427	(32,431)	-2.4 %
<b>Total Revenues</b>	<b>4,851,235</b>	<b>4,112,739</b>	<b>4,112,739</b>	<b>2,657,884</b>	<b>(1,454,855)</b>	<b>-35.4 %</b>
<b>Expenses</b>						
Salaries & Benefits	7,804,249	8,704,071	8,704,071	9,677,756	973,685	11.2 %
Gen Operating & Maintenance	6,983,794	10,656,051	10,506,051	13,666,801	3,010,750	28.3 %
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,958,000	—	0.0 %
Transfer Out & Other	12,563,000	8,310,462	8,460,462	8,501,000	190,538	2.3 %
<b>Total Expenses</b>	<b>29,309,043</b>	<b>29,628,584</b>	<b>29,628,584</b>	<b>33,803,557</b>	<b>4,174,973</b>	<b>14.1 %</b>
<b>Grand Total</b>	<b>\$(24,457,808)</b>	<b>\$(25,515,845)</b>	<b>\$(25,515,845)</b>	<b>\$(31,145,673)</b>	<b>\$(5,629,828)</b>	<b>22.1 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	100.00	87.37	108.00	93.97	8.00	6.60
Capital Funds	7.00	17.82	7.00	19.23	—	1.41
Equipment Services	107.00	108.80	108.00	109.80	1.00	1.00
<b>Total</b>	<b>214.00</b>	<b>213.99</b>	<b>223.00</b>	<b>223.00</b>	<b>9.00</b>	<b>9.01</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

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

- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as all the Facilities Maintenance and the Fleet Services division contractual services. The Fleet Acquisition section maintains responsibility for the in-processing and disposal of vehicles and equipment citywide
- The Utility Administration Section manages the administrative responsibilities for the City's electric and natural gas municipal facility accounts and manages various City energy management initiatives. Utility Administration negotiates and oversees the City's franchise and license agreements, and administers fiscal and administrative responsibilities concerning telecommunications revenue
- Fuel Services oversees 98 fuel-related sites anchored by six larger multi-fuel sites; full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$1,331,799 for Other Contractual Services plus four authorized skilled trade positions for Future City Hall maintenance
- Increases by \$234,175\* for two authorized positions to Real Property Division and capital improvement projects (\$78,249 to General Fund / \$155,926 to General Capital Projects Fund)
- Increases by \$147,773 for one authorized project manager position to Architectural Services Division
- Increases by \$101,860 for one authorized facility planning position to Facility Maintenance Division
- Increases by \$1,422,812 for facilities costs associated with the Future City Hall building
- Increases by \$415,535 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs, workers compensation plus \$206,848 retirement benefits
- Increases by \$611,566 in risk management allocations due to additional commercial insurance premiums on the Future City Hall
- Increases by \$375,544 for utility costs, including Future City Hall at full occupancy
- Increases by \$190,538 due to an increase in capital transfers related to PayGo capital projects
- Increases by \$154,222 for Other Contractual Services for waste management and recycling
- Decreases by (\$150,000) due to one-time of extractors for the Fire Department

- Increases by \$58,369 for IT allocations
- Increases by \$40,368 for additional maintenance and contractual services costs for new city facilities opening in FY2024, including Forest Park Pool and the Northwest Community Center
- Decreases by (\$547,291) due to funding for Future City Hall property taxes not being needed in FY2024
- Revenue budget decreases by (\$1,511,782) in Future City Hall lease revenue associated with one tenant, Burns & McDonnell, moving out of the building by the end of FY2023. Only two tenants will remain in Future City Hall for FY2024

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other Tax	\$ 53,000	\$ 29,709	\$ 29,709	\$ 28,000	\$ (1,709)	-5.8 %
License & Permits	69,726	60,624	60,624	63,400	2,776	4.6 %
Charge for Service	148,393	161,000	161,000	161,000	—	0.0 %
Other	34,539	3,000	3,000	21,000	18,000	600.0 %
Use of Fund Balance	—	—	1,500,000	—	—	0.0 %
<b>Total Revenues</b>	<b>305,658</b>	<b>254,333</b>	<b>1,754,333</b>	<b>273,400</b>	<b>19,067</b>	<b>7.5 %</b>
<b>Expenses</b>						
Salaries & Benefits	20,412,382	22,940,450	22,940,450	24,725,238	1,784,788	7.8 %
Gen Operating & Maintenance	13,095,284	14,556,353	14,556,353	16,740,271	2,183,918	15.0 %
Transfer Out & Other	46,832,040	51,073,574	52,573,574	56,300,135	5,226,561	10.2 %
<b>Total Expenses</b>	<b>80,339,706</b>	<b>88,570,377</b>	<b>90,070,377</b>	<b>97,765,644</b>	<b>9,195,267</b>	<b>10.4 %</b>
<b>Grand Total</b>	<b>\$(80,034,048)</b>	<b>\$(88,316,044)</b>	<b>\$(88,316,044)</b>	<b>\$(97,492,244)</b>	<b>\$ (9,176,200)</b>	<b>10.4 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	239.00	231.80	245.00	237.80	6.00	6.00
Capital Funds	—	8.25	—	8.25	—	—
Stormwater Utility	105.00	103.95	116.00	114.95	11.00	11.00
Municipal Parking	21.00	21.00	21.00	21.00	—	—
Capital Project Services	129.00	129.00	125.00	125.00	(4.00)	(4.00)
<b>Total</b>	<b>494.00</b>	<b>494.00</b>	<b>507.00</b>	<b>507.00</b>	<b>13.00</b>	<b>13.00</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, and pavement markings. The Department is funded through five different funds: General Fund, Crime Control & Prevention District Fund, Stormwater Utility Fund, Municipal Parking Fund, and the Capital Project Services Fund. Divisional alignment and management of the organization cross funding sources based on functional efficiencies. The divisions within the Department include Business Support, Capital Delivery, Streets & Stormwater Operations, Stormwater Management, Regional Transportation and Innovation, and Transportation Management.

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

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

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

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

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$1.9 million and six authorized position (APs) in salary and benefits for additional concrete crew and associated equipment. This additional crew will increase production and decrease concrete maintenance backlog by an additional 20% annually, then be able to maintain responsiveness to service request
- Increases by \$6.4 million for the Pay as You Go (PAYG) portion for Capital items
- Decreases by (\$2.2 million) for the transfer of funds to Non-Departmental associated with one-time cost
- Increases by \$1.2 million in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$975,000 to cover Paving Material Costs increases in order to maintain response to Pothole and Street repair requests which affects public safety, quality of life, and infrastructure maintenance
- Increases by \$250,000 for Artificial Intelligence (AI) for Accessing Asset Conditions
- Increases by \$247,000 for CDL Training and Incentive Pay
- Increased by \$161,456 to cover fuel cost increase recommendations from Property Management Department
- Increases by \$83,612 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs
- Increased by \$69,312 in Stormwater Utility Fee as a result of Increase SWU fee by 15%

# **Debt Service Funds**

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ 120,853,275	\$ 138,508,506	\$ 138,508,506	\$ 162,378,702	\$ 23,870,196	17.2 %
Charge for Service	96,285	—	—	—	—	0.0 %
Use of Money & Property	13,653,469	3,450,000	3,450,000	3,450,000	—	0.0 %
Transfer In	207,656,511	136,437,929	148,272,929	154,426,557	17,988,628	13.2 %
<b>Total Revenues</b>	<b>342,259,540</b>	<b>278,396,435</b>	<b>290,231,435</b>	<b>320,255,259</b>	<b>41,858,824</b>	<b>15.0 %</b>
<b>Use of Fund Balance</b>	—	—	<b>228,042</b>	—	—	<b>0.0 %</b>
<b>Expenses</b>						
Capital Accts		—	—	—	—	
Debt Service Accts	339,721,881	275,411,715	287,474,757	304,059,020	28,647,305	10.4 %
Transfer Out	2,975,650	—	—	2,980,400	2,980,400	0.0 %
<b>Total Expenses</b>	<b>342,697,531</b>	<b>275,411,715</b>	<b>287,474,757</b>	<b>307,039,420</b>	<b>31,627,705</b>	<b>11.5 %</b>
<b>Contribution to Fund Balance</b>	—	<b>2,984,720</b>	<b>2,984,720</b>	<b>13,215,839</b>	<b>10,231,119</b>	<b>342.8 %</b>
Revenues Over(Under) Expenses	\$ (437,991)	\$ —	\$ —	\$ —	\$ —	0.0 %

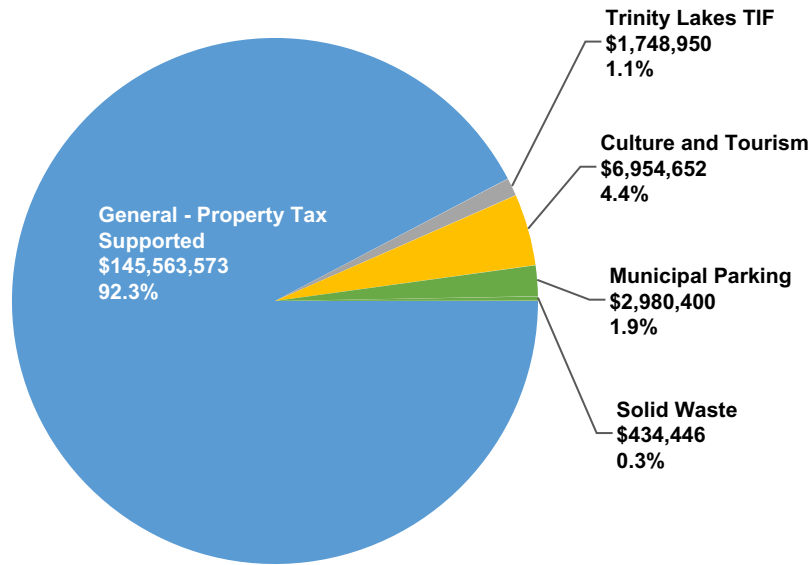
**FUND PURPOSE AND GOALS**

Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and a Water Debt Service Fund. The total FY2024 debt service requirements, for all funds' outstanding debt are \$291,589,119 (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 (FY2024), \$157,682,020 is for general obligation bonds, certificates of obligation, loans, and tax notes.

**Total General Obligation Debt**



**Ad Valorem Tax Supported Debt**

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

Current Property Tax	\$	161,328,713
Other Revenue	\$	6,248,939
	\$	<u>167,577,652</u>

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (20.14%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2024 the city’s combined recommended property tax rate is \$0.6725 per \$100 of assessed valuation with a 98.25% collection rate. This represents a \$0.15 decrease from the prior year’s property tax rate. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$161 million which, along with other revenues, will allow the repayment of all current general debt obligations.

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

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



**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ 120,853,275	\$ 138,508,506	\$ 138,508,506	\$ 162,378,702	\$ 23,870,196	17.2 %
Charge for Service	96,285	—	—	—	—	0.0 %
Use of Money & Property	7,251,839	3,450,000	3,450,000	3,450,000	—	0.0 %
Transfer In	79,118,120	3,980,510	15,815,510	1,748,950	(2,231,560)	-56.1 %
Use of Fund Balance	—	—	228,042	—	—	0.0 %
<b>Total Revenues</b>	<b>207,319,519</b>	<b>145,939,016</b>	<b>158,002,058</b>	<b>167,577,652</b>	<b>21,638,636</b>	<b>14.8 %</b>
<b>Expenses</b>						
Debt Service Accts	200,592,258	145,939,016	158,002,058	159,777,621	13,838,605	9.5 %
Transfer Out & Other	2,975,650	—	—	7,800,031	7,800,031	0.0 %
<b>Total Expenses</b>	<b>203,567,908</b>	<b>145,939,016</b>	<b>158,002,058</b>	<b>167,577,652</b>	<b>21,638,636</b>	<b>14.8 %</b>
<b>Grand Total</b>	<b>\$ 3,751,611</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

**FUND PURPOSE AND GOALS**

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

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

<b>FY2024</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2012 Combination Tax	\$ 4,105,000	\$ 1,173,875	\$ 5,278,875
2013 General Purpose Ref	565,000	223,175	788,175
2013C Combination Tax	920,000	23,000	943,000
2015 General Purpose Ref	790,000	27,261	817,261
2015A General Purpose Ref	10,880,000	2,306,988	13,186,988
2016 General Purpose Ref	10,070,000	4,249,100	14,319,100
2017 Tax Notes	2,715,000	26,743	2,741,743
2018 General Purpose	1,980,000	153,750	2,133,750
2018 Tax Notes	2,250,000	1,264,145	3,514,145
2019 General Purpose	4,535,000	2,736,925	7,271,925
2019 Tax Notes	1,290,000	171,000	1,461,000
2020 General Purpose Ref & Imp	9,390,000	3,747,000	13,137,000
2020 Tax Notes	3,570,000	661,150	4,231,150
2021 Combination Tax	1,990,000	501,250	2,491,250
2021 Gen Purpose Ref (Taxable)	1,610,000	394,641	2,004,641
2021 General Purpose Ref & Imp	6,490,000	3,532,100	10,022,100
2021C Tax Notes	1,240,000	508,950	1,748,950
2022 Tax Notes	9,955,000	993,409	10,948,409
2022 General Purpose Ref & Imp	9,605,000	4,577,281	14,182,281
2022 Gen Purpose Ref (Taxable)	8,600,000	681,600	9,281,600
2023 General Purpose	18,890,000	8,759,993	27,649,993
2023 Combination Tax	1,665,000	4,963,106	6,628,106
2023 Tax Notes	1,905,000	995,578	2,900,578
	<b>\$ 115,010,000</b>	<b>\$ 42,672,020</b>	<b>\$ 157,682,020</b>

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 525,301	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	4,988,858	3,891,026	3,891,026	6,954,652	3,063,626	78.7 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>5,514,159</b>	<b>3,891,026</b>	<b>3,891,026</b>	<b>6,954,652</b>	<b>3,063,626</b>	<b>78.7 %</b>
<b>Expenses</b>						
Debt Service Accts	4,988,858	3,891,026	3,891,026	6,954,652	3,063,626	78.7 %
Transfer Out & Other	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>4,988,858</b>	<b>3,891,026</b>	<b>3,891,026</b>	<b>6,954,652</b>	<b>3,063,626</b>	<b>78.7 %</b>
<b>Grand Total</b>	<b>\$ 525,301</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.00 %</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 would add to the tourist attractions in the City of Fort Worth. Examples include the Convention Center and the Will Rogers Memorial Coliseum.

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2024.

FY2024	Principal	Interest	Total Debt Service
2015A General Purpose Ref	865,000	114,625	979,625
2020 General Purpose Ref & Imp	1,520,000	643,500	2,163,500
2021 Gen Purpose Ref (Taxable)	655,000	91,778	746,778
2023 Combination Tax	770,000	2,294,749	3,064,749
	<b>\$ 3,810,000</b>	<b>\$ 3,144,652</b>	<b>\$ 6,954,652</b>

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 94,910	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	15,013,829	15,023,254	15,023,254	15,036,212	12,958	0.1 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>15,237,613</b>	<b>15,023,254</b>	<b>15,023,254</b>	<b>15,036,212</b>	<b>12,958</b>	<b>0.1 %</b>
<b>Expenses</b>						
Debt Service Accts	14,924,898	14,930,243	14,930,243	14,924,967	(5,276)	0.0 %
Transfer Out & Other	—	93,011	93,011	111,245	18,234	19.6 %
<b>Total Expenses</b>	<b>14,924,898</b>	<b>15,023,254</b>	<b>15,023,254</b>	<b>15,036,212</b>	<b>12,958</b>	<b>0.1 %</b>
<b>Grand Total</b>	<b>\$ 312,715</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

**FUND PURPOSE AND GOALS**

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2024. Other budgeted amounts beyond debt service obligations are for handling charges and contribution to fund balance/net position.

FY2024	Principal	Interest	Total Debt Service
2017A Special Tax Rev	2,400,000	3,928,506	6,328,506
2017B Special Tax Rev	3,445,000	5,149,861	8,594,861
	<b>\$ 5,845,000</b>	<b>\$ 9,078,367</b>	<b>\$ 14,923,367</b>

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 18,557	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	2,975,650	2,975,400	2,975,400	2,980,400	5,000	0.2 %
<b>Total Revenues</b>	<b>2,994,207</b>	<b>2,975,400</b>	<b>2,975,400</b>	<b>2,980,400</b>	<b>5,000</b>	<b>0.2 %</b>
<b>Expenses</b>						
Debt Service Accts	2,975,650	2,975,400	2,975,400	2,980,400	5,000	0.2 %
<b>Total Expenses</b>	<b>2,975,650</b>	<b>2,975,400</b>	<b>2,975,400</b>	<b>2,980,400</b>	<b>5,000</b>	<b>0.2 %</b>
<b>Grand Total</b>	<b>\$ 18,557</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

**FUND PURPOSE AND GOALS**

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. In the past, parking revenues were not sufficient to cover the debt; therefore, general debt service supported coverage of the obligation. This was executed by a transfer in of funds from the General Debt Service Fund. Again in FY2024, the General Debt Service Fund will support the repayment of the parking obligation from a transfer in of funds.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2024.

FY2024	Principal	Interest	Total Debt Service
2016 General Purpose Ref	\$ 1,950,000	\$ 1,030,400	\$ 2,980,400
	\$ 1,950,000	\$ 1,030,400	\$ 2,980,400

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 77,899	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	469,426	454,349	454,349	434,447	(19,902)	-4.4 %
<b>Total Revenues</b>	<b>547,325</b>	<b>454,349</b>	<b>454,349</b>	<b>434,447</b>	<b>(19,902)</b>	<b>-4.4 %</b>
<b>Expenses</b>						
Debt Service Accts	469,426	454,349	454,349	434,447	(19,902)	-4.4 %
<b>Total Expenses</b>	<b>\$ 469,426</b>	<b>\$ 454,349</b>	<b>\$ 454,349</b>	<b>\$ 434,447</b>	<b>(19,902)</b>	<b>-4.4 %</b>
<b>Grand Total</b>	<b>\$ 77,899</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</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 FY2024.

FY2024	Principal	Interest	Total Debt Service
2015 General Purpose Ref	420,000	14,447	434,447
	\$ 420,000	\$ 14,447	\$ 434,447

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 795,156	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	7,727,896	9,640,778	9,640,778	12,406,016	2,765,238	28.7 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>8,523,052</b>	<b>9,640,778</b>	<b>9,640,778</b>	<b>12,406,016</b>	<b>2,765,238</b>	<b>28.7 %</b>
<b>Expenses</b>						
Debt Service Accts	9,498,694	9,503,370	9,503,370	12,124,389	2,621,019	27.6 %
Transfer Out & Other	—	137,408	137,408	281,627	144,219	105.0 %
<b>Total Expenses</b>	<b>\$ 9,498,694</b>	<b>\$ 9,640,778</b>	<b>\$ 9,640,778</b>	<b>\$ 12,406,016</b>	<b>\$ 2,765,238</b>	<b>28.7 %</b>
<b>Grand Total</b>	<b>\$ (975,642)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

**FUND PURPOSE AND GOALS**

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

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2024. Handling charges are included separately from principal and interest depicted in the chart, as is a contribution to fund balance.

FY2024	Principal	Interest	Total Debt Service
2016 Drainage Rev	\$ 1,040,000	\$ 392,600	\$ 1,432,600
2019 Drainage Rev Ref	1,570,000	923,881	2,493,881
2020 Drainage Rev Ref	2,910,000	2,683,038	5,593,038
2023 Drainage Rev Ref	400,000	2,201,670	2,601,670
	<b>\$ 5,920,000</b>	<b>\$ 6,201,189</b>	<b>\$ 12,121,189</b>

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 4,875,831	\$ —	\$ —	\$ —	\$ —	0.0 %
Transfer In	97,233,858	100,472,612	100,472,612	114,865,880	14,393,268	14.3 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>102,109,689</b>	<b>100,472,612</b>	<b>100,472,612</b>	<b>114,865,880</b>	<b>14,393,268</b>	<b>14.3 %</b>
<b>Expenses</b>						
Debt Service Accts	106,272,098	97,718,311	97,718,311	106,862,544	9,144,233	9.4 %
Transfer Out & Other	—	2,754,301	2,754,301	8,003,336	5,249,035	190.6 %
<b>Total Expenses</b>	<b>\$ 106,272,098</b>	<b>\$ 100,472,612</b>	<b>\$ 100,472,612</b>	<b>\$ 114,865,880</b>	<b>\$ 14,393,268</b>	<b>14.3 %</b>
<b>Grand Total</b>	<b>\$ (4,162,409)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</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.

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

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2024. An additional minimal amount is included in debt service accounts that do not show below. This is due to bond covenant requirements in addition to budgetary needs.

FY2024	Principal	Interest	Total Debt Service
2009 W&SS Revenue Bonds	\$ 815,000	\$ —	\$ 815,000
2014 W&SS Ref and Imp	6,245,000	4,206,175	10,451,175
2015 W&SS Rev	1,880,000	402,765	2,282,765
2015A W&S Ref and Imp	12,030,000	3,148,794	15,178,794
2015B W&SS Rev	875,000	110,802	985,802
2016 W&SS Ref and Imp	4,895,000	1,861,275	6,756,275
2017 W&SS Rev	475,000	183,718	658,718
2017A W&SS Rev Ref Imp	3,610,000	3,408,275	7,018,275
2017B W&SS Rev	4,135,000	591,894	4,726,894
2018 W&SS Rev	985,000	1,751,119	2,736,119
2019 W&SS Rev	1,840,000	3,281,244	5,121,244
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	11,310,000	4,683,775	15,993,775
2021 W&SS Rev Ref Imp	8,045,000	3,842,031	11,887,031
2022 W&SS Rev	2,435,000	6,106,575	8,541,575
2023 W&SS Rev	1,405,000	9,077,540	10,482,540
	<b>\$ 64,095,000</b>	<b>\$ 42,767,544</b>	<b>\$ 106,862,544</b>



**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Use of Money & Property	\$ 13,976	\$ —	\$ —	\$ —	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>13,976</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>
<b>Grand Total</b>	<b>\$ 13,976</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</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 issues are subordinate liens to the primary water & sewer system debt.

All debt obligations were relieved in FY2020 and no outstanding obligations remain for FY2024.

# **Special Revenue Funds**

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Change from Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	431,883	378,700	378,700	443,794	65,094	17.2%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	1,898,303	2,112,317	2,112,317	3,121,261	1,008,944	47.8%
Special Assessments	—	—	—	—	—	0.0%
Other	3,168,986	1,932,071	2,792,071	4,397,805	2,465,734	127.6%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	3,005,765	3,005,765	274,903	(2,730,862)	-90.9%
<b>Total Revenues</b>	<b>5,499,172</b>	<b>7,428,853</b>	<b>8,288,853</b>	<b>8,237,763</b>	<b>808,910</b>	<b>10.9%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	4,226,447	6,148,853	7,008,853	7,477,763	1,328,910	21.6%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	1,280,000	1,280,000	760,000	(520,000)	-40.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>4,226,447</b>	<b>7,428,853</b>	<b>8,288,853</b>	<b>8,237,763</b>	<b>808,910</b>	<b>10.9%</b>
<b>Grand Total</b>	<b>\$ 1,272,725</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$1,029,366 for Other Contractual Services (Maintenance & Repair items/services)
- Decreases by (\$520,000) for transfers out to capital related to \$260,000 one-time purchases of capital equipment at the Central Utility Plant and the Fuel Farm and \$500,000 for painting exterior metals at Industrial Waste Water Treatment Facility (IWWTF)
- Increases by \$316,215 for higher utility costs (electricity and gas)
- Revenue increases by \$2,465,734 for various utility recoveries
- Revenue increases by \$1,008,944 for leased space within the Alliance Maintenance Facility
- Revenue increases by \$65,094 for fuel flowage fees as a result of the anticipated fuel farm expansion

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	(285)	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	588,910	588,910	656,192	67,282	11.4%
Use of Fund Balance	—	4,162	4,162	—	(4,162)	-100.0%
<b>Total Revenues</b>	<b>(285)</b>	<b>593,072</b>	<b>593,072</b>	<b>656,192</b>	<b>63,120</b>	<b>10.6%</b>
<b>Expenses</b>						
Salaries & Benefits	307,362	320,978	320,978	319,293	(1,685)	-0.5%
Gen Operating & Maintenance	92,174	137,904	137,904	156,899	18,995	13.8%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	15,000	134,190	134,190	180,000	45,810	34.1%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>414,536</b>	<b>593,072</b>	<b>593,072</b>	<b>656,192</b>	<b>63,120</b>	<b>10.6%</b>
<b>Grand Total</b>	<b>\$ (414,821)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	—	4.40	—	4.40	—	—
<b>Total</b>	<b>—</b>	<b>4.40</b>	<b>—</b>	<b>4.40</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The FY2024 Recommended Budget includes funding for equipment replacement and facility repair and maintenance needs. There are five positions in the General Fund that are partially funded by the Community Tree Planting Fund, which amount to 4.40 FTE.

In the past, the Program was funded by the Program’s Fund Balance and by annual disbursements from the PARD’s Gas Endowment Fund. For the FY2024 Recommended Budget, the Program is funded by annual disbursements from the PARD’s Gas Endowment Fund.

The Recommended Budget:

- Increases by \$45,810 for Vehicle and Equipment Replacements
- Increases by \$18,620 for Salary and Benefit adjustments

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	104,374,621	102,073,793	102,073,793	119,391,511	17,317,718	17.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	5,919,293	6,241,193	6,241,193	8,061,784	1,820,591	29.2%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	243,103	105,664	105,664	150,000	44,336	42.0%
Special Assessments	—	—	—	—	—	0.0%
Other	561,854	211,103	211,103	213,000	1,897	0.9%
Transfer In	327,975	187,501	187,501	30,000	(157,501)	-84.0%
Use of Fund Balance	—	8,883,077	11,787,550	2,881,358	(6,001,719)	-67.6%
<b>Total Revenues</b>	<b>111,426,846</b>	<b>117,702,331</b>	<b>120,606,804</b>	<b>130,727,653</b>	<b>13,025,322</b>	<b>11.1%</b>
<b>Expenses</b>						
Salaries & Benefits	50,212,199	58,464,087	62,038,713	68,782,043	10,317,956	17.6%
Gen Operating & Maintenance	19,631,866	28,621,551	27,951,398	33,664,623	5,043,072	17.6%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	51,965,517	30,616,693	30,616,693	28,280,987	(2,335,706)	-7.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>121,809,582</b>	<b>117,702,331</b>	<b>120,606,804</b>	<b>130,727,653</b>	<b>13,025,322</b>	<b>11.1%</b>
<b>Grand Total</b>	<b>\$ (10,382,736)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	—	—
Police	365.00	352.98	420.00	407.48	55.00	54.50
Parks and Recreation	10.00	10.00	15.00	14.50	5.00	4.50
Transportation and Public Works	2.00	2.00	2.00	2.00	—	—
Municipal Court	—	—	1.00	1.00	1.00	1.00
<b>Total</b>	<b>385.00</b>	<b>372.98</b>	<b>446.00</b>	<b>432.98</b>	<b>61.00</b>	<b>60.00</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) as allowed under Chapter 363 of the Texas Local Government Code, also referred to as the Crime Control and Prevention District Act. It was supported by a half-cent sales tax for a five-year period, with the mission to enhance the Fort Worth Police Department's ability to provide quality service and to work in partnership with the community to reduce crime and to create a safe environment for all. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and again in 2020 for a ten-year period.

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

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

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

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

### CCPD Goals:

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

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



**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Salaries & Benefits	515,511	822,033	822,033	772,879	(49,154)	-6.0%
Gen Operating & Maintenance	61,888	92,775	92,775	121,306	28,531	30.8%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Expenses</b>	\$ 577,399	\$ 914,808	\$ 914,808	\$ 894,185	\$ (20,623)	-2.3%

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	—	—
<b>Total</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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 Como 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.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increase by \$32,836 for outside services associated with community center programs
- Decrease by (\$22,936) in Salaries due to prior vacancies budgeted at midpoint, but position not filled at midpoint
- Decrease by (\$30,000) in Civil Services Overtime to support Rising Star Leadership Academy

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>	\$ —	\$ —	\$ —	\$ —	—	0.0%
Salaries & Benefits	855,928	1,161,539	1,161,539	1,382,510	220,971	19.0%
Gen Operating & Maintenance	249,200	231,418	231,418	314,710	83,292	36.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Expenses</b>	\$ 1,105,128	\$ 1,392,957	\$ 1,392,957	\$ 1,697,220	\$ 304,263	21.8%

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	10.00	10.00	15.00	14.50	5.00	4.50
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>15.00</b>	<b>14.50</b>	<b>5.00</b>	<b>4.50</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

The Gang Graffiti Abatement initiative aids in the removal of graffiti from tagged or vandalized properties and participates in commissioning artist work for murals across the City.

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.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

Due to the closure of Forest Park Pool at the end of the 2022 pool season, the need for off-duty police security was not used in FY2023. The pool is expected to reopen in FY2024, which will cause expenses to rebound.

The cost of graffiti removal products is expected to increase in the upcoming year. Paint costs have risen and paint products are hard to supply. Some paint removal products have also increased and will most likely continue to rise in cost. Due to an increase in graffiti over the years and having to find quality products to abate graffiti, operating supplies expenditures have increased, which may require additional budget adjustments in future years.

The Recommended Budget:

- Increase by \$260,745 and 5 positions for community center coverage.
- Decreases by \$27,368 to accurately budget for salaries and benefits at the FW@6 Site at Chisholm Trail Community Center.

- Increases by \$32,246 to account for rising costs in existing supplies for graffiti abatement.
- Increases by \$12,500 to implement a mural program in the graffiti abatement program to help deter graffiti throughout the city.
- Increases by \$10,500 to pay software fees for a recently deployed work order system in graffiti abatement.

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	104,374,621	102,073,793	102,073,793	119,391,511	17,317,718	17.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	5,919,293	6,241,193	6,241,193	8,061,784	1,820,591	29.2%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	243,103	105,664	105,664	150,000	44,336	42.0%
Special Assessments	—	—	—	—	—	0.0%
Other	561,854	211,103	211,103	213,000	1,897	0.9%
Transfer In	327,975	187,501	187,501	30,000	(157,501)	-84.0%
Use of Fund Balance	—	8,883,077	11,787,550	2,707,631	(6,175,446)	-69.5%
<b>Total Revenues</b>	<b>111,426,846</b>	<b>117,702,331</b>	<b>120,606,804</b>	<b>130,553,926</b>	<b>12,851,595</b>	<b>10.9%</b>
<b>Expenses</b>						
Salaries & Benefits	48,840,760	56,256,240	59,830,866	66,315,354	10,059,114	17.9%
Maintenance	19,320,778	25,635,021	24,964,868	30,340,929	4,705,908	18.4%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	51,965,517	29,829,160	29,829,160	28,074,283	(1,754,877)	-5.9%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>120,127,055</b>	<b>111,720,421</b>	<b>114,624,894</b>	<b>124,730,566</b>	<b>13,010,145</b>	<b>11.6%</b>
<b>Grand Total</b>	<b>\$ 8,700,209</b>	<b>\$ (5,981,910)</b>	<b>\$ (5,981,910)</b>	<b>\$ (5,823,360)</b>	<b>\$ 158,550</b>	<b>-2.7%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	365.00	352.98	420.00	407.48	55.00	54.50
<b>Total</b>	<b>365.00</b>	<b>352.98</b>	<b>420.00</b>	<b>407.48</b>	<b>55.00</b>	<b>54.50</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 response activities and crime prevention programs
- Increased safety of residents and decreased crime throughout Fort Worth neighborhoods
- Increased safety of youth and reduced juvenile crime through crime prevention and intervention programs
- Enhancement of crime-fighting and prevention tools and efforts through diverse recruitment, training, retention of high-quality officers, technology, equipment, and capital improvements

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Decreases by \$6,000,000 after a FY2023 one-time capital purchase was removed from the budget
- Increases by \$4,000,000 for the purchase of a new helicopter
- Increases by \$3,390,000 in capital funding for vehicles and equipment purchases
- Increases by \$3,365,761 for recruit and lateral-entry classes
- Increases by \$1,623,722 for fleet-related costs moved from the General Fund to CCPD Fund to cover vehicle maintenance and fuel costs for vehicles in the CCPD-fund
- Increases by \$1,335,385 and 13 AP (sworn) for the Crisis Intervention Team
- Increases by \$1,033,632 and 12 AP (general) for the Police Communications Call Taker program
- Increases by
- Increases by \$844,971 for Meet and Confer obligations
- Increases by \$663,956 in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$605,424 and by 4 AP (general) for support to the Technology Services division
- Increases by \$560,071 for allocations associated with retiree health,risk, workers compensation, and IT Services
- Increases by \$593,130 for IT Services allocations
- Increases by \$468,619 for the addition of fleet costs to the CCPD Fund
- Increases by \$432,968 and 4 AP (sworn) for the HOPE team, as recommended by the Matrix staffing study
- Increases by \$391,484 for pay for performance for general employees
- Increases by \$337,005 and 2 AP (sworn) for the Officer Wellness Team
- Increases by \$216,635 for group health insurance adjustments
- Increases by \$196,312 and by 2 AP (general) for the NIBN team
- Increases by \$180,000 for funding a strategic and crisis communication contract
- Decreases by a net of \$1,600 as a result of transferring out 8 AP (sworn) and associated operating costs from CCPD Fund to General Fund and transferring in 11 AP (10 sworn, 1 general) from General Fund to CCPD Fund for a net increase of 3 AP (2 sworn, 1 general) in the CCPD fund in an effort to align positions in fund-supported activities

- Increases by \$108,282 for risk allocations
- Increases by \$88,000 for workers compensation allocations
- Increases by \$75,534 and 1 AP (sworn) for admin support in the Community Alliance Division
- Increases by \$71,522 for 2% pay band adjustments for general employees
- Increases by \$13,618 and 1 AP (general) for admin support to the CCPD Partners with a Shared Mission and is offset with reductions for external staffing agency costs
- Decreases by (\$52,785) for fleet service admin allocations

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	—	—	—	—	—	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	—	224,275	224,275	219,241	(5,034)	-2.2%
Gen Operating & Maintenance	—	2,662,337	2,662,337	2,876,574	214,237	8.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	787,533	787,533	—	(787,533)	-100.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	—	<b>3,674,145</b>	<b>3,674,145</b>	<b>3,095,815</b>	<b>(578,330)</b>	<b>-15.7%</b>
<b>Grand Total</b>	\$ —	\$ 3,674,145	\$ 3,674,145	\$ 3,095,815	\$ (578,330)	-15.7%

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	2.00	2.00	2.00	2.00	—	—
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Decreases by \$(787,533) for one-time funding of vehicle/equipment and school zone infrastructure needs.
- Increases by \$204,950 in contractual commitments due to inflationary and growth factors.
- Increases by \$16,161 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs.
- Increases by \$9,166 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions.



**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	—	—	—	—	—	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	136,140	136,140	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	—	—	—	<b>136,140</b>	<b>136,140</b>	<b>0.0%</b>
<b>Grand Total</b>	\$ —	\$ —	\$ —	136,140	\$ 136,140	0.0%

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	—	—	—	—
<b>Total</b>	—	—	—	—	—	—

**DEPARTMENT PURPOSE AND GOALS**

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$136,140 for adding security cameras to Will Rogers Memorial Center campus

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	173,727	173,727	0.0%
<b>Total Revenues</b>	—	—	—	<b>173,727</b>	<b>173,727</b>	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	92,059	92,059	0.0%
Gen Operating & Maintenance	—	—	—	11,104	11,104	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	70,564	70,564	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	—	—	—	<b>173,727</b>	<b>173,727</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	—	—	1.00	1.00	1.00	1.00
<b>Total</b>	<b>—</b>	<b>—</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**DEPARTMENT PURPOSE AND GOALS**

Beginning in FY2024, Municipal Courts will begin receiving CCPD funding for an additional City Marshal to be staffed at Fort Worth Library locations. In response to various incidents at City facilities, Library and Municipal courts worked in tandem to request CCPD funding in the interest of crime prevention and creating a safe environment for staff and the public alike.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- increases by \$173,72 for the addition of one Deputy Marshall to provide security to the public libraries.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	27,895,729	27,863,939	30,459,986	33,658,522	5,794,583	20.8%
License & Permits	14,550	6,000	6,000	21,000	15,000	250.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	5,874,168	5,043,250	5,043,250	5,275,590	232,340	4.6%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	8,471,149	8,383,961	8,383,961	9,162,395	778,434	9.3%
Special Assessments	—	—	—	—	—	0.0%
Other	2,797,401	2,142,111	2,142,111	2,189,021	46,910	2.2%
Transfer In	2,530,262	2,927,456	3,047,456	3,834,585	907,129	31.0%
Use of Fund Balance	—	—	5,343,899	—	—	0.0%
<b>Total Revenues</b>	<b>47,583,259</b>	<b>46,366,717</b>	<b>54,426,663</b>	<b>54,141,113</b>	<b>7,774,396</b>	<b>16.8%</b>
<b>Expenses</b>						
Salaries & Benefits	10,248,651	12,158,327	12,158,327	13,217,593	1,059,266	8.7%
Gen Operating & Maintenance	25,184,191	30,273,172	34,302,639	35,005,965	4,732,793	15.6%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	3,374,189	3,935,218	7,965,697	5,917,555	1,982,337	50.4%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>38,807,031</b>	<b>46,366,717</b>	<b>54,426,663</b>	<b>54,141,113</b>	<b>7,774,396</b>	<b>16.8%</b>
<b>Grand Total</b>	<b>\$ (8,776,228)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	138.00	138.00	138.00	138.00	—	—
<b>Total</b>	<b>138.00</b>	<b>138.00</b>	<b>138.00</b>	<b>138.00</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The FY2024 revenue budget includes \$33.5M (62%) from the 7% HOT allocated to operations, \$15.8M (29%) for PED facilities and the balance of \$4.7M (9%) from other sources including the Office of Outdoor Events and other partnerships. The FY2024 expenditure budget includes \$50.7M for operating expenses and a planned contribution of \$3.4M to fund balance for a total of \$54.1M. The FY2023 adopted operational budget of \$46.4M, including a planned contribution of \$1.4M to fund balance, was amended during the year to expenditures of \$54.4M and \$5.3M planned use of fund balance as a result primarily of the need for advanced capital funding of improvements at WRMC and new contractual stipulations with VFW that were offset by a 9% (\$2.5M) increase in the 7% HOT revenue projections for an amended FY2023 revenue budget of \$49.1M.

When comparing operational expenditures for the FY2023 to FY2024, the major contributors to the budget increase are associated with commercial insurance premiums and other allocations, staff salary and benefits, and contractual obligations with VFW, which required budget amendments in FY2023. Additionally, economic development grant rebates for the Omni, Sheraton and Kimpton hotels will increase in FY2024 and the C&T Fund continues to reimburse Trail Drive Management Company for the Dickies Arena commercial liability insurance (estimated to be \$688K in FY2024).

In FY2024, with the sustained stability of not just recovery but growth to the travel and tourism industry, the Public Events Department will focus on maintaining facility revenues while major capital improvements are taking place at with the expansion of the Fort Worth Convention Center and at multiple facilities across the Will Rogers Memorial Center campus, including the major renovation of the Sheep & Swine Barn.

### **The Recommended Budget:**

- Increases by \$2.9M in the other contractual services due to contracts renewed with higher rate because of inflation.
- Increases by \$1.0M in salary and benefits for previously approved costs associated with pay for performance, step increases, rising health care costs and pension contributions.
- Increases by \$922,326 due to the increase of commercial insurance premium.
- Increases by \$300,000 to fund the department governance study needs and the cost is offset by the reduction in Contribution to Fund Balance.
- Increases by \$531,900 in the operating and maintenance for covering increase of operation cost, like electricity cost.
- Increases by \$108,590 in VERF transfer out for purchasing vehicles.
- Increases by \$60,000 to fund the audit program that both the City and ETF clients believe adds value to the ETF application process. The cost is offset by the reduction in Contribution to Fund Balance.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	7,959,578	7,939,697	8,681,425	9,595,292	1,655,595	20.9%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>7,959,578</b>	<b>7,939,697</b>	<b>8,681,425</b>	<b>9,595,292</b>	<b>1,655,595</b>	<b>20.9%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	5,751,813	7,939,697	8,681,425	9,595,292	1,655,595	20.9%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>5,751,813</b>	<b>7,939,697</b>	<b>8,681,425</b>	<b>9,595,292</b>	<b>1,655,595</b>	<b>20.9%</b>
<b>Grand Total</b>	<b>\$ 2,207,765</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</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%. 2% of the tax collected is to be used only for the construction and expansion of an existing convention center facility or for pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The adopted FY2023 budget of \$7.9M for the Culture and Tourism 2% Hotel Tax (HOT 2%) was based on collaborative projection efforts between the Fort Worth Convention and Visitors Bureau-Visit Fort Worth (VFW) and the Public Events Department (PED) in May of 2022 then amended in March 2023 to \$8.6M to account for higher than anticipated collections and revised forecasting by PED financial consultants in December 2022. The amendment increased planned contributions to fund balance by \$741K to \$1.59M.

Through May of 2023 tax collections continued to surpass projections, reaching a 30% increase over the same period of the previous year with the fund forecasted to surpass the amended budget by (4%) reaching \$9.04M. Based on these results and the same collaborative projection efforts between VFW and PED, the proposed budget increases to \$9.5M for FY2024, 20% higher than the adopted FY2023 budget.

The FY2023 expenditure budget was adopted with a \$2.74M contribution to venue bond debt service. However, with the significant revenue increases in both the Venue Tax and the PFZ projections, in November of 2022 the budget was amended and all HOT 2% transfers to the Venue Debt Fund were eliminated and replaced with other sources, leaving expenditures of \$976K for the Fort Worth Convention Center (FWCC) Legacy debt service and a \$3.37M transfer for improvements and capital expenditures at the FWCC, resulting in a total \$4.33M planned contribution to fund balance for the HOT 2% fund.

**The Recommended Budget:**

- Increases by \$2.3M in debt interest account and increases by \$865,000 in debt principal account for debt obligation \$979K for FWCC Legacy debt service and adds \$3M for the first year of annual debt service payments on the new 2023 Combination Tax and Revenue Certificates of Obligation issued in May of 2023 for the FWCC Phase I Expansion
- Decreases by (\$1.1M) budget for capital improvements

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	6,787,041	7,297,215	7,297,215	9,874,152	2,576,937	35.3%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>6,787,041</b>	<b>7,297,215</b>	<b>7,297,215</b>	<b>9,874,152</b>	<b>2,576,937</b>	<b>35.3%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	7,700,000	7,297,215	7,297,215	9,874,152	2,576,937	35.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>7,700,000</b>	<b>7,297,215</b>	<b>7,297,215</b>	<b>9,874,152</b>	<b>2,576,937</b>	<b>35.3%</b>
<b>Grand Total</b>	<b>\$ (912,959)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

Consistent with increases in HOT, as recovered stability continued in the travel and tourism industry, DFW Revenue Share increases by 36% to \$9.8M for FY2024 as compared to the FY2023 adopted budget.

Like the past three fiscal years, this Fund outperformed its budget in FY2023, with collections exceeding budgeted revenues by 39% (\$2.81M), creating a contribution to fund balance in the same amount, bringing the balance to approximately \$7.4M and strengthening the fund's financial position to incur additional debt payments for the issuance of new bonds for capital improvement in FY2024.

The Will Rogers Memorial Center (WRMC) legacy debt of approximately \$2.5M will be fully covered by revenue generated from the Fund in FY2024, in addition to \$1M for capital improvements and \$5.9M proposed as contribution to fund balance in the budget. However, with the issuance of new debt anticipated in the fall of 2023 for the Sheep & Swine Barn Renovation Partnership with Events Facilities Fort Worth/ Southwestern Exposition and Livestock Show and other major capital improvements at WRMC, the FY2024 debt payment is expected to increase by approximately \$5.6M. At such time, a budget amendment will be brought before the City Council to decrease adopted contributions to fund balance and appropriate increased transfers for debt service payments from the DFW Revenue Share Fund to cover these costs.

The Recommended Budget:

- Decreases by (\$875,000) in the capital improvements to meet department needs
- Increases by \$2.6M in the DFW sharing revenue collection due the strong performance in previous years



**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	9,659,098	8,229,763	9,392,701	12,120,239	3,890,476	47.3%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	49,626	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>9,708,724</b>	<b>8,229,763</b>	<b>9,392,701</b>	<b>12,120,239</b>	<b>3,890,476</b>	<b>47.3%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	600,000	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	2,207,846	8,229,763	9,392,701	12,120,239	3,890,476	47.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>2,807,846</b>	<b>8,229,763</b>	<b>9,392,701</b>	<b>12,120,239</b>	<b>3,890,476</b>	<b>47.3%</b>
<b>Grand Total</b>	<b>\$ 6,900,878</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</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 separate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone (PFZ) #1 was designated by Ordinance No. 21011-10-2013 in October 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax, and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. Currently, the two qualified projects are the Fort Worth Convention Center expansion and Dickies Arena. The base year is 2013. Funds that are collected at hotels in the three-mile radius surrounding the project by the State Comptroller's Office are deposited in this fund.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The addition of four new hotels in the PFZ and continued growth of revenues for hotels in the PFZ during 2023 created a significant driver for increases in the Fund's growth, as the State does not retain any portion of taxes generated from those establishments opening after 2013. The FY2023 adopted budget of \$8.2M was based on projections in May of 2022, with no certainty of new hotel openings in the coming fiscal year at that time. However, based on performance, in March of 2023 the revenue budget was amended to \$9.3M, which then provided for a planned \$1.1M contribution to fund balance. Collections as of April 2023 had increased by 58% compared to the same period in the prior year, creating an FY2023 anticipated total of \$12.7M for FY2023 tax collections and an anticipated contribution of \$4.6M to fund balance.

Based on FY2023 performance and revised forecasting by Public Events Department financial consultants, the FY2024 revenue budget increases to \$12.1M, 47.5% higher than the adopted FY2023 budget.

The FY2023 adopted expenditure budget included \$6.5M in venue bond debt service, and \$1.6M in planned contributions to fund balance. However, planned contributions to fund balance were eliminated with a budget amendment in November 2022 increasing the debt service payment to \$8.2M, covering 54% of the total \$15M payment. This allowed for the elimination of all contributions from the HOT 2% to venue bond debt service FY2023.

The FY2024 expenditure budget includes \$6.5M in venue bond debt service, covering 43% of the \$15M payment, does not include any capital transfers and provides for a \$6.5M planned contribution to fund balance in a strategic effort to continue building for future debt capacity.

The Recommended Budget:

- Decreases by (\$958,009) in debt service to meet department debt obligations
- Increases by \$3.9M in revenue collections due to the market performance is strong and recovering back to before COVID level

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	7,378,274	5,955,240	7,831,857	10,499,411	4,544,171	76.3%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	494	—	—	—	—	
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>7,378,768</b>	<b>5,955,240</b>	<b>7,831,857</b>	<b>10,499,411</b>	<b>4,544,171</b>	<b>76.3%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	3,544,626	5,955,240	7,831,857	10,499,411	4,544,171	76.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>3,544,626</b>	<b>5,955,240</b>	<b>7,831,857</b>	<b>10,499,411</b>	<b>4,544,171</b>	<b>76.3%</b>
<b>Grand Total</b>	<b>\$ (3,834,142)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

**FUND PURPOSE AND GOALS**

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

The special venue taxes are:

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

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

An increase in the number of events booked after the FY2023 budget submission in June of 2022 resulted in revenue exceeding budget by 14% (\$1.1M) for tax collections on events through the monthly of June 2023. This also created an FY2023 year-end projection of \$10.6M in total tax revenues, anticipated to exceed budget by 36%, restoring a solid fund balance of approximately \$8.5M.

The Recommended Budget:

- Increases by \$3.7M and is proposed entirely for debt obligations on Dickies Arena covering 60% of the total \$15M payment, an increase from 40% coverage (\$5.9M) in FY 2023
- Increases by \$4.5M in the revenue collections due to due to the market performance is strong in previous years.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	70,602	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	2,000,000	2,000,000	2,000,000	5,000,000	3,000,000	150.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>2,070,602</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>150.0%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	660,000	2,000,000	2,000,000	5,000,000	3,000,000	150.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>660,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>3,000,000</b>	<b>150.0%</b>
<b>Grand Total</b>	<b>\$ 1,410,602</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

**DEPARTMENT PURPOSE AND GOALS**

The Economic Development Initiatives Fund (EDIF) was started with an initial deposit of \$4,575,896, which was transferred to the City from the LDC following the sale by the LDC of the 250 Lancaster project and the second deposit of \$400,000 also from the LDC from 250 Lancaster sales proceeds. On May 18, 2021, the LDC adopted a resolution authorizing the transfer of a portion of net proceeds from the Blue Mound Road Complex sale in the amount of \$1,000,000 to the City of Fort Worth to provide additional funding to the EDIF.

In March of 2023, the City Council adopted a resolution formally establishing a policy for the EDIF as a dedicated cash fund for the purposes of supporting economic development in the city. The policy outlines intended long-term funding sources and the use of the EDIF to support programmatic needs (i.e. the one-time or multi-year support of programs, initiatives, and administration of economic development efforts) and reserved funding for use in incentivizing future projects. In addition to one-time contributions to the Fund resulting from certain property transactions (including those described above), the EDIF policy also identifies anticipated annual funding, authorized by budget approval, for dedicated deposit to the fund, including certain amounts that are calculated in relation to City ad valorem contributions to terminated TIF districts.

The use of the EDIF to support private projects was recommended by the Economic Development Strategic Plan that was recently updated in 2022. The recommendation was guided by the City's Economic Development Program Policy which identifies the EDIF as an incentive tool that may be used to support qualified projects in all industries, but with strong consideration given to applicants that operate in Target Sectors outlined in the policy and as approved by City Council.

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

Since the inception of the fund, the City Council has approved four awards for a total amount of \$2,090,750 subject to verification that project commitments have been achieved.

These approved awards include: \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs (and other project commitments), \$218,750 to Watts/PVI for the creation of 243 jobs (and other project commitments), \$212,000 to Ariat International for the creation of 450 jobs (and other project commitments), and \$660,000 to Smart Action for the creation of 81 jobs (and other project commitments). Of these authorized projects, agreements for Wesco/Incora Aircraft and Watts/PVI were either unexecuted or terminated for non-performance and, therefore, grants from the EDIF will not be delivered to the companies but will instead remain deposited in the EDIF for use towards future projects.

The FY2024 Recommended budget increases by \$3,000,000 for Economic Incentives, fully funded by a transfer from the General Fund.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	5,110,038	15,074,528	15,074,528	15,575,637	501,109	3.3%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	39,452	56,000	56,000	56,000	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	2,056	—	—	—	—	0.0%
Transfer In	—	1,000,000	1,000,000	—	(1,000,000)	-100.0%
Use of Fund Balance	—	2,334,512	2,334,512	580,338	(1,754,174)	-75.1%
<b>Total Revenues</b>	<b>5,151,546</b>	<b>18,465,040</b>	<b>18,465,040</b>	<b>16,211,975</b>	<b>(2,253,065)</b>	<b>-12.2%</b>
<b>Expenses</b>						
Salaries & Benefits	2,002,567	6,862,410	6,862,410	7,300,393	437,983	6.4%
Gen Operating & Maintenance	1,448,380	6,205,173	6,205,173	7,921,706	1,716,533	27.7%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	1,167,543	5,397,457	5,397,457	989,876	(4,407,581)	-81.7%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>4,618,490</b>	<b>18,465,040</b>	<b>18,465,040</b>	<b>16,211,975</b>	<b>(2,253,065)</b>	<b>-12.2%</b>
<b>Grand Total</b>	<b>\$ (533,056)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	86.00	83.82	88.00	85.82	2.00	2.00
Grant Funds	5.00	7.68	5.00	7.68	—	—
<b>Total</b>	<b>91.00</b>	<b>91.50</b>	<b>93.00</b>	<b>93.50</b>	<b>2.00</b>	<b>2.00</b>

**FUND PURPOSE AND GOALS**

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

- Surface water pollutant monitoring in local creeks, rivers and lakes
- Litter control (community cleanups, public education, operational planning)
- Soil/groundwater pollution remediation projects and site cleanup projects
- Hazardous materials management and disposal (e.g., asbestos abatement)

- Air pollutant monitoring
- Municipal environmental compliance
- Environmental compliance inspection and audits
- Environmental compliance outreach and technical education
- Environmental emergency responses

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

A City reorganization will create the new Environmental Services Department in FY2024. The new Environmental Services Department will operate through the Solid Waste Fund, the Environmental Protection Fund, and the portion of the General Fund budget used to date for Code Compliance Consumer Health; thus, in FY2024, the entire Environmental Protection Fund budget will be under the direction of the Environmental Services Department. Though this could not be included in the Recommended Budget Book, City staff aims to reflect the reorganization in the adopted budget and FY2024 Adopted Budget Book. Aside from the impact of the new department director's salary, the reorganization will be budget-neutral.

The Recommended Budget:

- Increases by \$173,694 for 2 Approved Positions (AP) from a transfer from the Solid Waste Fund
- Decreases by (\$4,495,000) from a transfer out to fund capital projects
- Increase by \$743,660 for increase in contracts
- Increases by \$661,471 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$550,000 to construct an Aquatic Litter Control Waterwheel Interceptor, which is offset by a use of Fund Balance
- Increases by \$73,531 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Decreases by (\$60,000) to transfer the Cowboy Compost program to the Solid Waste fund, which is offset by a contribution to fund balance



**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	6,152,948	6,070,042	6,070,042	5,669,037	(401,005)	-6.6%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	14,548	4,000	4,000	4,000	—	0.0%
Transfer In	395,000	320,000	320,000	245,000	—	-23.4%
Use of Fund Balance	—	—	—	425,122	425,122	0.0%
<b>Total Revenues</b>	<b>6,562,496</b>	<b>6,394,042</b>	<b>6,394,042</b>	<b>6,343,159</b>	<b>(50,883)</b>	<b>-0.8%</b>
<b>Expenses</b>						
Salaries & Benefits	2,921,861	3,233,959	3,233,959	3,386,740	152,781	4.7%
Gen Operating & Maintenance	2,504,411	2,791,321	2,791,321	2,830,888	39,567	1.4%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	68,746	123,891	123,891	123,891	—	0.0%
Transfer Out & Other	823,349	244,871	244,871	1,640	(243,231)	-99.3%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>6,318,367</b>	<b>6,394,042</b>	<b>6,394,042</b>	<b>6,343,159</b>	<b>(50,883)</b>	<b>-0.8%</b>
<b>Grand Total</b>	<b>\$ (244,129)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	78.00	53.03	81.00	56.03	3.00	3.00
<b>Total</b>	<b>78.00</b>	<b>53.03</b>	<b>81.00</b>	<b>56.03</b>	<b>3.00</b>	<b>3.00</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

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

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Municipal Golf Fund is currently planning for a renovation of Meadowbrook Golf Course. Due to the 2022 Bond Program – Proposition B that passed in May of 2022, Meadowbrook Golf Course is scheduled to close on November 1, 2023, and reopen in Spring 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of the closure and the financial performance when the facility reopens following the renovation.

The FY2024 Recommended Budget includes an overall decrease in earned revenues of \$401,005 (-6.6%) over the FY2023 Adopted Budget, primarily due to the Meadowbrook closure. The annual subsidy also will decrease by \$75,000 to \$245,000. The Municipal Golf Fund will use fund balance to balance the FY2024 Golf Operating Budget.

The Recommended Budget:

- Increases by \$89,376 and 3 full-time positions to fund three Maintenance Workers at Meadowbrook Golf Course to assist in turf grow-in and other renovation needs.
- Decreases by (\$243,231) for transfers to golf capital projects
- Increases by \$39,567 in General Operating & Maintenance for previously approved costs associated with risk management, IT solutions allocation costs, and fund administration
- Increases by \$63,405 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	9	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	84	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	(592,442)	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	1,025	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	—	—	—	—	0.0%
<b>Total Revenues</b>	<b>(591,324)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0%
Gen Operating & Maintenance	21,248	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>21,248</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>612,572</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</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.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

There are no significant changes in service level represented in the FY2024 Recommended Budget.

# **Special Project Funds**

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Use of Money & Property	39	—	—	—	—	0.0 %
Other	252,169	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>252,208</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	2,557	—	—	—	—	0.0 %
Gen Operating & Maintenance	325,100	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	49,942	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>377,599</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Grand Total</b>	<b>\$ 125,391</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The fund is being closed out and retained in the FY2024 Recommended book for historical purposes since there has been fiscal activity in the past three years. In FY23 most of the remainder of these funds were put towards technology for the Vivian J. Lincoln Library.

# Special Project Funds      Municipal Court Special Revenue Fund Statement

## FUND SUMMARY

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	413,081	1,847,095	—	74,802	(1,772,293)	(96.0)%
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	29,687	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>442,768</b>	<b>1,847,095</b>	<b>—</b>	<b>74,802</b>	<b>(1,772,293)</b>	<b>(96.0)%</b>
<b>Expenses</b>						
Salaries & Benefits	18,104	—	—	76,706	76,706	0.0 %
Gen Operating & Maintenance	246,410	1,847,095	—	(1,904)	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>264,514</b>	<b>1,847,095</b>	<b>—</b>	<b>74,802</b>	<b>76,706</b>	<b>4.2 %</b>
<b>Grand Total</b>	<b>\$ (178,254)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,848,999</b>	

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	—	—
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>—</b>	<b>(0.50)</b>

## FUND PURPOSE AND GOALS

The Municipal Court Special Revenue Fund is used to manage several of the department's programs and projects:

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.

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

## **Special Project Funds      Municipal Court Special Revenue Fund Statement**

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.

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

These projects remain active and unappropriated revenue received through FY2022 totals \$74,802. This fund has 1 AP allocated 50% to Juvenile Case Manager Project and Truancy Prevention & Diversion Project. There are legislative mandates effective September 1, 2023 that will affect operations in the Truancy Prevention & Diversion project in later years.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	29,700	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	2,392,714	2,735,308	—	4,599,689	1,864,381	68.2 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>2,422,414</b>	<b>2,735,308</b>	<b>—</b>	<b>4,599,689</b>	<b>1,864,381</b>	<b>68.2 %</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	559,472	2,735,308	—	4,599,689	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>559,472</b>	<b>2,735,308</b>	<b>—</b>	<b>4,599,689</b>	<b>—</b>	<b>0.0 %</b>
<b>Grand Total</b>	<b>\$ (1,862,942)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (1,864,381)</b>	

**FUND PURPOSE AND GOALS**

The CCPD Community Based Fund, a life-to-date fund created to track multi-year funding awards, provides financial support for crime prevention or intervention programs of local, registered non-profit agencies. These programs are to supplement the current crime prevention strategies funded by the District. These programs must address at least one of the following goals: reduce violent crime and gang related activities, support efforts to increase the safety of residents and to support effort to increase the safety of youth as well as reduce juvenile crime through crime prevention and intervention programs.

Agencies submit proposals to the Fort Worth Police Department (FWPD), outlining the details of their crime prevention programs, including a project overview, budget summary, outcomes, and activity measures. Agencies are encouraged to integrate evidence-informed strategies and describe how their project impacts the District’s mission.

All proposals are reviewed and scored by a committee. The Scoring Committee makes recommendations to the CCPD Board, and programs are awarded funding on a competitive basis based on the amount of funds allocated towards community-based programming each fiscal year.



**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Change from Adopted	
					Amount	%
<b>Revenues</b>						
Other Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Intergovernmental	10,414	—	—	—	—	0.0 %
Charge for Service	1,264,210	—	—	—	—	0.0 %
Use of Money & Property	63,850	—	—	—	—	0.0 %
Other	(24)	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>1,338,450</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	122,905	—	—	—	—	0.0 %
Capital Accts	63,480	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>186,385</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0 %</b>
<b>Grand Total</b>	<b>\$ (1,152,065)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	

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

**FUND PURPOSE AND GOALS**

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

**FY2024 DISCUSSION**

Increases in appropriations for projects in this fund are contingent upon availability and need. No budget is added in FY2024.

# Proprietary Funds

# Enterprise Funds

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
License & Permits	\$ 1,583,061	\$ 1,524,507	\$ 1,524,507	\$ 1,896,825	\$ 372,318	24.4%
Charge for Service	670,798,721	605,732,373	645,862,373	668,339,316	62,606,943	10.3%
Use of Money & Property	16,929,425	15,535,230	15,535,230	18,883,157	3,347,927	21.6%
Other	21,714,761	15,411,531	15,411,531	15,442,655	31,124	0.2%
Transfer In	21,321,674	26,908,861	26,997,801	34,618,967	7,710,106	28.7%
<b>Total Revenues</b>	<b>732,347,642</b>	<b>665,112,502</b>	<b>705,331,442</b>	<b>739,180,920</b>	<b>74,068,418</b>	<b>11.1%</b>
<b>Use of Fund Balance</b>	—	<b>2,479,941</b>	<b>8,794,434</b>	<b>1,907,217</b>	<b>(572,724)</b>	<b>-23.1%</b>
<b>Expenses</b>						
Salaries & Benefits	104,771,976	111,464,737	111,464,737	119,292,157	7,827,420	7.0%
Gen Operating & Maintenance	284,636,079	290,975,634	305,975,634	328,884,760	37,909,126	13.0%
Debt Service Accts	1,769,048	903,806	1,233,806	33,900	(869,906)	-96.2%
Transfer Out	306,484,252	258,961,009	291,324,949	289,363,482	30,402,473	11.7%
<b>Total Expenses</b>	<b>697,661,355</b>	<b>662,305,186</b>	<b>709,999,126</b>	<b>737,574,299</b>	<b>75,269,113</b>	<b>11.4%</b>
<b>Grand Total</b>	<b>\$ 34,686,287</b>	<b>\$ 5,287,257</b>	<b>\$ 4,126,750</b>	<b>\$ 3,513,838</b>	<b>\$ (1,773,419)</b>	
<b>Contribution to Fund Balance</b>	—	<b>5,287,257</b>	<b>4,126,750</b>	<b>3,513,838</b>	<b>(1,773,419)</b>	<b>-33.5%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 34,686,287</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</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 six parking garages, twenty surface lots, and more than 3,000 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages, and street metered parking spaces, the lease of office and retail space, and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

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

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

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

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	35,400	54,063	54,063	54,100	37	0.1%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	7,520,347	6,325,400	6,325,400	6,553,200	227,800	3.6%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	7,898,464	8,017,733	8,017,733	9,008,701	990,968	12.4%
Special Assessments	—	—	—	—	—	0.0%
Other	137,997	190,647	190,647	123,688	(66,959)	-35.1%
Transfer In	70,991	59,501	59,501	59,501	—	0.0%
Use of Fund Balance	—	—	6,114,493	1,815,000	1,815,000	0.0%
<b>Total Revenues</b>	<b>15,663,199</b>	<b>14,647,344</b>	<b>20,761,837</b>	<b>17,614,190</b>	<b>2,966,846</b>	<b>20.3%</b>
<b>Expenses</b>						
Salaries & Benefits	2,270,000	2,953,971	2,953,971	3,366,063	412,092	14.0%
Gen Operating & Maintenance	6,714,337	8,988,050	8,988,050	9,081,489	93,439	1.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	1,170,482	2,705,323	8,819,816	5,166,638	2,461,315	91.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>10,154,819</b>	<b>14,647,344</b>	<b>20,761,837</b>	<b>17,614,190</b>	<b>2,966,846</b>	<b>20.3%</b>
<b>Grand Total</b>	<b>\$ 5,508,380</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	29.00	28.48	31.00	30.48	2.00	2.00
<b>Total</b>	<b>29.00</b>	<b>28.48</b>	<b>31.00</b>	<b>30.48</b>	<b>2.00</b>	<b>2.00</b>

**FUND PURPOSE AND GOALS**

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

Meacham International, constructed in 1925, was the first airport in the Fort Worth system and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham, who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation’s Aviation Division. Meacham has two runways, precision instrument approaches, and an FAA control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by one authorized position (AP) for Administrative Assistant for an increase of \$80,638 (offset by increased revenue) to assist with increased fiscal, budget, purchasing and other administrative tasks whose costs are offset by Temporary Labor Services and Training and Workshops
- Increases by one authorized position (AP) for one Spinks Airport Operations Technician for an increase in \$80,638 (offset by increased revenue) to assist in providing aircraft operations coverage and maintenance operations coverage whose costs are offset by Miscellaneous and Operations Expenses and Group Health Insurance
- Increases by \$472,233 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$92,753 for Consultant and Other Professional Services
- Increases by \$87,143 in Facilities Repair and Maintenance Supplies for the repair and upkeep of facilities
- Increases by \$52,947 in Commercial Insurance Premiums
- Increases by \$28,426 in Chemicals
- Increases by \$16,638 in Fleet Outside Repair and Maintenance and \$16,212 in Vehicle Repair and Maintenance due to the needs of an aging fleet
- Increases by \$4,017 in Contractual Pavement Maintenance for pavement repairs throughout the year
- Increases by \$2,020 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$1,792,185 in Capital Interfund Transfer Out for capital projects
- Increases by \$50,000 in Intrafund Transfer Out
- Increases by \$370,820 in Hangar Lease revenue and \$292,185 in Land Lease revenue
- Increases by \$194,185 by Administration Building Office Lease revenue
- Increases by \$186,000 in Fuel Flowage revenue is anticipated due to greater fuel flowage volume as fuel costs remains at 18 cents a gallon

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	32,006	31,000	31,000	37,000	6,000	19.4 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	6,064,214	7,001,763	7,001,763	7,271,137	269,374	3.8 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	219,600	251,519	251,519	173,326	(78,193)	-31.1 %
Special Assessments	—	—	—	—	—	0.0 %
Other	2,118	—	—	—	—	0.0 %
Transfer In	408,808	600,000	600,000	600,000	—	0.0 %
Use of Fund Balance	—	248,657	248,657	—	(248,657)	-100.0 %
<b>Total Revenues</b>	<b>6,726,746</b>	<b>8,132,939</b>	<b>8,132,939</b>	<b>8,081,463</b>	<b>(51,476)</b>	<b>-0.6 %</b>
<b>Expenses</b>						
Salaries & Benefits	1,206,351	1,555,765	1,555,765	1,649,510	93,745	6.0 %
Gen Operating & Maintenance	2,839,821	3,547,875	3,547,875	4,407,747	859,872	24.2 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	53,899	3,029,299	3,029,299	2,024,206	(1,005,093)	-33.2 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>4,100,071</b>	<b>8,132,939</b>	<b>8,132,939</b>	<b>8,081,463</b>	<b>(51,476)</b>	<b>-0.6 %</b>
<b>Grand Total</b>	<b>\$ 2,626,675</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	21.00	21.00	21.00	21.00	—	—
<b>Total</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

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

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



**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Decrease by (\$993,834) in Transfer Out & Other as a result of the decreases by (\$2.9 million) for Debt Service and increase of \$1.9 million to Contribution to Fund Balance. In FY24 the transfer to Parking Debt Service fund was made directly from the General Debt Service fund
- Increases by \$988,204 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs
- Decreases by (\$222,713) for contractual obligations
- Increases by \$140,000 for Houston Street Garage Automation Upgrade
- Increases by \$99,570 in salary and for previously approved costs associated with pay for performance, rising health care costs, pay band adjustment and pension contributions

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	10,000	18,785	18,785	18,785	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	66,884,491	67,761,987	67,761,987	72,341,595	4,579,608	6.8 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	6,099,365	5,547,592	5,547,592	7,094,744	1,547,152	27.9 %
Special Assessments	—	—	—	—	—	0.0 %
Other	5,454,783	3,152,884	3,152,884	2,803,967	(348,917)	-11.1 %
Transfer In	62,848	—	88,940	—	—	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>78,511,487</b>	<b>76,481,248</b>	<b>76,570,188</b>	<b>82,259,091</b>	<b>5,777,843</b>	<b>7.6 %</b>
<b>Expenses</b>						
Salaries & Benefits	8,580,818	6,753,294	6,753,294	6,723,816	(29,478)	-0.4 %
Gen Operating & Maintenance	55,668,838	57,208,763	57,208,763	64,781,825	7,573,062	13.2 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	7,909,925	12,519,191	12,608,131	10,753,450	(1,765,741)	-14.1 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>72,159,581</b>	<b>76,481,248</b>	<b>76,570,188</b>	<b>82,259,091</b>	<b>5,777,843</b>	<b>7.6 %</b>
<b>Grand Total</b>	<b>\$ 6,351,906</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	81.00	81.00	79.00	79.00	(2.00)	(2.00)
<b>Total</b>	<b>81.00</b>	<b>81.00</b>	<b>79.00</b>	<b>79.00</b>	<b>(2.00)</b>	<b>(2.00)</b>

**FUND PURPOSE AND GOALS**

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

The Solid Waste Fund has six functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations, the environmental collection center, provide illegal dump investigation and clean up, litter & nuisance abatement, street sweeping of key strategic roadways and dead animal collections; Community Education provides public education and outreach; Planning & Research develops and oversees long-term plans for Solid Waste and other areas within the Code Compliance Department. In addition, Solid Waste Administration oversees the various programmatic areas, revenue sources for fund sustainability, and long-term landfill disposal capacity for the City's residential and commercial waste streams; and the Neighborhood Stability Section, part of the Code Enforcement Neighborhood Investigations Division, conducts Safe Neighborhood Initiatives, presents nuisance abatement cases to the Building Standards Commission, and coordinates the Code Ranger Program.

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

A City reorganization will create the new Environmental Services Department in FY2024. The new Environmental Services Department will operate through the Solid Waste Fund, the Environmental Protection Fund, and the portion of the General Fund budget used to date for Code Compliance Consumer Health; thus, in FY2024, the entire Solid Waste Fund budget will be under the direction of the Environmental Services Department. Though this could not be included in the Recommended Budget Book, City staff aims to reflect the reorganization in the adopted budget and FY2024 Adopted Budget Book. Aside from the impact of the new department director's salary, the reorganization will be budget-neutral.

The Recommended Budget:

- Increases by \$6,596,963 in contractual commitments due to inflationary and growth factor, which is offset by a partial amount in contribution to fund balance
- Decreases by (\$1,762,253) in the Transfer Out & Other category due to a reduction in contribution to fund balance (\$2,440,902) and an increase to operating transfer out \$678,649
- Increases by \$731,982 from increasing Landfill expenses, which is offset by a contribution to fund balance
- Increases by \$174,159 from increasing GOP hauler fee, which is offset by a contribution to fund balance
- Decreases by (\$173,694) for 2 Approved Positions (AP) from a transfer to the Environmental Protection Fund, which is offset by contribution to fund balance
- Increases by \$60,000 to transfer the Cowboy Compost program from the Environmental Protection fund, which is offset by a use of fund balance

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	140,000	140,000	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	48,488,527	50,023,168	50,023,168	57,747,299	7,724,131	15.4 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	129,748	72,000	72,000	310,000	238,000	330.6 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	553,000	553,000	—	(553,000)	-100.0 %
Transfer In	11,895	—	—	—	—	0.0 %
Use of Fund Balance	—	2,231,284	2,431,284	92,217	(2,139,067)	-95.9 %
<b>Total Revenues</b>	<b>48,630,170</b>	<b>52,879,452</b>	<b>53,079,452</b>	<b>58,289,516</b>	<b>5,410,064</b>	<b>10.2 %</b>
<b>Expenses</b>						
Salaries & Benefits	9,843,496	9,888,172	9,888,172	11,110,767	1,222,595	12.4 %
Gen Operating & Maintenance	6,171,227	6,515,421	6,515,421	9,438,571	2,923,150	44.9 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	200,000	—	—	0.0 %
Transfer Out & Other	32,662,658	36,475,859	36,475,859	37,740,178	1,264,319	3.5 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>48,677,381</b>	<b>52,879,452</b>	<b>53,079,452</b>	<b>58,289,516</b>	<b>5,410,064</b>	<b>10.2 %</b>
<b>Grand Total</b>	<b>\$ (47,211)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	105.00	103.95	116.00	114.95	11.00	11.00
<b>Total</b>	<b>105.00</b>	<b>103.95</b>	<b>116.00</b>	<b>114.95</b>	<b>11.00</b>	<b>11.00</b>

**FUND PURPOSE AND GOALS**

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 262,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$2.9 million and 12 authorized positions (APs) for a dedicated team of five APs to inspect on a cycle all culvert assets and seven APs for Pre-CCTV Pipe Inspection and Cleaning Teams. The increase is offset by revenue generated from a 15% stormwater utility fee increase effective January 1st
- Decreases by (\$50,658) and one AP for the purpose of transferring vacant position to Development Services department for support of Development Services streetlight plan reviews
- Decrease by (\$3.1 million) in Interfund Transfer Out to Development Services by moving back the consultant budget within the Stormwater Fund to leverage savings through the year for other program needs
- Increases by \$3 million in PayGo and a debt program to advance the delivery of high priority capital flood mitigation improvement project phases in several neighborhoods. The increase is offset by revenue generated from a 15% stormwater utility fee increase effective January 1st
- Decrease by (\$2.9 million) in Capital Interfund Transfer Out for Capital Improvement Projects
- Increase by \$2.6 million for Debt Service associated with FY23 debt issuance
- Increases by \$2 million in contractual commitments as result of moving back the consultant budget within the Stormwater Fund
- Increases by \$586,006 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$164,579 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$90,000 in salary and benefits for Incentive pay for TPW staff

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	1,505,655	1,420,659	1,420,659	1,646,940	226,281	15.9 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	541,841,142	474,620,055	514,750,055	524,426,085	49,806,030	10.5 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	2,582,248	1,646,386	1,646,386	2,296,386	650,000	39.5 %
Special Assessments	—	—	—	—	—	0.0 %
Other	16,119,863	11,515,000	11,515,000	12,515,000	1,000,000	8.7 %
Transfer In	20,767,132	26,249,360	26,249,360	33,959,466	7,710,106	29.4 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>582,816,040</b>	<b>515,451,460</b>	<b>555,581,460</b>	<b>574,843,877</b>	<b>59,392,417</b>	<b>11.5 %</b>
<b>Expenses</b>						
Salaries & Benefits	82,871,312	90,313,535	90,313,535	96,442,001	6,128,466	6.8 %
Gen Operating & Maintenance	213,241,856	214,715,525	229,715,525	241,175,128	26,459,603	12.3 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	1,769,048	903,806	1,033,806	33,900	(869,906)	-96.2 %
Transfer Out & Other	264,687,288	209,518,594	234,518,594	237,192,848	27,674,254	13.2 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>562,569,504</b>	<b>515,451,460</b>	<b>555,581,460</b>	<b>574,843,877</b>	<b>59,392,417</b>	<b>11.5 %</b>
<b>Grand Total</b>	<b>\$ 20,246,536</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	1,002.00	977.05	1,008.00	982.25	6.00	5.20
W&S Capital Projects	—	24.95	—	25.75	—	0.80
<b>Total</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,008.00</b>	<b>1,031.00</b>	<b>6.00</b>	<b>6.00</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. Fort Worth Water (the Utility) serves approximately 1.4 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

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

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

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

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

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

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$271,328 and two APs to assist with leak investigations whose cost is offset by Pay-Go
- Increases by \$249,708 and two APs to assist with development requested studies whose cost is offset by Pay-Go

- Increases by \$141,759 and one AP to assist with backflow permitting and inspections whose cost is offset by Pay-Go
- Increases by \$100,694 in Interfund Transfers Out for the continued funding of one General Fund position in the Financing Purchasing Division whose cost is offset by Pay-Go. These positions help the Water Department with procurement needs on a daily basis
- Increases by \$66,396 and one AP to assist with administering sample log-ins from external customers whose cost is offset by Pay-Go
- Increases by \$14.39 million in required debt payments to keep up with growth and increased demand
- Increases by \$11.2 million in Transfers to Water/Sewer (PAYGO) to address rehabilitation and replacement needs
- Increases by \$7.9 million in Raw Water Purchases due to a 4.9% Tarrant Regional Water District rate increase as well as a small increase in the amount of purchased water
- Increases by \$7.8 million in Outside Wastewater Treatment (Other Contractual) due to a 10.9% Trinity River Authority Central rate increase and a 56.1% Trinity River Authority Denton Creek rate increase
- Increases by \$5.3 million in Other Contractual (not including TRA) due to the addition of plant operations maintenance contracts and field operations paving and small diameter contracts
- Increases by \$4.98 million in Salary and Benefits for previously approved costs associated with pay for performance, staff retention increases and pension contributions
- Increases by \$4.5 million to fund allocations for Administrative Costs, Risk Management, Information Technology and Transfers to the General Fund
- Increases by \$1.47 million in Chemicals and Electricity to keep up with increased demand
- Increases by \$1 million in vehicle/heavy equipment purchases to keep up with necessary replacements of aging fleet
- Increases by \$454,065 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$383,370 in General Operating & Maintenance for previously approved costs associated with risk management and IT solutions allocation costs
- Increases by \$30.04M in Sewer Service and Contracts revenue
- Increases by \$29.24M in Water Service revenue
- Increases by \$75,000 in Wholesale Reclaimed Water revenue



# **Internal Service Funds**

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Charge for Service	\$ 50,415,240	\$ 94,777,643	\$ 94,777,643	\$104,487,117	\$ 9,709,474	10.2%
Use of Money & Property	3,959,547	3,658,202	3,658,202	4,949,557	1,291,355	35.3%
Other	85,962,328	95,986,986	95,986,986	107,600,306	11,613,320	12.1%
Transfer In	33,400	6,712	6,712	872,249	865,537	12895.4%
<b>Total Revenues</b>	<b>140,370,515</b>	<b>194,429,543</b>	<b>194,429,543</b>	<b>217,909,229</b>	<b>23,479,686</b>	<b>12.1%</b>
<b>Use of Fund Balance</b>	<b>—</b>	<b>7,446,110</b>	<b>9,164,067</b>	<b>2,872,660</b>	<b>(4,573,450)</b>	<b>-61.4%</b>
<b>Expenses</b>						
Salaries & Benefits	23,833,370	46,661,735	46,661,735	49,778,275	3,116,540	6.7%
Gen Operating & Maintenance	123,780,299	154,279,646	154,680,647	169,676,258	15,396,612	10.0%
Transfer Out	5,183,226	934,272	2,251,228	1,327,356	393,084	42.1%
<b>Total Expenses</b>	<b>152,796,895</b>	<b>201,875,653</b>	<b>203,593,610</b>	<b>220,781,889</b>	<b>18,906,236</b>	<b>9.4%</b>
<b>Contribution to Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$(12,426,380)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

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

The Information Technology Fund, provides for the management of the city's information technology infrastructure, systems, and services. Fund expenditures range from routine replacement of IT equipment to major infrastructure projects.

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	15,052,757	15,652,944	15,652,944	17,444,466	1,791,522	11.4 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	63,083	100,000	100,000	110,000	10,000	10.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	10,025	—	—	—	—	0.0 %
Use of Fund Balance	—	1,647,793	1,647,793	427,405	(1,220,388)	-74.1 %
<b>Total Revenues</b>	<b>15,125,865</b>	<b>17,400,737</b>	<b>17,400,737</b>	<b>17,981,871</b>	<b>581,134</b>	<b>3.3 %</b>
<b>Expenses</b>						
Salaries & Benefits	12,390,595	13,818,086	13,818,086	13,694,323	(123,763)	-0.9 %
Gen Operating & Maintenance	2,711,134	3,034,264	3,034,264	3,478,156	443,892	14.6 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	1,970,530	548,387	548,387	809,392	261,005	47.6 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>17,072,259</b>	<b>17,400,737</b>	<b>17,400,737</b>	<b>17,981,871</b>	<b>581,134</b>	<b>3.3 %</b>
<b>Grand Total</b>	<b>\$ (1,946,394)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	129.00	129.00	125.00	125.00	(4.00)	(4.00)
<b>Total</b>	<b>129.00</b>	<b>129.00</b>	<b>125.00</b>	<b>125.00</b>	<b>(4.00)</b>	<b>(4.00)</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.

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	—	—	—	—	—	0.0%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	—	—	—	—	—	0.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	—	—	—	—	—	0.0%
Use of Fund Balance	—	421,941	421,941	—	(421,941)	-100.0%
<b>Total Revenues</b>	<b>—</b>	<b>421,941</b>	<b>421,941</b>	<b>—</b>	<b>(421,941)</b>	<b>-100.0%</b>
<b>Expenses</b>						
<b>Salaries &amp; Benefits</b>	<b>—</b>	<b>421,941</b>	<b>421,941</b>	<b>—</b>	<b>(421,941)</b>	<b>-100.0%</b>
Gen Operating & Maintenance	—	—	—	—	—	0.0%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	—	—	—	—	—	0.0%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>—</b>	<b>421,941</b>	<b>421,941</b>	<b>—</b>	<b>(421,941)</b>	<b>-100.0%</b>
<b>Grand Total</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	4.00	4.00	—	—	(4.00)	(4.00)
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>—</b>	<b>—</b>	<b>(4.00)</b>	<b>(4.00)</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.

During the 2023 period, four approved positions from the City Attorney’s Office assigned to capital project work were paid from this fund. The City Attorney’s Office is not expected to use this fund in FY2024.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Reduces by \$421,941 to zero as the City Attorney's Office (CAO) is no longer expected to use this fund.

**DEPARTMENT SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0%
Sales Tax	—	—	—	—	—	0.0%
Other Tax	—	—	—	—	—	0.0%
License & Permits	—	—	—	—	—	0.0%
Intergovernmental	—	—	—	—	—	0.0%
Charge for Service	15,052,757	15,652,944	15,652,944	17,444,466	1,791,522	11.4%
Fines & Forfeitures	—	—	—	—	—	0.0%
Use of Money & Property	63,083	100,000	100,000	110,000	10,000	10.0%
Special Assessments	—	—	—	—	—	0.0%
Other	—	—	—	—	—	0.0%
Transfer In	10,025	—	—	—	—	0.0%
Use of Fund Balance	—	1,225,852	1,225,852	427,405	(798,447)	-65.1%
<b>Total Revenues</b>	<b>15,125,865</b>	<b>16,978,796</b>	<b>16,978,796</b>	<b>17,981,871</b>	<b>1,003,075</b>	<b>5.9%</b>
<b>Expenses</b>						
<b>Salaries &amp; Benefits</b>	12,390,595	13,396,145	13,396,145	13,694,323	298,178	2.2%
Gen Operating & Maintenance	2,711,134	3,034,264	3,034,264	3,478,156	443,892	14.6%
Capital Accts	—	—	—	—	—	0.0%
Debt Service Accts	—	—	—	—	—	0.0%
Transfer Out & Other	1,970,530	548,387	548,387	809,392	261,005	47.6%
Contra Accounts	—	—	—	—	—	0.0%
Project Budget Account	—	—	—	—	—	0.0%
<b>Total Expenses</b>	<b>17,072,259</b>	<b>16,978,796</b>	<b>16,978,796</b>	<b>17,981,871</b>	<b>1,003,075</b>	<b>5.9%</b>
	<b>\$ (1,946,394)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0%</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	125.00	125.00	125.00	125.00	—	—
<b>Total</b>	<b>125.00</b>	<b>125.00</b>	<b>125.00</b>	<b>125.00</b>	<b>—</b>	<b>—</b>

**DEPARTMENT PURPOSE AND GOALS**

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

The Fund's core functions include leadership and management of the City's high profile capital programs and projects; implementation of Integrated Program Management; facilitation and improvement of tracking and reporting of project/program status in partnership with the Management Team and Financial Management Services Department; improvement and capacity expansion of the city capital program and project delivery systems; and synchronization of the city's capital planning process with the City's Comprehensive Plan.

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Decreases by (\$421,941) and four authorized positions (APs) for costs associated with 4 positions being moved to General Fund.
- Increases by \$779,533 in salary and for previously approved costs associated with pay for performance, rising health care costs, pay band adjustment and pension contributions.
- Increases by \$338,029 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs.
- Increase by \$293,101 in Capital Interfund Transfer Out for Capital Improvement Projects.
- Increases by \$82,075 for additional pay adjustment 2,5% for hard to fill positions..

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	33,944,261	32,145,610	32,145,610	34,702,786	2,557,176	8.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	38,372	59,522	59,522	39,557	(19,965)	-33.5 %
Special Assessments	—	—	—	—	—	0.0 %
Other	40,809	19,741	19,741	9,643	(10,098)	-51.2 %
Transfer In	12,637	6,712	6,712	11,666	4,954	73.8 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>34,036,079</b>	<b>32,231,585</b>	<b>32,231,585</b>	<b>34,763,652</b>	<b>2,532,067</b>	<b>7.9 %</b>
<b>Expenses</b>						
Salaries & Benefits	8,682,074	9,412,080	9,412,080	10,337,235	925,155	9.8 %
Gen Operating & Maintenance	24,403,778	22,687,281	22,687,281	24,162,548	1,475,267	6.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	201,794	132,224	132,224	263,869	131,645	99.6 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>33,287,646</b>	<b>32,231,585</b>	<b>32,231,585</b>	<b>34,763,652</b>	<b>2,532,067</b>	<b>7.9 %</b>
<b>Grand Total</b>	<b>\$ 748,433</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	107.00	108.80	108.00	109.80	1.00	1.00
<b>Total</b>	<b>107.00</b>	<b>108.80</b>	<b>108.00</b>	<b>109.80</b>	<b>1.00</b>	<b>1.00</b>

**FUND PURPOSE AND GOALS**

The Fleet & Equipment Services Fund, an Internal Service Fund, is managed by the Fleet Services division of the Property Management Department. The Fleet Services division is responsible for the maintenance, servicing and accident repair of the entire City’s fleet. The Fleet & Equipment Services Fund also accounts for funding related to fuel services for the entire City’s fleet, although these functions are the responsibility of the General Services Division of the Property Management Department. Asset acquisition and asset disposition functions have historically been under the Fleet Services Division, however, in FY2022 these functions were transferred to the General Services Division.



The 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. The application of an overhead charge to all vehicle repair parts, fuel, and outside services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department specific administrative functions.

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

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

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

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

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2024 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

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

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

## **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$111,376 and one authorized position from the conversion of an overage Buyer position
- Increases by \$918,864 for salaries and benefits
- Increases by \$397,934 for Citywide vehicle and equipment services outside repair and maintenance
- Increases by \$344,941 due to increased fuel costs Citywide
- Increases by \$264,060 for Citywide vehicle and equipment repair and maintenance parts

## **Internal Service Funds**

## **Fleet and Equipment Services**

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- Increases by \$118,361 for utilities (Water, Electricity & Gas Utility Service)
- Increases by \$108,185 in the Administrative Cost Allocation
- Increases by \$102,903 for IT Allocations
- Increases by \$74,654 for Risk Management Allocation costs
- Increases by \$9,600 for Fleet RFID readers to replace the Fleet & Fuel Management System
- Revenue increases by \$2,541,114 for increased fleet repair activity, labor and parts inflation, and higher utilization of outside repair subcontractors for heavy or aged equipment. Revenue is mostly offset by higher expenses

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	1,418,223	1,564,193	1,564,193	1,564,193	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	3,591,442	3,100,000	3,100,000	4,600,000	1,500,000	48.4 %
Special Assessments	—	—	—	—	—	0.0 %
Other	63,892,843	69,365,750	69,365,750	74,173,367	4,807,617	6.9 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	5,287,797	5,287,797	2,445,255	(2,842,542)	-53.8 %
<b>Total Revenues</b>	<b>68,902,508</b>	<b>79,317,740</b>	<b>79,317,740</b>	<b>82,782,815</b>	<b>3,465,075</b>	<b>4.4 %</b>
<b>Expenses</b>						
Salaries & Benefits	972,373	1,078,359	1,078,359	1,034,637	(43,722)	-4.1 %
Gen Operating & Maintenance	71,416,925	78,239,381	78,239,381	81,748,178	3,508,797	4.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>72,389,298</b>	<b>79,317,740</b>	<b>79,317,740</b>	<b>82,782,815</b>	<b>3,465,075</b>	<b>4.4 %</b>
<b>Grand Total</b>	<b>\$ (3,486,790)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	11.00	8.25	11.00	8.25	—	—
<b>Total</b>	<b>11.00</b>	<b>8.25</b>	<b>11.00</b>	<b>8.25</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$3.3 million in Clime Payments/Settlements due to City's claims costs to rise significantly
- Increases by \$74,575 in Claims Administration Expenses
- Increases by \$63,017 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$46,066 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted	
					Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	266,651	398,680	398,680	200,000	(198,680)	-49.8 %
Special Assessments	—	—	—	—	—	0.0 %
Other	22,028,679	26,601,495	26,601,495	33,417,296	6,815,801	25.6 %
Transfer In	10,738	—	—	—	—	0.0 %
Use of Fund Balance	—	510,520	2,228,477	—	(510,520)	-100.0 %
<b>Total Revenues</b>	<b>22,306,068</b>	<b>27,510,695</b>	<b>29,228,652</b>	<b>33,617,296</b>	<b>6,106,601</b>	<b>22.2 %</b>
<b>Expenses</b>						
Salaries & Benefits	1,788,328	2,150,701	2,150,701	2,154,130	3,429	0.2 %
Gen Operating & Maintenance	25,248,461	25,355,792	26,105,792	31,458,530	6,102,738	24.1 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	3,010,902	4,202	972,159	4,636	434	10.3 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>30,047,691</b>	<b>27,510,695</b>	<b>29,228,652</b>	<b>33,617,296</b>	<b>6,106,601</b>	<b>22.2 %</b>
<b>Grand Total</b>	<b>\$ (7,741,623)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	17.00	17.50	17.00	17.50	—	—
<b>Total</b>	<b>17.00</b>	<b>17.50</b>	<b>17.00</b>	<b>17.50</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

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

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

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

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$3.5 million due to Commercial Insurance policy increases
- Increases by \$1.7 million due to Workers' Compensation claim administration and cost
- Increases by \$621,238 due to General Liability Insurance cost
- Increases by \$125,020 in salary and benefits for previously approved costs associated with pay for performance, rising health care costs and pension contributions
- Increases by \$18,976 in General Operating & Maintenance for previously approved costs associated with risk management, administrative cost and IT solutions allocation costs

**DEPARTMENT SUMMARY**

	FY2022	FY2023	FY2023	FY2024	Chg from PY Adopted	
	Final	Adopted	Adjusted	Rec.	Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	45,414,896	45,414,896	50,775,672	5,360,776	11.8 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	—	—	—	—	—	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	860,583	860,583	0.0 %
Use of Fund Balance	—	—	—	—	—	0.0 %
<b>Total Revenues</b>	<b>—</b>	<b>45,414,896</b>	<b>45,414,896</b>	<b>51,636,255</b>	<b>6,221,359</b>	<b>13.7 %</b>
<b>Expenses</b>						
Salaries & Benefits	—	20,202,509	20,202,509	22,557,950	2,355,441	11.7 %
Gen Operating & Maintenance	—	24,962,928	24,613,929	28,828,846	3,865,918	15.5 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	249,459	598,458	249,459	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>—</b>	<b>45,414,896</b>	<b>45,414,896</b>	<b>51,636,255</b>	<b>6,221,359</b>	<b>13.7 %</b>
<b>Grand Total</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	160.00	158.98	169.00	167.98	9.00	9.00
<b>Total</b>	<b>160.00</b>	<b>158.98</b>	<b>169.00</b>	<b>167.98</b>	<b>9.00</b>	<b>9.00</b>

**DEPARTMENT PURPOSE AND GOALS**

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

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

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

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

IT Solutions is organized into the following functional areas/bureaus: Infrastructure, Applications and Project Management, SER (Security, ERP and Radio) and Strategic Planning and Finance.

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

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

The SER Bureau is responsible for the operations and maintenance of the following divisions: Information Security, ERP, and Radio Services. The Security Division provides cyber threat and vulnerability analysis, early warning, and incident response assistance. The ERP system includes Human Capital Management Systems (Human Resource, Time & Labor, Payroll, Pay for Performance, Recruiting, and Benefits) and the Financial Management Systems (Asset Management, Accounts Payable, Cash Management, General Ledger, and Commitment Control). The Radio Services Division manages and operates the city's public safety and public works radio systems.

The Strategic Planning and Finance Bureau is responsible for the financial and budget management functions, allocations, citywide procurement of technology equipment and services, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions of the department. The Strategic Planning division provides for employee engagement, employee development, and communications for the department.

The Information Technology Solutions (IT Solutions or ITS) Department moved from the General Fund to the Information Technology Systems Fund in FY2023.

### **FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$592,039 to support five authorized positions (APs): (2) IT Tech Support Analyst I, (2) IT Tech Support Analyst II, (1) Sr IT Tech Support Analyst to establish an Audio Visual Team
- Increases by \$300,854 to support two APs: (1) PeopleSoft System Administrator and (1) Sr IT Business Planner to assist with ERP system to improve services level



## **Internal Service Funds**

## **Information Technology Services**

- Increases by \$264,177 to support two APs: (1) IT Tech Support Analyst II, (1) Sr IT Tech Support Analyst to meet existing and growing network needs
- Increases by \$3.8M for adjustments due to inflationary and growth factors as well as contractual commitments
- Increases by \$1.2M in salary and benefits for pay band adjustment, rising health care costs, and pension contributions
- Increases by \$84,436 in Operating and Maintenance category
- Increases by \$10,280 in allocations associated with retiree health,risk, workers compensation, and IT Services

# **Fiduciary Funds**

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount %	
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	\$ —	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	—	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	542,196	569,925	569,925	575,720	5,795	1.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	817,072	1,000,000	1,000,000	1,500,000	500,000	50.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	26,398,915	30,547,350	30,547,350	26,342,926	(4,204,424)	-13.8 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	—	—	5,302,053	5,302,053	0.0 %
<b>Total Revenues</b>	<b>27,758,183</b>	<b>32,117,275</b>	<b>32,117,275</b>	<b>33,720,699</b>	<b>1,603,424</b>	<b>5.0 %</b>
<b>Expenses</b>						
Salaries & Benefits	285,321	295,240	295,240	283,792	(11,448)	-3.9 %
Gen Operating & Maintenance	27,890,269	28,310,116	28,310,116	33,436,907	5,126,791	18.1 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	—	—	—	—	—	0.0 %
Transfer Out & Other	—	3,511,919	3,511,919	—	(3,511,919)	-100.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>28,175,590</b>	<b>32,117,275</b>	<b>32,117,275</b>	<b>33,720,699</b>	<b>1,603,424</b>	<b>5.0 %</b>
<b>Grand Total</b>	<b>\$ (417,407)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>0.0 %</b>

Fund	2023		2024		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	—	2.25	—	2.25	—	—
<b>Total</b>	<b>—</b>	<b>2.25</b>	<b>—</b>	<b>2.25</b>	<b>—</b>	<b>—</b>

**FUND PURPOSE AND GOALS**

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

**FY2024 DISCUSSION AND SIGNIFICANT CHANGES**

The Recommended Budget:

- Increases by \$5.1 million in Claims Payments/Settlements due to City's claims costs to rise significantly. The cost is offset by \$3.5 million reduction to Contribution to Fund Balance
- Increases by \$26,648 in General Operating & Maintenance for Medicare Part A-B penalty cost

**FUND SUMMARY**

	FY2022 Final	FY2023 Adopted	FY2023 Adjusted	FY2024 Rec.	Chg from PY Adopted Amount	%
<b>Revenues</b>						
Property Tax	\$ —	\$ —	\$ —	\$ —	—	0.0 %
Sales Tax	—	—	—	—	—	0.0 %
Other Tax	1,750,000	—	—	—	—	0.0 %
License & Permits	—	—	—	—	—	0.0 %
Intergovernmental	—	—	—	—	—	0.0 %
Charge for Service	—	—	—	—	—	0.0 %
Fines & Forfeitures	—	—	—	—	—	0.0 %
Use of Money & Property	14,401	—	—	1,572,669	1,572,669	0.0 %
Special Assessments	—	—	—	—	—	0.0 %
Other	—	—	—	—	—	0.0 %
Transfer In	—	—	—	—	—	0.0 %
Use of Fund Balance	—	1,578,925	1,578,925	—	(1,578,925)	-100.0 %
<b>Total Revenues</b>	<b>1,764,401</b>	<b>1,578,925</b>	<b>1,578,925</b>	<b>1,572,669</b>	<b>(6,256)</b>	<b>-0.4 %</b>
<b>Expenses</b>						
Salaries & Benefits	—	—	—	—	—	0.0 %
Gen Operating & Maintenance	—	—	—	—	—	0.0 %
Capital Accts	—	—	—	—	—	0.0 %
Debt Service Accts	1,570,669	1,578,925	1,578,925	1,572,669	(6,256)	-0.4 %
Transfer Out & Other	—	—	—	—	—	0.0 %
Contra Accounts	—	—	—	—	—	0.0 %
Project Budget Account	—	—	—	—	—	0.0 %
<b>Total Expenses</b>	<b>1,570,669</b>	<b>1,578,925</b>	<b>1,578,925</b>	<b>1,572,669</b>	<b>(6,256)</b>	<b>-0.4 %</b>
<b>Grand Total</b>	<b>\$ 193,732</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>0.0 %</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 properties, as well as a new 80-acre campus for Tarleton State University. The campus opened in August 2019 and is expected to have 2,500 students. The Rock Creek PID Debt Service Fund was originally created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties, or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures. Beginning FY2022, the Rock Creek debt is presented in the Rock Creek Trust Fund.

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

## Fiduciary Funds

## Rock Creek Trust

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2024. Handling charges are included separately from principal and interest depicted in the chart.

<b>FY2024</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
	<u>\$ 785,000</u>	<u>\$ 787,669</u>	<u>\$ 1,572,669</u>
2017 Special Assessment Rev	560,000	564,169	1,124,169
2018 Special Assessment Rev	225,000	223,500	448,500

# **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 as a reference.

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## Glossary and Acronyms

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

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

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

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

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

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

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

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

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

- **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
- **General Operating & Maintenance** includes items such as the following:
  - **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, vehicle fleet maintenance services, per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
  - **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
  - **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.

## Glossary and Acronyms

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- **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Capital** is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
  - Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
  - Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

## Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. Examples of some of these funds are as follows: the Fleet & Equipment Services Fund and the Risk Financing Fund.

**Inventory:** A detailed listing of property currently held by the government showing quantities, descriptions, and values of the property, units of measure, and unit prices.

**Invoice:** A bill requesting payment for goods or services by a vendor or other governmental unit.

**Key Performance Indicator (KPI):** A strategic level performance measure that demonstrates how well the city is achieving Council goals and management plan core objectives.

**Key Performance Measure (KPM):** A performance measure that demonstrates how effective a department is at achieving management plan core objectives. These may also be identified as key performance indicators by city management.

## Glossary and Acronyms

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**Levy:** To impose taxes, special assessments, or service charges for the support of city activities. Also, the amount of tax for an individual property or the sum of all individual amounts of tax.

**Liabilities:** Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or to provide services to other entities in the future as a result of past transactions or events; what you owe.

**Licenses and Permits:** Payments received in connection with the city's regulatory activities and its review and issuance of permission to undertake an activity or pursue an occupation; they include utility franchise fees; building, electrical, and plumbing permit fees; parking permit fees; health and safety permit fees; and occupational license charges.

**Line-Item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

**Long-Term Debt:** Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

**Maintenance and Operations (M&O):** Taxes that are generated by the taxing unit for general expenses.

**Major Fund:** Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Management Plan:** A high-level strategic plan developed by the city's executive-level staff that communicates overall guidance and direction on Council goals and the organizational actions required to pursue those goals. This plan assists departments in aligning their activities with Council goals.

**Milestone:** A task, event, or critical decision point related to an initiative or project. Milestones can be tracked to evaluate achievement or level of completion of an initiative or project.

**Mission:** A statement describing an organization's fundamental purpose.

**Modified Accrual Accounting:** Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 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 most state and local taxes, especially if you live in the state in which the bond is issued.

**Net Income:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

**Net Position:** Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.

**No-New-Revenue Rax Rate:** Enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

**Objective:** The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose; the broad, continuous goals of a department.



## Glossary and Acronyms

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**Operating Budget:** The portion of the budget concerning daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

**Operating Fund:** A fund that records activity on a single fiscal year basis.

**Operating Revenue:** Revenues from regular taxes, fees, fines, permits, charges, for service, and similar sources. Operating Revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

**Operating Statement:** The financial statement disclosing the financial results of operations of an entity during an accounting period in conformity with Generally Accepted Accounting Principles (GAAP). In governmental financial reporting, operating statements and statements of changes in fund equity are combined into "all-inclusive" operating statement formats.

**Operating Transfers:** Interfund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended) where there is no intent to repay. See Interfund Transfers and Residual Equity Transfers.

**Other Local Taxes:** Refers to specialized taxes that are limited to certain products, activities, or occupations; they include alcoholic beverage and other product-specific taxes, hotel occupancy taxes, and communication provider taxes.

**Other Revenue:** Refers to miscellaneous receipts that fall outside of the other listed categories and include third-party reimbursement for labor costs and include some internal service charges.

**Outcome:** The actual effects, impacts, or results of programs, projects, or initiatives. Outcomes can be measured based on their efficiency or effectiveness.

**Pay-As-You-Go (PAYG) Financing:** The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

**Performance Budget:** A budget that focuses on activities rather than line items. Workload and unit cost data are collected to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

**Performance Measure (PM):** A *quantitative*, tracked assessment of a department activity or process that logs achievement, change, or performance over an interval of time. There are four basic categories of performance measures.

- **Inputs:** The resources needed to complete an activity. Some inputs include FTEs, budget, and material data already in place in the department. Other inputs are equipment or information associated with each transaction.
- **Outputs:** The immediate results of activities. These are measures of units provided, services provided, or people served by a program or department. Output measures are usually expressed in the past tense and are usually within the city's control.
- **Efficiency measures:** A type of outcome measure that focuses on the city's view of performance, by measuring the cost to the organization in time and resources. Measuring efficiency tells us how well we are using resources to provide city services.
- **Effectiveness measures:** A type of outcome measure that focuses on the customer's view of performance by measuring how well activity or service meets the customer's expectations.

**Personal Property:** Items that can be owned but are not real property – divided into two types: tangible and intangible.

## Glossary and Acronyms

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**Program Budget:** A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

**Projected Beginning Fund Balance:** Refers to monies in a Governmental Fund that are expected to be collected and on hand at the beginning of the fiscal period.

**Projected Beginning Net Position:** Refers to monies in a Proprietary or Fiduciary Fund that is expected to be collected and on hand at the beginning of the fiscal period.

**Projected Ending Fund Balance:** Refers to monies in a Governmental Fund that are expected to have been collected and be on hand at the end of the fiscal period.

**Projected Ending Net Position:** Refers to monies in a Proprietary or Fiduciary Fund that is expected to have been collected and be on hand at the end of the fiscal period.

**Property Tax:** Taxes levied on both real and personal property according to the property's valuation and the tax rate.

**Proposed Rate:** The rate that is under formal consideration by the governing body for the current year.

**Proprietary Fund:** A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. Examples of Enterprise Fund: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund.

**Qualitative Data:** Non-numeric information collected through interviews, focus groups, observation, and the analysis of written documents. Qualitative data can be quantified to establish patterns or trends.

**Quantitative Data:** Information that is counted, or compared on a scale.

**Reconciliation:** A detailed analysis of changes in revenue or expenditure balances within a fund.

**Regular Employees:** This is referred to as full-time employees working 40 hrs. /week. They make up the total Authorized/Approved Positions (AP) adopted by the City Council every fiscal year. They are divided into two categories:

- General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- Civil Service Employees: Pertains to Police and Fire all ranks. Their salary is charged to 5115101 "CIVIL SERVICE BASE PAY".

**Requisition:** A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

**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.



## Glossary and Acronyms

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**Revenue Bonds:** Bonds are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

**Risk Management:** This is an organized attempt to protect a government's assets against accidental loss, utilizing the most economical methods.

**Rollback Rate:** This is a limiting rate. If a governing body adopts a rate that exceeds the rollback rate, the voters may be able to force the taxing unit to roll back or lower the rate to this limit. This terminology is now known as the Voter-Approval Tax Rate.

**Salary Savings:** The amount of salary expense that is saved when a position is vacant or filled at a lower salary level than the budgeted level.

**Sales Tax:** Tax based on the value of most goods and services sold or consumed in the city. Sales tax is the second-largest revenue source for the General Fund.

**Scorecard:** A tabular display of department performance measures and initiatives that highlights the current status and overall progress.

**Service Charges:** Payments received as a result of administrative services such as inspections associated with the issuance of building and other permits, automobile impoundment, private-property mowing, athletic league administration, and library charges.

**Single Audit Report (SAR):** An annual publication that provides information about the government's expenditures of Federal and State awards. The Single Audit Report also includes Auditor's reports on internal control and compliance as well as findings and questioned costs relating to financial statements and Federal financial assistance programs. The SAR consists of 6 major sections. 1. The introductory section consists of the purposes and contents of the report, letter of transmittal, and overview. 2. Auditor's report on internal control over financial reporting, and report on compliance for each major federal and state program 3. Schedule of expenditures of federal and state awards, and notes to the schedule of expenditures of federal and state awards. 4. Schedule of findings and questioned costs. 5. Corrective action plan. 6. Status of prior audit findings.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Special Revenue Fund:** Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

**Supplemental Appropriation:** A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**Target:** A quantifiable, desired result to be achieved within a stated time, against which actual results can be compared. Targets may be based on regulatory or industry standards, policy decisions, historical data, or benchmark data.

**Tax Levy:** The total property taxes imposed in a year.

**Tax Rate:** The number when multiplied by taxable value gives the amount of tax.

**Taxable Value:** The appraised value is shown on the appraisal roll minus any applicable exemptions.

**Taxing Unit:** A local government that levies a property tax.

**Total Exemption:** An exemption that exempts all of a property's value-form taxation.

**Total Taxable Value:** The sum of the taxable values of all properties on the appraisal roll for a taxing unit.

**Transfers:** Amounts transferred from one fund to another.

**Trust Funds:** A fund held by a trustee for the specific purposes of the trust; in a more general sense, a fund which, legally or equitably, is subject to be devoted to a particular purpose and cannot, or should not, be diverted therefrom.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.

**Use of Fund Balance:** Refers to an allocation of money in a Governmental Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

**Use of Money and Property:** Refers to money generated from the sale, loan, or rental of the city's tangible and intangible assets and includes interest earned on invested cash, short-and long-term rental income, concessionaire payments, and proceeds from the sale of surplus or abandoned property.

**Use of Net Position:** Refers to the allocation of money in a Proprietary or Fiduciary Fund that the city previously received from some source and did not expend. This category differs from all other listed categories because the amounts in question are the result of past receipts rather than projected income during the fiscal year.

**Vision:** A description of an organization's desired future state. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

**Voter-Approval Tax Rate:** A calculated maximum rate allowed by law without voter approval. Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year.

**Voucher:** A document indicating that a transaction has occurred. It usually specifies the accounts related to the transaction.

## Glossary and Acronyms

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### Acronyms

ACEC	American Council of Engineering Companies
AFR	Annual Financial Report
AHAS	Accessible Hazard Alert System
AICPA	American Institute of Certified Public Accountants
AP	Authorized positions
AR	Administrative Regulations
ARB	Appraisal Review Board
ARC	Annual required contribution
ATB	Across the Board
ATS	American Traffic Solutions
BDE	Business Diversity Enterprise
BMPs	Best Management Practices
BNSF	Burlington Northern/Santa Fe Railroad
BRASS	Budget Reporting and Analysis Support System
CAO	City Attorney's Office
CAD	Computer Aided Dispatch
CAP	Community Action Partner
CCPD	Crime Control and Prevention District
CDBG	Community Development Block Grant
CFDA	Catalog of Federal Domestic Assistance
CFO	Chief Financial Officer
CFW	City of Fort Worth
CIP	Capital Improvement Program
CMO	City Manager's Office
CO	Certificates of Obligation
COP	Citizen on Patrol
CPI	Consumer Price Index
CPMS	Capital Project Management System
CRM	Customer Relationship Management
CRS	Community rating system
CSO	City Secretary's Office
CVB	Convention and Visitor's Bureau
DAL	Dallas Love Field
DFW	Dallas/Fort Worth International Airport
DFWI	Downtown Fort Worth Inc.
DOL	Department of Labor
ECC	Environmental Collection Center
EEOC	U.S. Equal Employment Opportunity Commission
EIMS	Enterprise Information Management System
EPA	Environmental Protection Agency
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESD	Equipment Services Department
ETJ	Extraterritorial Jurisdictional Area

## Glossary and Acronyms

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FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures, and Equipment
FHAP	Fair Housing Assistance Program
FMPS	Financial Management Policy Statements
FMS	Financial Management Services
FTE	Full-Time Equivalent
FWCC	Fort Worth Convention Center
FWHFC	Fort Worth Housing Finance Corporation
FWISD	Fort Worth Independent School District
FWTV	Fort Worth TV
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geospatial Information Systems
GO	General obligation
HAP	Homebuyer Assistance Program
HED	Housing and Economic Development Department
HESG	Housing Emergency Solutions Grant
HOPWA	Housing Opportunities for Persons with HIV/AIDS
HIV/AIDS	
HOT	Hotel and Motel Occupancy Tax
HUD	U.S Department of Housing and Urban Development
I&S	Interest and Sinking
ICMA	International City/County Management Association
ITS	Information Technology Solutions
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement

## Glossary and Acronyms

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NOV	Notice of Violations
O&M	Operating and Maintenance
OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works
PAYG	Pay as You Go Capital
PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus SEC
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise



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CITY OF FORT WORTH, TEXAS

# FY 2024

## RECOMMENDED CAPITAL IMPROVEMENT PLAN





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# City of Fort Worth

**FY 2022**

Bond Program

# 2022 Bond Program

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## Overview of the 2022 Bond Program

### Introduction

On May 7, 2022 the voters were asked to consider the dollar amounts and proposition categories listed below for the 2022 Bond Program. City staff prepared the bond book that describes the proposed work plan for implementing each proposition approved by the voters, which includes additional detail on specific planned projects and their projected costs. The voter approved use of general obligation public securities for the proposition categories listed will be secured by property taxes levied and collected by the City. The City anticipates the recommended interest and sinking (I&S) tax rate of \$0.1475 per \$100 net taxable valuation to be sufficient in paying the debt service.

Fort Worth Proposition	Approved Amount
· A: Streets and Pedestrian Mobility Infrastructure Improvements	369,218,300
· B: Parks and Recreation Improvements	123,955,500
· C: Public Library Improvements	12,505,200
· D: Police and Fire Safety Improvements	39,321,000
· E: Open Space Conservation	15,000,000
<b>Total</b>	<b>\$560,000,000</b>

### Proposition A: Streets and Pedestrian Mobility Infrastructure Improvements

Fort Worth Proposition A authorizes the sale of **\$369,218,300** in General Obligation public securities to finance improvements to the City's transportation network. These network improvements will include the design, construction, reconstruction, and/or rehabilitation of streets and drainage improvements, median improvements, intersections, bicycle ways, bridges, infrastructure improvements to support transit initiatives, park roads and parking lots, streetscapes, pedestrian ways, signals, sidewalks, street lighting, signage, other traffic and signal controls; and purchase and/or improvement of land, as necessary, to support these improvements.

### Proposition B: Parks and Recreation Improvements

Fort Worth Proposition B authorizes the sale of **\$123,955,500** in General Obligation public securities to finance parks, recreation, and community center related improvements to enhance the number, quality, and accessibility of park land and facilities and to address growth in developing/redevelopment areas. These improvements include development, design, construction, enhancement, expansion, renovation, major repair, and/or replacement of: aquatic facilities; athletic fields; community centers; community parks; neighborhood parks; special-use parks and facilities; park and recreation facilities; roadways, parking, and/or drainage facility improvements at or integrated into parks; playgrounds; the City's walks and trail systems; and supporting facilities and infrastructure for any or all of these as well as the purchase and/or improvement of land, as necessary, to support these improvements.

# 2022 Bond Program

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## **Proposition C: Public Library Improvements**

Fort Worth Proposition C authorizes the sale of **\$12,505,200** in General Obligation public securities to finance the construction of a new library. The improvements would include the construction and equipping of the new library, including opening day book collection, and the purchase and/or improvement of land, as necessary, to support these improvements.

## **Proposition D: Police and Fire Safety Improvements**

Fort Worth Proposition D authorizes the sale of **\$39,321,000** in General Obligation public securities to finance police and fire public safety related improvements. The improvements would include the demolition of existing facilities, design, construction, and equipping of new police and fire stations, and the purchase and/or improvement of land, as necessary, to support these improvements.

## **Proposition E: Natural Area and Open Space Improvements**

Fort Worth Proposition E authorizes the sale of **\$15,000,000** in General Obligation public securities to finance the acquisition, site preparation, and accessibility improvements for land or permanent easements throughout the city to enhance air and water quality, facilitate other environmental benefits, control erosion, mitigate flooding concerns, provide passive recreational opportunities, and facilitate future economic development.

# City of Fort Worth

FY 2024 – 2028

5 Year Capital Improvement Program

# 5 Year Capital Improvement Program

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## Updates to FY 2024 – 2028 Capital Improvement Program

### CIP Basics

The CIP consists of **Static Projects** and **Programmable Projects**.

**Static Projects** are multi-functional projects that have a defined scope, timeline and budget that are sizeable or of specific public/political interest

**Programmable Projects** are “buckets”/funding for single function projects that fall under a general scope that will see continual reinvestment over many years. The programmable projects allow departments to manage “child” projects within the larger programmable funding as long as it fits the general scope of the related programmable project.

The level of budgetary control for projects are Fund and Project. The appropriations for projects are managed as follows:

Static and programmable projects are set by the annual appropriation ordinance or an M&C with a supplemental appropriation ordinance. The funding cannot change unless approved by an M&C and supplemental appropriation ordinance.

Child projects do not require M&C’s and are established under the authority of the programmable appropriation, as long as it meets the intent of the programmable.

The CIP is an **appropriation plan**, meaning the total appropriations for the project should be planned for the first year of the project. The intent of the appropriation plan is to ensure adequate funding is available when a project starts and the total estimated cost of the project is known up-front. Recurring programmable projects may have annual appropriations that are tied to recurring investment for the intended purpose. Grant funded projects show appropriations in the year the grant funds are expected to be received.

The first year of the CIP will be adopted with an appropriation ordinance with the exception of: unavailable funds (grants, future debt issuance, contributions from others) and all Water Program projects. The projects with unavailable funds will be appropriated when the funding is received. The projects from the Water Program will be appropriated as requested by the Water Department throughout the year, via and M&C and supplemental appropriation ordinance.

# 5 Year Capital Improvement Program

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## Summary of 5 Year Capital Improvement Program

### Introduction

The City of Fort Worth recognizes capital facilities and adequate infrastructure are critical for the City's continued growth. The City of Fort Worth (CFW) Capital Improvement Program (CIP) describes the capital projects and the 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 of those facilities and assets.

A capital asset may be 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.

The City of Fort Worth has a continual capital improvement planning process. This process identifies the City's capital and infrastructure needs through the City's Comprehensive Plan, department strategic plans, various planning documents, public input, and asset assessments. Estimates for these needs are developed based on known conditions, experience with similar projects, and equitable investment throughout the community. The ongoing operational costs are also determined to ensure the City has the ability to fully fund the ongoing operations of the new assets. The City identifies the appropriate funding sources for the various projects and plans.

Each capital improvement plan is reviewed to ensure the plan is in alignment with the City's Comprehensive Plan, related strategic plan, overall City goals and vision and can be funded, delivered, and maintained. The City also evaluates the plans to ensure infrastructure maintenance and investment is equitably distributed. The plans are then combined into the City's Comprehensive 5-Year Capital Improvement Program.

The FY2024-2028 CFW CIP includes over \$3.2 billion in planned capital expenditures during the five-year period. Planned capital expenditures are presented in CIPs include the General, Aviation, Public Events, Solid Waste, Stormwater, and Water. Each CIP is a set of capital expenditures for the City.

### Presentation of CIPs

Highlights of each CIP are presented in the following paragraphs to provide a brief summary of capital improvement efforts. Later sections provide a more in-depth description of each CIP.

### Aviation CIP

The Aviation Department's FY2024-2028 CIP contains approximately \$153M in planned capital expenditures. Highlights of this CIP include a multi-year project to extend multiple runways and taxiways at Alliance Airport; the design and construction of a parallel taxiway at Meacham Airport and the construction of various taxiways at Spinks Airport. The primary source of funding for capital improvements comes in the form of grants from the Federal Aviation Administration. Other funding sources include land credits, gas well revenues, and pay-as-you-go (Paygo) (cash) funding. The FY2024-2028 CIP positions the Aviation Department for future growth and enables responsible maintenance of critical infrastructure at the three airports.

# 5 Year Capital Improvement Program

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## **Public Events CIP**

The Public Event's Department FY2024-2028 CIP contains approximately \$696M in planned capital improvement expenditures, vehicle replacements, and strategic reserves. Highlights of this CIP include a rebuild of the Sheep and Swine Barn at the Will Rogers Memorial Center (WRMC) in partnership with the Fort Worth Stock Show and Rodeo and the Fort Worth Convention Center Expansion (FWCC) Phase II. The primary sources of funding for capital improvements in the current CIP are the 2% Hotel Occupancy Tax, the DFW Revenue Share, and future bonds. Additional funding strategies are being currently discussed. With the continued recovery and revenue stabilization from hotel occupancy and other tax revenues, PED has refocused on the needed capital repairs, renovation, and enhancements of the City's tourism-related venues. However, pending capital projects for FY2025-FY2028 are subject to change or deferral due to the funding complexities of the major capital improvements planned in the near future.

## **General CIP**

Multiple Departments fall within the City's General CIP. These Departments include: Communication and Public Engagement, Fire, Information Technology Solutions, Library, Neighborhood Services, Park and Recreation (including Golf), Police, Property Management, and Transportation and Public Works (including Parking). The General FY2024-2028 CIP contains approximately \$697M in planned capital expenditures. This plan reflects a sustained commitment to the upkeep of City facilities, transportation infrastructure, technological improvements, vehicles and equipment replacement. Additionally, the plan enables the city's commitment to lasting improvements in the community with parks, community centers, public safety, and general city assets enjoyed by the public.

## **Solid Waste CIP**

The City adopted fee changes for non-residential solid waste services at the beginning of FY2020. Prior to the fee changes, the City postponed Solid Waste's CIP for FY2021-2025 to improve the sustainability of the operating funds. This year Solid Waste has set approximately \$11M in planned capital expenditures covering fleet upgrades, environmental hazard removal and environmental assessments.

## **Stormwater CIP**

Fort Worth's Stormwater Management Program is a very capital-intensive enterprise, which requires continuous investment in extensive above and below ground infrastructure. Continued investment in the drainage system is a prerequisite for the health and safety of the community it serves as well as economic growth and prosperity in the future. The City increased the Capital Improvement Program (CIP) totals to more than \$121M and funds capital improvements required to mitigate flood risk, ensure system reliability by replacing aging infrastructure and facilities, support the City's bond programs for street rehabilitation, meet corporate priorities, and facilitate economic revitalization in areas where development is hampered by chronic flooding.

## **Water CIP**

The Water Department's FY2024-2028 Capital Improvement Plan contains approximately \$1.5 billion in planned capital expenditures over a five year period. The Plan furthers the Department's mission to enable the community to thrive with clean water done right every time. The Plan includes strategies to address system growth, rehabilitation, corporate priorities, legislative and regulatory mandates, and operational enhancements. Funding is primarily achieved through the sale of revenue bonds and pay-as-you-go funding, but also leverages gas lease revenues, impact fee revenues, and State funds.

# 5 Year Capital Improvement Program

## High Level Summary of the 5 Year Capital Improvement Program

CIP Plans	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Aviation	14,995,668	31,846,197	47,697,540	35,145,256	23,324,372	153,009,033
General	142,049,095	148,678,792	135,967,278	134,199,608	135,308,808	696,203,581
Public Events	80,007,783	2,675,000	608,500,000	2,500,000	2,000,000	695,682,783
Solid Waste	1,010,858	2,720,000	3,090,000	2,175,000	2,075,000	11,070,858
Stormwater	18,653,846	14,310,710	54,553,686	16,095,284	17,064,511	120,678,037
Water	377,314,111	385,781,825	289,489,975	211,130,347	283,948,491	1,547,664,749
<b>Total Plans</b>	<b>\$ 634,031,361</b>	<b>\$ 586,012,524</b>	<b>\$ 1,139,298,479</b>	<b>\$ 401,245,495</b>	<b>\$ 463,721,182</b>	<b>\$ 3,224,309,041</b>

Funding Origin	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Total Funding Sources	\$ 634,031,361	\$ 586,012,524	\$ 1,139,298,479	\$ 401,245,495	\$ 463,721,182	\$ 3,224,309,041

### Summary

As noted in the preceding paragraphs, the CFW has a robust, funded, and future-focused CIP. This document reflects a months-long, city-wide, dedicated effort in the planning and production of the FY 2024 – 2028 CIP. The following pages provide enhanced detail and full transparency on all the elements of the CFW CIP.



# 5 Year Capital Improvement Program

## All Plans Chapters

CIP Plan	Chapter	FY2024	FY2025	FY2026	FY2027	FY2028	Total
<b>Aviation</b>	Alliance Airport	2,555,433	15,502,896	1,111,111	20,401,788	1,722,222	41,293,450
	Meacham Airport	10,592,429	12,113,495	43,141,623	12,393,662	12,077,344	90,318,553
	Spinks Airport	1,847,806	4,229,806	3,444,806	2,349,806	9,524,806	21,397,030
<b>Aviation Total</b>		<b>14,995,668</b>	<b>31,846,197</b>	<b>47,697,540</b>	<b>35,145,256</b>	<b>23,324,372</b>	<b>153,009,033</b>
<b>General</b>	Asset Management	380,564	125,000	50,000	50,000	50,000	655,564
	Capital Outlay	39,073,950	31,391,383	33,065,648	35,687,272	31,966,388	171,184,641
	City Facilities	6,017,000	5,400,000	5,620,000	5,934,000	6,258,000	29,229,000
	Community Improvements	24,791,891	41,529,817	29,035,718	21,180,952	21,532,737	138,071,115
	Information Technology	16,447,055	18,280,592	14,169,912	15,164,384	17,076,683	81,138,626
	Transportation	55,338,635	51,952,000	54,026,000	56,183,000	58,425,000	275,924,635
<b>General Total</b>		<b>142,049,095</b>	<b>148,678,792</b>	<b>135,967,278</b>	<b>134,199,608</b>	<b>135,308,808</b>	<b>696,203,581</b>
<b>Public Events</b>	Asset Management	250,000	250,000	250,000	250,000	-	1,000,000
	Convention Center	2,250,000	1,175,000	607,000,000	1,000,000	1,000,000	612,425,000
	Dickies Arena	250,000	250,000	250,000	250,000	-	1,000,000
	Will Rogers Memorial Coliseum	77,257,783	1,000,000	1,000,000	1,000,000	1,000,000	81,257,783
<b>Public Events Total</b>		<b>80,007,783</b>	<b>2,675,000</b>	<b>608,500,000</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>695,682,783</b>
<b>Solid Waste</b>	Capital Outlay	960,858	1,150,000	1,250,000	1,175,000	1,075,000	5,610,858
	City Facilities	50,000	1,495,000	1,765,000	1,000,000	1,000,000	5,310,000
	Waste and Litter Management	-	75,000	75,000	-	-	150,000
<b>Solid Waste Total</b>		<b>1,010,858</b>	<b>2,720,000</b>	<b>3,090,000</b>	<b>2,175,000</b>	<b>2,075,000</b>	<b>11,070,858</b>
<b>Stormwater</b>	Capital Outlay	5,221,500	1,919,000	1,919,000	1,919,000	1,919,000	12,897,500
	Drainage Erosion Control	12,657,346	12,241,710	52,484,686	14,026,284	14,995,511	106,405,537
	Information Technology	775,000	150,000	150,000	150,000	150,000	1,375,000
<b>Stormwater Total</b>		<b>18,653,846</b>	<b>14,310,710</b>	<b>54,553,686</b>	<b>16,095,284</b>	<b>17,064,511</b>	<b>120,678,037</b>
<b>Water</b>	Community Improvements	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
	Wastewater	160,975,000	260,500,000	97,800,000	74,000,000	71,566,090	664,841,090
	Water Projects	208,339,111	117,281,825	183,689,975	129,130,347	204,382,401	842,823,659
<b>Water Total</b>		<b>377,314,111</b>	<b>385,781,825</b>	<b>289,489,975</b>	<b>211,130,347</b>	<b>283,948,491</b>	<b>1,547,664,749</b>
<b>Total Plans</b>		<b>\$ 634,031,361</b>	<b>\$ 586,012,524</b>	<b>\$ 1,139,298,479</b>	<b>\$ 401,245,495</b>	<b>\$ 463,721,182</b>	<b>\$ 3,224,309,041</b>

# Aviation

FY 2024 – 2028

5 Year Capital Improvement Program

# Aviation 5 Year Capital Improvement Program

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## Aviation 5 Year Capital Improvement Program Summary

### OVERVIEW

The City of Fort Worth Aviation System is home to three world-class airports – Meacham International Airport, Spinks Airport, and Perot Field Fort Worth Alliance Airport (Perot Field). Owned by the City of Fort Worth, each airport offers a diverse industrial base, which makes it an attractive location for a variety of businesses. The Capital Improvement Plan is meant to serve as a tool for planning improvements that will enhance the ability to serve the general aviation community and ensure ongoing maintenance is completed, resulting in continued sustainability and growth.

### BACKGROUND/HISTORY

The Aviation Department promotes economic activity through aeronautical and non-aeronautical spending generated by businesses and aircraft operators at the three Fort Worth Airports: Meacham International Airport (Meacham), Spinks Airport (Spinks), and Perot Field. Meacham and Spinks are operated by Aviation Department personnel whereas, with Perot Field, the Aviation Department contracts Alliance Air/Aviation Services to manage the airport.

The Aviation Department is a fully self-sustaining enterprise department supported through the collection of landing fees, hangar and ground lease revenue, fuel flowage fees, Alliance Air/Aviation Services Management Agreement revenue, and Meacham Administration Building revenue. These funds are administered through the Aviation Department and are discussed below.

Aviation Department Administration is responsible for accounts payable/receivable, grants management, human resources, leasing, and accounting and budgeting for all three Fort Worth Airports to varying degrees. For Meacham and Spinks Airports, the Operations Division is responsible for the day-to-day operations of each airport, and inspects each airport to identify deficiencies and implement appropriate corrective action; the Maintenance Division is responsible for maintaining airfields and airport facilities. For Perot Field, Alliance Air/Aviation Services performs the operational and maintenance duties required.

### FACILITIES

**Fort Worth Meacham International Airport** – The city's oldest operating airport – dating to 1925 - is situated just five miles north of downtown Fort Worth. From its humble beginnings as a 100-acre site with dirt and sod runways, the airport has grown into a premier general aviation airport. Meacham now encompasses over 900 acres of land with two active runways. There are currently 108 total hangar facilities accounting for over 1.5 million square feet of hangar space housing over 300 based aircraft. Meacham maintains a state-of-the-art U.S. Customs and Border Protection User Fee Facility that first became operational in June 2019, providing a port of entry into the U.S. for the international corporate and general aviation community.

The renovation of Meacham's main administration building was completed in 2017. Aviation, Planning and Development staff, and other airport tenants, including one of two Fixed Based Operators (FBOs), are now located in the newly renovated building. The FBOs, Texas Jet, and American Aero, provide a majority of the airport's fuel flowage and hangar space. Meacham's based businesses also include specialized aeronautical services consisting of fueling, maintenance, storage, painting, flight training, and aero-medical flight service providers. Aviation activity continues to rise at Meacham which now ranks as the busiest general aviation airport in the State of Texas and 32<sup>nd</sup> overall in the United States.

# Aviation 5 Year Capital Improvement Program

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**Fort Worth Spinks Airport** – Located 14 miles south of downtown Fort Worth, was originally established in the early 1960s as Oak Grove Airport and remained active until the passing of its owner and founder Maurice "Pappy" Spinks. In 1988, a ceremony was held closing Oak Grove and activating Spinks Airport, just adjacent to the west, named in his honor. Spinks is the newest of the three Fort Worth Airports and covers an area of just over 800 acres.

Spinks provides two runways - one asphalt surface and the other a turf surface. Its single FBO has constructed a 7,400-square-foot terminal building. Currently, it has over 60 hangar facilities that house over 240 based aircraft. A new perimeter road along its northern boundary and the construction of a new community fire station is now complete. It is anticipated that the completion of both the north perimeter road and the installation of a fire station will spur additional development at and directly adjacent to the airport.

Spinks is home to a single FBO; Harrison Aviation, which provides the airport's aeronautical fuel as well as concierge services. Other on-sight businesses at Spinks include aviation maintenance and paint facilities, hangar storage, fueling, and flight training.

**Perot Field** – Established in 1989, Perot Field holds the distinction of being the world's first industrial airport and is the centerpiece of a 26,000-acre master-planned development known as AllianceTexas. Perot Field was built to house large industrial and cargo operators and potentially scheduled passenger service in the future. The airport is owned by the City of Fort Worth and operated by a Management Agreement with privately-held Alliance Air/Aviation Services, a subsidiary of Hillwood Development Company, LLC. The airport features a vast array of flight services, including general aviation, industrial/air cargo, and military aviation. The airport maintains a U.S. Customs and Border Protection office for the convenience of its on-sight businesses and users. The airport is nearly 1,200 acres and offers two 11,000 foot concrete runways.

In addition to general aviation services, Perot Field serves as the southwest regional hub for FedEx Express and Amazon Prime Air, which are the principal anchor tenants. Other major tenants include Burlington Northern Santa Fe (BNSF) Railway, Tarrant County College Northwest Center of Excellence, Drug Enforcement Administration, Federal Aviation Administration (FAA), and the Gulfstream Aerospace Corporation Maintenance facility. Alliance Air/Aviation Services serves as the only FBO at the airport and provides over 20,000 square feet of customer services areas/office space, multiple community hangars, fuel, and based aircraft.

## CAPITAL IMPROVEMENT STRATEGY

The development and implementation of the Five-year Capital Improvement Program (CIP) serve to define and prioritize CIP projects over the long term. The plan identifies essential needs but also those initiatives which optimize operational capacity, enhance safety and strengthen and augment the economic aspects of each airport and the Aviation Department as a whole. It identifies infrastructure upgrades and maintenance required to meet the needs of facility users and achieves the Department's mission to provide high-quality, cost-effective facilities to meet the General Aviation needs of North Texas. This long-range plan provides the airports and the city a path to support the overall needs of general aviation within Fort Worth, as well as meet the specific needs of each airport. The criteria for the plan were derived from pavement condition index (PCI) surveys of each airport, strategic communication with clients, visits to competing facilities, identification of aging systems, infrastructure, and discussions with airport tenants.

# Aviation 5 Year Capital Improvement Program

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## CAPITAL REVENUE SOURCES

### Texas Department of Transportation (TxDOT) Aviation

Meacham and Spinks Airports both depend on grant funding from TxDOT Aviation to complete airfield projects such as runway and taxiway replacement and rehabilitation work. These funds pass through TxDOT from the FAA in the form of entitlement and discretionary grants through the Block Grant Program. Grants are provided to the airports on a 90/10 cost split; TxDOT provides 90 percent of the project cost and the City is responsible for providing a 10 percent match.

### Federal Aviation Administration

Perot Field, with primarily cargo operations, receives cargo entitlement and discretionary grants directly from the FAA and does not utilize TxDOT Aviation for its Airport Improvement Program (AIP) grants.

### Enterprise Fund

The Aviation Department is a fully self-sustaining enterprise fund and derives its revenue from the following primary sources:

1. Building, hangar, and ground leases
2. A per gallon fuel flowage fee
3. Landing Fees at Perot Field

### Gas Well Legacy Trust Fund

The Gas Well Legacy trust fund was established to ensure that the City of Fort Worth Airports would have a long-term and dependable revenue source in the form of interest generated by the fund. As revenue is generated by the gas wells on airport property, the revenue is split and placed in both the trust fund and also in the usable fund. The interest from the trust is utilized to complete aviation capital projects and to match AIP grants from TxDOT Aviation.

### Gas Well Usable Funds

This is a proportion of gas well revenue not placed within the Trust Fund. The usable gas well account must be used on projects that will generate operating revenue for the Aviation Department to ensure long-term viability and sustainability.

# Aviation 5 Year Capital Improvement Program

## Aviation 5 Year Capital Improvement Program – Chapter Summary

Chapter	Category	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Alliance Airport		2,555,433	15,502,896	1,111,111	20,401,788	1,722,222	41,293,450
Meacham Airport		10,592,429	12,113,495	43,141,623	12,393,662	12,077,344	90,318,553
Spinks Airport		1,847,806	4,229,806	3,444,806	2,349,806	9,524,806	21,397,030
<b>Plan Total</b>		<b>\$ 14,995,668</b>	<b>\$ 31,846,197</b>	<b>\$ 47,697,540</b>	<b>\$ 35,145,256</b>	<b>\$ 23,324,372</b>	<b>\$ 153,009,033</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Aviation Gas Lease Cap Proj	Gas Lease Royalties	2,643,000	200,000	800,000	6,200,000	200,000	10,043,000
	Transfer From Avia Endw	3,934,886	-	-	-	-	3,934,886
FAA Grants	Intrgv Rev - Us Dept Of Transp	2,296,373	13,952,606	1,000,000	18,361,609	1,550,000	37,160,588
Future In-Kind	In Kind - Contrib From Others	259,060	1,550,290	111,111	2,040,179	172,222	4,132,862
Municipal Airport	Capital Intrafund Transfer Out	4,402,349	11,582,416	17,946,429	6,662,468	5,748,535	46,342,197
TxDot Grants	Capital Intrafund Transfer Out	141,500	404,339	2,662,500	-	1,175,662	4,384,001
	Intrgv Rev - TXDOT	1,318,500	4,156,546	25,177,500	1,881,000	14,477,953	47,011,499
<b>Total Funding Source</b>		<b>\$ 14,995,668</b>	<b>\$ 31,846,197</b>	<b>\$ 47,697,540</b>	<b>\$ 35,145,256</b>	<b>\$ 23,324,372</b>	<b>\$ 153,009,033</b>

# Aviation 5 Year Capital Improvement Program

## Alliance Airport Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Alliance Airport	Assessments	AFW Pavement Management Report	333,333	-	388,889	-	388,889	1,111,111
	Assessments Total		333,333	-	388,889	-	388,889	1,111,111
	Equipment	AFW ARFF Vehicle	1,111,111	-	-	-	-	1,111,111
	Equipment Total		1,111,111	-	-	-	-	1,111,111
	New Runway/Taxiway	AFW Runway 16L Reconstruction	-	-	-	-	1,333,333	1,333,333
		AFW Taxiway P Phase 5 (TW G-H)	-	-	-	20,401,788	-	20,401,788
		AFW Taxiway P Phs 4 (F to G)	-	15,502,896	-	-	-	15,502,896
	New Runway/Taxiway Total		-	15,502,896	-	20,401,788	1,333,333	37,238,017
	Rehabilitation	AFW Jnt Rseal & Pvmt Rpair 2	794,444	-	-	-	-	794,444
		AFW Jnt Rseal & Pvmt Rpair 3	-	-	722,222	-	-	722,222
		AFW Taxiway A Rehab Centerline	316,545	-	-	-	-	316,545
	Rehabilitation Total		1,110,989	-	722,222	-	-	1,833,211
<b>Chapter Total</b>			<b>\$ 2,555,433</b>	<b>\$ 15,502,896</b>	<b>\$ 1,111,111</b>	<b>\$ 20,401,788</b>	<b>\$ 1,722,222</b>	<b>\$ 41,293,450</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
FAA Grants	Intrgv Rev - Us Dept Of Transp	2,296,373	13,952,606	1,000,000	18,361,609	1,550,000	37,160,588
Future In-Kind	In Kind - Contrib From Others	259,060	1,550,290	111,111	2,040,179	172,222	4,132,862
<b>Total Funding Source</b>		<b>\$ 2,555,433</b>	<b>\$ 15,502,896</b>	<b>\$ 1,111,111</b>	<b>\$ 20,401,788</b>	<b>\$ 1,722,222</b>	<b>\$ 41,293,450</b>

# Aviation Capital Improvement Program

## Meacham Airport Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Meacham Airport	Assessments	FTW PCI Study Update Meacham	-	-	-	75,000	-	75,000
	Equipment	Meacham Fuel Farm	327,429	128,001	129,281	130,574	131,879	847,164
		Meacham Maintenance Building	5,600,000	-	-	-	-	5,600,000
	Facility Improvements	55FTW Airport Frontage Improve	2,000,000	-	-	-	-	2,000,000
		Meacham Maintenance	250,000	186,609	187,342	188,088	188,850	1,000,889
	New Facilities	ARFF Station	-	1,130,000	15,000,000	-	-	16,130,000
		FTW Maintenance Building (D&C)	-	5,625,500	-	-	-	5,625,500
	Rehabilitation	Apron B & Taxiway G Rehab	500,000	4,043,385	-	-	-	4,543,385
		FTW Drainage Study Meacham	-	1,000,000	-	-	-	1,000,000
		FTW Fuel Farm Replacement	-	-	1,200,000	12,000,000	-	13,200,000
		FTW Mill Overlay Falcon Gulfst	1,000,000	-	-	-	-	1,000,000
		FTW Parallel Taxiway T	-	-	13,100,000	-	-	13,100,000
		FTW Rnwy 16-34 Shouldr Recons	650,000	-	9,975,000	-	-	10,625,000
		FTW Taxiway A Joint Rehab, Con	-	-	550,000	-	11,756,615	12,306,615
		FTW Taxiway B, C, D Rehab	265,000	-	3,000,000	-	-	3,265,000
<b>Chapter Total</b>			<b>\$ 10,592,429</b>	<b>\$ 12,113,495</b>	<b>\$ 43,141,623</b>	<b>\$ 12,393,662</b>	<b>\$ 12,077,344</b>	<b>\$ 90,318,553</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total	
Aviation Gas Lease Cap Proj	53002	Gas Lease Royalties	2,100,000	100,000	700,000	6,100,000	100,000	9,100,000
		Transfer From Avia Endw	3,934,886	-	-	-	-	3,934,886
Municipal Airport	55001	Capital Intrafund Transfer Out	3,142,543	7,970,110	15,816,623	6,293,662	220,729	33,443,667
TxDot Grants	OF002	Capital Intrafund Transfer Out	141,500	404,339	2,662,500	-	1,175,662	4,384,001
		Intrgv Rev - TXDOT	1,273,500	3,639,046	23,962,500	-	10,580,953	39,455,999
<b>Total Funding Source</b>			<b>\$ 10,592,429</b>	<b>\$ 12,113,495</b>	<b>\$ 43,141,623</b>	<b>\$ 12,393,662</b>	<b>\$ 12,077,344</b>	<b>\$ 90,318,553</b>



# Aviation Capital Improvement Program

## Spinks Airport Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total	
Spinks Airport	Assessments	FWS PCI Study & PCN Update	72,000	-	-	-	-	72,000	
		FWS PCI Study Update	-	-	-	65,000	-	65,000	
	Drainage Improvements	FWS Eastside Drainag Imp (D&C)	293,000	-	-	-	-	293,000	
		Equipment	Spinks Equipment - Vehicles	22,403	22,403	22,403	22,403	22,403	112,015
	Facility Improvements	FWS Eastside Taxiln Kilo Rehab	-	570,000	-	-	-	-	570,000
		FWS Eastside T-Hangars-Const	-	2,650,000	1,900,000	-	-	-	4,550,000
		FWS Eastside T-Hangars-Design	-	165,000	-	-	-	-	165,000
		FWS MITLs for Taxiway A, D, G	-	75,000	1,350,000	-	-	-	1,425,000
		FWS Spinks Perimeter Fencing	-	-	-	1,900,000	-	-	1,900,000
		FWS Taxiway Underdrains & Grad	-	-	-	-	-	130,000	130,000
		Spinks Maintenance	690,403	247,403	172,403	172,403	172,403	172,403	1,455,015
	New Facilities	FWS Terminal Building	-	-	-	-	-	5,000,000	5,000,000
		New Runway/Taxiway	FWS Eastside Hang Access Phs 2	50,000	500,000	-	-	-	-
			FWS Hangar Access Road	720,000	-	-	-	-	-
	Rehabilitation	FWS Runway 18R-36L Rehab	-	-	-	190,000	-	4,200,000	4,390,000
<b>Chapter Total</b>			<b>\$ 1,847,806</b>	<b>\$ 4,229,806</b>	<b>\$ 3,444,806</b>	<b>\$ 2,349,806</b>	<b>\$ 9,524,806</b>	<b>\$ 21,397,030</b>	

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Aviation Gas Lease Cap Proj	Gas Lease Royalties	543,000	100,000	100,000	100,000	100,000	943,000
Municipal Airport	Capital Intrafund Transfer Out	1,259,806	3,612,306	2,129,806	368,806	5,527,806	12,898,530
TxDot Grants	Intrgv Rev - TXDOT	45,000	517,500	1,215,000	1,881,000	3,897,000	7,555,500
<b>Total Funding Source</b>		<b>\$ 1,847,806</b>	<b>\$ 4,229,806</b>	<b>\$ 3,444,806</b>	<b>\$ 2,349,806</b>	<b>\$ 9,524,806</b>	<b>\$ 21,397,030</b>

# Public Events

FY 2024 – 2028

5 Year Capital Improvement Program

# Public Events 5 Year Capital Improvement Program

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## Public Events 5 Year Capital Improvement Program Summary

### OVERVIEW

The Culture and Tourism Fund promotes increased economic activity through visitor spending generated by events held at the Fort Worth Convention Center and the Will Rogers Memorial Center. Visit Fort Worth (formerly known as the Convention and Visitors Bureau) contracts with the City to market the destination and those specific venues

All activities are supported through the collection of the Hotel/Motel Occupancy Taxes (HOT), DFW International Airport Revenue Share, Venue Taxes, and the revenues generated by events held at the Fort Worth Convention Center (FWCC) and the Will Rogers Memorial Center (WRMC).

The City's Public Events Department is responsible for managing, operating, and maintaining the FWCC and WRMC; managing the Office of Outdoor Events, and providing administrative support for the Fort Worth Sports Authority and the Texas Event Trust Fund Program. The FWCC and WRMC host national, regional, and state conventions, & conferences, concerts & theatrical performances, and sporting & community events. In addition, the WRMC hosts world-class equestrian events and is the home venue for the annual Southwestern Exposition & Livestock Show.

Visit Fort Worth's (VFW) contract with the City serves to enhance tourism and promote visitor activities in Fort Worth. VFW also manages the full-time operations of the Fort Worth Herd.

**Fort Worth Convention Center:** Purchased from Tarrant County in 1997, the City embarked on a major revitalization and renovation of the Fort Worth Convention Center that was completed in 2002. The venue spans 14 city blocks and encompasses more than 180,000 square feet of contiguous exhibit space with 45,000 square feet of storage and docks, an arena that will accommodate up to 13,000 people, a 28,000 square-foot, contemporary ballroom, 38 adaptable meeting rooms (60,000 square feet) and a 55,000 square-foot outdoor events plaza adjacent to the Fort Worth Water Gardens.

**Will Rogers Memorial Center:** Established in 1936 to house events near downtown and in the Cultural District, WRMC attracts over 2.4 million visitors each year. This 135-acre facility plays host to an extensive variety of social, cultural, educational, recreational, and sporting events. Major equestrian shows continue to be the primary focus of the Center which features three climate-controlled show arenas, a sale arena, capacity for 2,500 horse stalls, multiple exercise arenas, permanent cattle pens, and recreational vehicle accommodations. The heart of the facility is the historic Will Rogers Coliseum, Pioneer Tower, and Auditorium.

**Cowtown Coliseum:** The Culture and Tourism Funds provide funding for selected capital projects at the Cowtown Coliseum. Located in the Stockyards National Historic District, the Coliseum commemorated its 100th anniversary in 2008. Construction of the building began in 1907 and was completed in 1908 for \$250,000. The City of Fort Worth currently owns the familiar stucco building. Rodeo Plaza, Inc. (RPI) leased the facility and provided family-oriented entertainment until July 2020. Heritage Development, LLC assumed the reins in 2019 and uses the premises for entertainment, social, and cultural events to keep within the Western theme. In addition to the Cowtown Coliseum, the leased premises include the Ride-Out Arena, Rodeo Plaza, and the former FWPD Mounted Patrol Facility that currently houses the Fort Worth Herd. In June of 2021, the Professional Bull Riders (PBR), ASM Global, and Stockyards Heritage Development partnered to promote the venue including event programming, sponsorship opportunities, venue rentals, operations, and marketing.

# Public Events 5 Year Capital Improvement Program

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## CAPITAL IMPROVEMENT STRATEGY

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 in addition to Culture and Tourism 7% HOT revenues in excess of operational expenses and 2% HOT which also provided funds for facility improvements.

The development and implementation of the 5 Year Capital Improvement Program (CIP) will ensure that the facilities are upgraded and maintained to meet the needs of the facility users and achieve the Department's mission to provide an exceptional customer experience. The criteria for the plan were based on a comprehensive facilities assessment which was conducted in 2015 – 2016, strategic communication with clients, completion of client surveys, visits to competing facilities, identification of aging systems and infrastructure, plus public/private partnerships with Events Facilities Fort Worth, Inc. and the Fort Worth Stock Show and Rodeo.

**Fort Worth Convention Center:** An architectural study and analysis of FWCC was completed in 2016 identifying over 100 projects for an estimated \$22M recommended for remediation, which are prioritized and incorporated into the 5 Year CIP as funds become available.

In 2014 “market and financial feasibility study” recommended renovation and expansion of the Fort Worth Convention Center to better compete and serve multiple events strategically aligned with the completion of the Dickies Arena adjacent to the Will Rogers Memorial Center, which opened in November of 2019. With an update of the study and subsequent recommendations in 2019, interviews for a project management firm were held in March of 2020, however, as a result of the pandemic, the project was suspended as a need to realign capital funding for debt obligations became the priority of the Culture and Tourism funds during the shutdown of the travel and tourism industry and significant loss of hotel occupancy and other tax funds from 2020 through early 2022 as a result of COVID-19. With the provision of the American Rescue Plan Act (ARPA) Funds, the Fort Worth Convention Center Expansion project was revived in November of 2021. With initial funding restored, a contract for professional project management services was awarded in November of 2021 and an architectural design contract was awarded in the fall of 2022. The expansion project will take place in two phases and the facility will remain operational during both. The first phase includes the construction of new state-of-the-art food & beverage facilities, demolition of the East annex, straightening of Commerce Street (to create a site pad for a future convention hotel), and the re-building of the FWCC loading docks. This phase is expected to begin in spring 2023. The second phase will replace the arena with additional exhibit halls, ballrooms, and meeting rooms, and refurbish the existing facilities. In addition to ARPA, planned funding for Phase II will also include future bond funds. As outlined in the 5 Year Capital Improvement Program, future funding for Phase II is also anticipated to be from a future bond program.

**Will Rogers Memorial Center:** An architectural study and analysis of WRMC was completed in 2018 identifying over 260 projects for an estimated \$48.9M recommended for remediation, which are prioritized and incorporated into the 5 Year CIP as funds become available.

In support of other ongoing efforts to revitalize WRMC such as fire alarm, lighting, sound system, and transformer replacements, the renovation and rebuild of the Sheep and Swine Barns at WRMC in partnership with the Fort Worth Stock Show and Rodeo (FWSSR) will begin construction in winter 2024 with costs split 50% between FWSSR and the City and including the sale of future bond funds. These improvements provide increasingly functional space and a reduction in overall maintenance and operating costs while keeping the WRMC facilities competitive in the venue and entertainment market.

# Public Events 5 Year Capital Improvement Program

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**Cowtown Coliseum:** The assessment of the Cowtown Coliseum was completed in July 2013. The project scope included a review of the overall condition of the facility as well as recommendations for repairs and an opinion of probable construction costs. The study encompassed structural, electrical, lighting, and lighting controls, mechanical/plumbing, and fire protection systems. The areas of insufficiency with the highest priorities were addressed. Over the last few years, Culture and Tourism capital funds have replaced the HVAC systems and other Life Safety improvements and upgrades, including the Fire Alarm system. The Professional Bull Riders (PBR), ASM Global, and Stockyards Heritage Development have assumed management of the Heritage contract and improvements going forward.

## **CAPITAL REVENUE SOURCES**

### **Fund Balance**

In previous years, the Culture & Tourism Fund balance has served as the primary source of cash funding for capital projects to upgrade aging facilities and improve service delivery. The current Financial Management Policy Statements require a fund balance of 16.67% that will be monitored to ensure the operations can weather any downturns. Excesses in future years could be used to continue capital investments.

### **DFW Revenue Share**

In 1998, the City of Fort Worth entered into an agreement with the Cities of Euless (and subsequently Coppell and Grapevine) and Dallas to provide for the sharing of Rental Car taxes generated at DFW International Airport. There are additional agreements with cities where incremental tax revenues generated by economic development projects within the geographical boundaries of the DFW Airport are remitted to the City of Fort Worth. In 2009, the City Council amended the Financial Management Policy Statements providing that the revenues from DFW Revenue Sharing be dedicated to facility improvements at the Fort Worth Convention Center, Will Rogers Memorial Center, and the new Dickies Arena. Revenues received in this fund are budgeted annually for 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.

Prior revenue models from FY2018-FY2022 sustained revenue annually at approximately \$5.9M with no year-over-year growth, which has not proven to be the case. Actual annual growth of about 5% on average was realized until the COVID-19 pandemic. Although there was a significant decrease in actual DFW Revenue Share collections from FY2020 to FY2021, the impact was minimized as a result of the unexpected growth in the prior years. Currently, in FY2022 \$6.7M has been received, almost equal to the last annual payment before the pandemic.

### **Hotel Occupancy Tax**

On November 18, 1997, the City Council increased the Hotel Occupancy Tax (HOT) Rate to 9% with 2% of the tax collected to be used only for the expansion of an existing convention center facility or pledging payment of revenue or revenue refunding bonds issued following state law for the construction of the expansion. In 2013, state law was amended to expand the list of allowed uses to include a "qualified project," which is a defined concept that encompasses the Venue Project that includes the new Dickies Arena adjacent to the Will Rogers Memorial Center. On September 29, 2015, the Code of the City of Fort Worth was amended to add qualified projects as allowable expenditures for hotel occupancy taxes over seven percent.

# Public Events 5 Year Capital Improvement Program

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## **Project Financing Zone No. 1**

On October 23, 2013, (M&C G-18048) the City Council adopted Ordinance No. 21011-10-2013 designating Project Financing Zone Number One (PFZ#1). The Ordinance identified two qualified projects under Section 351.1015(a) (5) of the Texas Tax Code. The two projects are the expansion of FWCC and the multipurpose arena (now Dickies Arena) including a livestock facility adjacent to WRMC. The PFZ#1 encompasses the area within a three-mile radius of each of the qualified projects from which incremental State Hotel Occupancy Taxes, Mixed Beverage Taxes, and State Sales Taxes generated at hotels within the PFZ will be allocated to the City to assist in the financing of costs associated with each project. In January 2014, the State Comptroller of Public Accounts began to deposit increments above the 2013 base year into an account that will assist in financing the qualified projects. To date, approximately \$15 million has been distributed to the City. Funds have been utilized to pay debt obligations associated with Dickies Arena and for renovations of the Historic Pioneer Tower at WRMC. The City of Fort Worth is allowed to receive the yearly increment over the Base year 2013 of state-associated hotel revenue. In 2020 taxes fell below the base year and as such no revenues were received in FY2021, which significantly impacted incremental growth anticipated from 2020-2022. With increasing stability in the recovery of HOT during FY2022, incremental deposits to the PFZ resumed in January 2022.

## **Venue Taxes**

On November 4, 2014, the citizens of Fort Worth overwhelmingly approved three-venue taxes to support the financing of the \$450M arena (now Dickies Arena) and adjacent event and parking support facilities with the public contribution limited to \$225M and private sector participation for the remainder. Those taxes include a ticket tax, parking tax, and stall tax. Collections began in FY2020 with the opening of Dickies Arena. The City uses the taxes to support debt issuances related to the construction of Dickies Arena. The COVID-19 pandemic halted almost all events at Dickies Arena from the spring of 2020 through the 2021 calendar year. As a result of the pandemic and slower-than-expected recovery in the event industry, Venue Tax collections have been significantly impacted during the entire existence of the fund. Use of fund balance from deferred debt payments in FY2020 as well as the reallocation of planned capital funding from other sources and funding reserves were used in FY2021 and FY2022 to meet debt obligations. As of June 2022, approximately \$12.5M has been received in Venue Tax since its initiation, and it is anticipated that with the continued stability in the recovery of the event industry, in FY2023 Venue Tax collections will meet 35%- 40% of the annual \$15M debt obligation for Dickies Arena.

# Public Events 5 Year Capital Improvement Program

## Public Events 5 Year Capital Improvement Program - Chapter Summary

Public Events Plan	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Asset Management	250,000	250,000	250,000	250,000	-	1,000,000
Convention Center	2,250,000	1,175,000	607,000,000	1,000,000	1,000,000	612,425,000
Dickies Arena	250,000	250,000	250,000	250,000	-	1,000,000
Will Rogers Memorial Coliseum	77,257,783	1,000,000	1,000,000	1,000,000	1,000,000	81,257,783
<b>Plan Total</b>	<b>\$ 80,007,783</b>	<b>\$ 2,675,000</b>	<b>\$ 608,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 695,682,783</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Crime Control & Prev Distr	Capital Interfund Transfer Out	136,140	-	-	-	-	136,140
Culture & Tourism	Capital Interfund Transfer Out	500,000	500,000	500,000	500,000	-	2,000,000
Culture & Tourism 2% Hotel	Capital Interfund Transfer Out	2,250,000	1,175,000	1,000,000	1,000,000	1,000,000	6,425,000
DFW Rev Sharing	Capital Interfund Transfer Out	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Future Bond	Proceeds From Sale Of Bonds	75,500,000	-	606,000,000	-	-	681,500,000
Public Events Capital	Transfer From C&T Hotel	321,643	-	-	-	-	321,643
	Transfer From Culture Tourism	300,000	-	-	-	-	300,000
<b>Total Funding Source</b>		<b>\$ 80,007,783</b>	<b>\$ 2,675,000</b>	<b>\$ 608,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 695,682,783</b>

# Public Events 5 Year Capital Improvement Program

## Asset Management Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Asset Management	Community Partnerships	PED Agreement Risk Reserve	250,000	250,000	250,000	250,000	-	1,000,000
<b>Chapter Total</b>			<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Culture & Tourism	Capital Interfund Transfer Out	250,000	250,000	250,000	250,000	-	1,000,000
<b>Total Funding Source</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>



# Public Events Capital Improvement Program

## Convention Center Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Convention Center	Facility Improvements	FWCC Exhibit Hall Lighting	950,000	-	-	-	-	950,000
		FWCC Expansion & Prj Mgmt	-	-	606,000,000	-	-	606,000,000
	Redevelopment/Renovation	FWCC Minor Renovation & Repair	1,300,000	1,175,000	1,000,000	1,000,000	1,000,000	5,475,000
<b>Chapter Total</b>			<b>\$ 2,250,000</b>	<b>\$ 1,175,000</b>	<b>\$ 607,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 612,425,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Culture & Tourism 2% Hotel	Capital Interfund Transfer Out	2,250,000	1,175,000	1,000,000	1,000,000	1,000,000	6,425,000
Future Bond	Proceeds From Sale Of Bonds	-	-	606,000,000	-	-	606,000,000
<b>Total Funding Source</b>		<b>\$ 2,250,000</b>	<b>\$ 1,175,000</b>	<b>\$ 607,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 612,425,000</b>

# Public Events 5 Year Capital Improvement Program

## Dickies Arena Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Dickies Arena	Facility Improvements	Dickies Arena	250,000	250,000	250,000	250,000	-	1,000,000
<b>Chapter Total</b>			<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Culture & Tourism	Capital Interfund Transfer Out	250,000	250,000	250,000	250,000	-	1,000,000
<b>Total Funding Source</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

# Public Events 5 Year Capital Improvement Program

## Will Rogers Memorial Coliseum Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Will Rogers Memorial Coliseum	Assessments	WRMC Future Master Plan	350,000	-	-	-	-	350,000
		WRMC- Sheep and Swine Barn Ren	33,000,000	-	-	-	-	33,000,000
		WRMC LOBBY & CONCOURSE RENOV	1,071,000	-	-	-	-	1,071,000
		WRMC Security Cameras	136,140	-	-	-	-	136,140
		WRMC CAPEX	42,500,000	-	-	-	-	42,500,000
	Redevelopment/Renovation	WRMC Minor Renovation & Repair	200,643	1,000,000	1,000,000	1,000,000	1,000,000	4,200,643
<b>Chapter Total</b>			<b>\$ 77,257,783</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 81,257,783</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Crime Control & Prev Distr	Capital Interfund Transfer Out	136,140	-	-	-	-	136,140
DFW Rev Sharing	Capital Interfund Transfer Out	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Future Bond	Proceeds From Sale Of Bonds	75,500,000	-	-	-	-	75,500,000
Public Events Capital	Transfer From C&T Hotel	321,643	-	-	-	-	321,643
	Transfer From Culture Tourism	300,000	-	-	-	-	300,000
<b>Total Funding Source</b>		<b>\$ 77,257,783</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 81,257,783</b>

# General

FY 2024 – 2028

5 Year Capital Improvement Program

# General 5 Year Capital Improvement Program

## General 5 Year Capital Improvement Program Summary

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### OVERVIEW

Multiple departments fall within the City's General Program. These departments include Communication and Public Engagement, Fire, Information Technology Solutions, Library, Neighborhood Services, Park and Recreation (including Golf), Police, Property Management, and Transportation and Public Works (including Parking).

#### **Fire Apparatus**

The City has committed to replacing the fire apparatus fleet, which enables the continued delivery of public safety to the community. The replacement plan began in 1999 and is designed to provide consistent, scheduled replacement of front-line emergency response apparatus to avoid crisis replacement that would require emergency funding and to maintain a safe and efficient apparatus fleet. The Fort Worth Fire Department currently provides emergency response services from 43 fire stations and has 139 fire apparatus with a front-line life cycle of 8-10 years and an additional 5-8 years as a reserve apparatus. The proposed funding is utilizing equipment tax notes.

#### **Police Vehicles and Equipment**

The Police Department's program for vehicles and equipment is primarily purchased and replaced through the Vehicle Replacement Program in the Crime Control and Prevention District (CCPD). The Crime Control and Prevention District (CCPD), establishing a ½ cent sales tax dedicated to crime prevention, was approved by the Fort Worth community through an election in 1995. The District has since been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods, and most recently renewed in 2020 for ten years. Revenue from the ½ cent sales tax serves a vital role in providing the necessary resources to effectively implement the capital improvement plan in all categories: vehicles, facilities, equipment, and technology.

The Police Department formulated a vehicle replacement plan that would allow the modernization of the fleet with the goal of no assigned patrol car having more than 100,000 miles. To maintain this plan, it is necessary to consistently purchase fleet replacement vehicles and move higher-mileage cars to units that have less demanding operational needs. The replacement plan focuses on the front-line patrol vehicles as these are operated around the clock with very little downtime. In addition, unmarked, undercover, and specialized vehicles are replaced as needed for police operations. The approved funding and the established vehicle rotation schedule will ensure, and optimize, officer safety, operational costs, and resale value.

The Police Department utilizes a wide variety of specialized equipment in its operational units. The provision of safe and up-to-date equipment to sworn officers, and support staff enables the continued delivery of all aspects of public safety to the community.

#### **City Facilities**

The Property Management Department is responsible for managing building maintenance and repair, facility planning as well as architectural and construction management services for City facilities (FWCC and WRMC are maintained by the Public Events Department). These fiscal resources reflect the Department's commitment to maintaining approximately 4.9 million sq. ft. of City facilities. The program reflects a sustained commitment to the upkeep of City facilities including projects such as facilities renovation and remodeling, HVAC and plumbing improvements, structural repairs, roof replacement, emergency generator replacement, carpet, ceiling tile and hard floor replacement.

# General 5 Year Capital Improvement Program

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## **Future Community Partnerships**

The City appropriates resources for future community partnerships to use in conjunction with community partners for joint capital improvement projects.

## **Park & Recreation (including Golf Course)**

The Park and Recreation and Golf represent the Department's roadmap for future project expenditures for city-wide Park System improvements and Golf capital improvements. These fiscal resources reflect the Department's commitment to replacement and renovation of existing park and golf infrastructure, as well as, provide new facilities for developing and redeveloping areas. Specifically, it includes improvements such as erosion repair, road, and parking lot repaving projects, playground replacement projects, development of new athletic field facilities, construction, and sustainment of walks and trails, installation of security lighting, irrigation improvements, and development of reserve parks.

## **Information Technology**

Information Technology has four major categories of the City's investments in technology. These categories include (1) funding to replace, upgrade or repair PCs and laptops and associated network devices; (2) funding to maintain and improve the City's core technical infrastructure (the computing environment is highly centralized leveraging a shared infrastructure); (3) funding to maintain and improve the City's software-based information systems. These include citizen-facing systems as well as enterprise-wide systems for all departments and department-specific systems. These systems are managed on a system upgrade schedule with major projects being identified as needed; (4) funding to upgrade or replace major computer systems across departments or the enterprise. The scope of the systems either benefits the entire organization or supports large departmental operations that require significant investments in resources and time.

The IT Solutions Department strives to contribute to the City's strategic goals, mission, and vision by implementing innovative state-of-the-art solutions. One of the primary roles of the department is to guide the use of technology for the City by listening to the business and operational needs of departments and implementing enterprise solutions that will benefit the whole organization. The capital planning process allows IT Solutions and user departments to identify needs that are coordinated, prioritized, and presented to the City leadership during the budget/capital planning process for approval.

The development and implementation of the five-year Capital Improvement Plan ensure that technology is upgraded and maintained to meet the needs of the departments and citizens. In addition, the City intends to leverage new technology to improve efficiency and meet the business needs of the organization. These initiatives will ensure that the department can not only continue to support current systems but will also grow them to meet the technology needs of the City's departments.

## **Neighborhood Improvement**

Neighborhood Improvement reflects the City's sustained commitment to the use of capital funding to support Neighborhood Improvement Strategies (NIS). In FY2024, the City has doubled NIS to serve two Neighborhoods per year. While the specific improvements will be tailored to the need of each neighborhood, activities supported by these funds include (but are not limited to) substandard building abatement, urban forestry to improve roadside conditions, streetlight installation, and security camera installation. New to FY2024, \$2 million has been added to the Priority Repair Program for 200 additional residential homes to increase homeownership and help Fort Worth homeowners in need of emergency or mechanical system home repair. This is additional support to the existing program with funding through grants. These enable the use of capital monies for demonstrable, lasting improvements in the community and reflects the commitment of the Neighborhood Services Department to make neighborhoods cleaner and safer, both now, and in the future.

# General 5 Year Capital Improvement Program

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## **Transportation**

The Street System serves all modes of transportation - vehicles, pedestrians, bicycles, and public transportation providers, creating a mobile community that stimulates economic growth, revitalizing existing development, developing City growth centers, and building strong neighborhoods. Continued investment in the street infrastructure is critical to ensure that existing assets are functioning at their desired level and that new streets and facilities are added to serve the continued economic development and growth of the City and region.

## **VERF**

The Vehicle and Equipment Replacement Fund (VERF) contains includes planned appropriations to manage the acquisition of the City's General Fund, Community Tree Planting Program, Capital Projects Services, and Culture and rolling stock, which includes automobiles, motorcycles, specialized mobile equipment, and other motor driver capital assets.

# General 5 Year Capital Improvement Program

## General 5 Year Capital Improvement Program – Chapter Summary

Chapter	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Asset Management	380,564	125,000	50,000	50,000	50,000	655,564
Capital Outlay	39,073,950	31,391,383	33,065,648	35,687,272	31,966,388	171,184,641
City Facilities	6,017,000	5,400,000	5,620,000	5,934,000	6,258,000	29,229,000
Community Improvements	24,791,891	41,529,817	29,035,718	21,180,952	21,532,737	138,071,115
Information Technology	16,447,055	18,280,592	14,169,912	15,164,384	17,076,683	81,138,626
Transportation	55,338,635	51,952,000	54,026,000	56,183,000	58,425,000	275,924,635
<b>Plan Total</b>	<b>\$ 142,049,095</b>	<b>\$ 148,678,792</b>	<b>\$ 135,967,278</b>	<b>\$ 134,199,608</b>	<b>\$ 135,308,808</b>	<b>\$ 696,203,581</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
7 Year Equipment Tax Notes	Proceeds From Tax Notes	13,364,355	13,900,382	14,460,047	15,034,449	15,881,172	72,640,405
Alliance Maintenance Facility	Capital Interfund Transfer Ou	760,000	-	-	-	-	760,000
Cable TV PEG	PEG Revenue	667,164	800,000	800,000	800,000	800,000	3,867,164
Capital Projects Service	Capital Interfund Transfer Ou	113,000	113,000	113,000	113,000	113,000	565,000
	VERF Transfer-Out	693,101	400,000	400,000	400,000	400,000	2,293,101
CFA Developer	Developer Cash Contribution	6,615,000	6,945,750	7,293,038	7,657,690	7,960,877	36,472,355
Community Tree Planting Prog	VERF Transfer-Out	180,000	-	-	-	-	180,000
Crime Control & Prev Distr	Capital Interfund Transfer Ou	21,185,913	13,106,001	13,655,601	14,164,301	14,870,216	76,982,032
	IT Refresh Transfer Out	2,359,245	3,152,978	3,359,197	3,606,660	4,126,331	16,604,411
Culture & Tourism	IT Refresh Transfer Out	14,698	17,638	21,165	25,398	34,287	113,186
	VERF Transfer-Out	287,745	200,000	200,000	200,000	200,000	1,087,745
Environmental Protection	IT Refresh Transfer Out	6,681	8,017	9,621	11,545	15,586	51,450
Fleet & Equipment Serv	Capital Interfund Transfer Ou	165,000	695,000	335,000	615,000	200,000	2,010,000
	IT Refresh Transfer Out	24,000	-	25,231	25,231	25,231	99,693
General Capital Projects	Contributions From Others	16,000	-	13,000	13,000	13,000	55,000
	Lease Revenue	26,512	26,250	33,750	26,250	26,250	139,012
General Fund	Capital Interfund Transfer Ou	7,037,000	5,042,505	57,000	57,000	12,000	12,205,505
	IT Refresh Transfer Out	2,427,035	2,922,931	3,299,680	3,751,726	4,696,071	17,097,443
	Paygo Interfund Transfer Out	76,331,635	69,545,000	72,287,000	75,138,000	77,328,900	370,630,535
	VERF Transfer-Out	5,500,000	5,500,000	6,500,000	7,683,522	3,000,000	28,183,522
General Gas Lease Capital Prj	Interest Earnings	195,760	195,760	195,760	195,760	195,760	978,800
Govt Community Facilities Agmt	Developer Cash Contribution	1,212,750	1,273,388	1,337,057	1,403,910	1,460,066	6,687,171
Info Technology Systems	Capital Interfund Transfer Ou	-	75,000	-	75,000	-	150,000
	IT Refresh Transfer Out	249,459	403,875	481,957	575,656	772,423	2,483,370



# General 5 Year Capital Improvement Program

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Muni Golf Gas Lease Cap Proj	Gas Lease Royalties	140,000	100,000	-	-	-	240,000
Municipal Airport	IT Refresh Transfer Out	29,288	35,146	42,175	50,610	68,324	225,543
Municipal Golf	Capital Interfund Transfer Out	-	-	100,000	200,000	200,000	500,000
	IT Refresh Transfer Out	1,640	1,968	2,362	2,834	3,826	12,630
Municipal Parking	Capital Intrafund Transfer Out	175,000	35,000	35,000	35,000	35,000	315,000
	IT Refresh Transfer Out	12,150	14,580	17,496	20,995	28,344	93,565
PARD Dedication Fees	Developer Cash Contribution	-	15,441,370	-	-	-	15,441,370
	Development Fee	1,191,052	5,090,654	5,540,817	190,233	586,000	12,598,756
	Engineering/Infrastructure Fee	24,181	442,831	210,223	-	-	677,235
	Interest Earnings	310,000	110,000	35,000	35,000	35,000	525,000
	Neighborhood Park Land Fee	125,874	-	-	-	-	125,874
	Park Planning Fee	345,598	1,186,705	3,029,964	5,000	238,775	4,806,042
PARD Gas Lease Capital Project	Gas Lease Royalties	-	1,572,109	1,572,109	1,572,109	1,572,109	6,288,436
Risk Financing	IT Refresh Transfer Out	4,636	22,271	22,271	22,271	22,271	93,720
Solid Waste	IT Refresh Transfer Out	54,585	65,501	78,602	94,332	127,335	420,355
Special Donations Cap Projects	Contributions From Others	-	15,000	177,000	165,000	15,000	372,000
Stormwater Utility	IT Refresh Transfer Out	20,720	24,864	29,837	35,808	48,336	159,565
Tree Mitigation Capital	Tree Mitigation Fee-Cntrl PPI	-	15,000	15,000	15,000	15,000	60,000
Water & Sewer	IT Refresh Transfer Out	182,318	182,318	182,318	182,318	182,318	911,590
<b>Total Funding Source</b>		<b>\$ 142,049,095</b>	<b>\$ 148,678,792</b>	<b>\$ 135,967,278</b>	<b>\$ 134,199,608</b>	<b>\$ 135,308,808</b>	<b>\$ 696,203,581</b>

# General Capital Improvement Program

## Asset Management Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Asset Management	Assessments	Online Credit Card Fees	35,000	35,000	35,000	35,000	35,000	175,000
	Pedestrian Street Enhancements/Urban Villages	UV Tree Planting Prgmbl	-	15,000	15,000	15,000	15,000	60,000
	Public Safety	CCPD Marshal vehicle and upfit	70,564	-	-	-	-	70,564
	Studies	PARD Studies	275,000	75,000	-	-	-	350,000
<b>Chapter Total</b>			<b>\$ 380,564</b>	<b>\$ 125,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 655,564</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Crime Control & Prev Distr	Capital Interfund Transfer Out	70,564	-	-	-	-	70,564
PARD Dedication Fees	Interest Earnings	310,000	110,000	35,000	35,000	35,000	525,000
Tree Mitigation Capital	Tree Mitigation Fee-Cntrl PPD	-	15,000	15,000	15,000	15,000	60,000
<b>Total Funding Source</b>		<b>\$ 380,564</b>	<b>\$ 125,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 655,564</b>

# General Capital Improvement Program

## Capital Outlay Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Outlay	Equipment	Equipment Repair	165,000	695,000	335,000	615,000	200,000	2,010,000
		Equipment-Police	125,600	166,000	189,600	146,000	272,000	899,200
		Parking Garages	175,000	35,000	35,000	35,000	35,000	315,000
	Technology Infrastructure Vehicles	Technology-Police	400,000	-	-	-	-	400,000
		Annual Fire Apparatus Replacem	13,264,355	13,800,382	14,360,047	14,934,449	15,681,172	72,040,405
		Community Tree Planting VERF	180,000	-	-	-	-	180,000
		Culture & Tourism-VERF	287,745	200,000	200,000	200,000	200,000	1,087,745
		General VERF	5,500,000	5,500,000	6,500,000	7,683,522	3,000,000	28,183,522
		Vehicles-Capital Proj Svcs	693,101	400,000	400,000	400,000	400,000	2,293,101
		Vehicles-IT	-	75,000	-	75,000	-	150,000
		Vehicles-Police	18,283,149	10,520,001	11,046,001	11,598,301	12,178,216	63,625,668
		<b>Chapter Total</b>			<b>\$ 39,073,950</b>	<b>\$ 31,391,383</b>	<b>\$ 33,065,648</b>	<b>\$ 35,687,272</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
7 Year Equipment Tax Notes	Proceeds From Tax Notes	13,264,355	13,800,382	14,360,047	14,934,449	15,681,172	72,040,405
Capital Projects Service	VERF Transfer-Out	693,101	400,000	400,000	400,000	400,000	2,293,101
Community Tree Planting Prog	VERF Transfer-Out	180,000	-	-	-	-	180,000
Crime Control & Prev Distr	Capital Interfund Transfer Out	18,808,749	10,686,001	11,235,601	11,744,301	12,450,216	64,924,868
Culture & Tourism	VERF Transfer-Out	287,745	200,000	200,000	200,000	200,000	1,087,745
Fleet & Equipment Serv	Capital Interfund Transfer Out	165,000	695,000	335,000	615,000	200,000	2,010,000
General Fund	VERF Transfer-Out	5,500,000	5,500,000	6,500,000	7,683,522	3,000,000	28,183,522
Info Technology Systems	Capital Interfund Transfer Out	-	75,000	-	75,000	-	150,000
Municipal Parking	Capital Intrafund Transfer Out	175,000	35,000	35,000	35,000	35,000	315,000
<b>Total Funding Source</b>		<b>\$ 39,073,950</b>	<b>\$ 31,391,383</b>	<b>\$ 33,065,648</b>	<b>\$ 35,687,272</b>	<b>\$ 31,966,388</b>	<b>\$ 171,184,641</b>

# General Capital Improvement Program

## City Facilities Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
City Facilities	Facility Improvements	Alliance Maint Facility Repair	760,000	-	-	-	-	760,000
		Fire Station Maintenance	100,000	100,000	100,000	100,000	200,000	600,000
	Redevelopment/Renovation	First Flight Park	16,000	-	13,000	13,000	13,000	55,000
		Golf Improvements	140,000	100,000	100,000	200,000	200,000	740,000
		Minor Repair & Renovate Cityw	545,000	565,760	587,390	608,606	632,110	2,938,866
		Recurring Facility Mtn & Rpr	2,506,000	2,606,240	2,710,490	2,818,909	2,931,666	13,573,305
		Roof Repair & Replace Citywide	1,950,000	2,028,000	2,109,120	2,193,485	2,281,224	10,561,829
<b>Chapter Total</b>		<b>\$ 6,017,000</b>	<b>\$ 5,400,000</b>	<b>\$ 5,620,000</b>	<b>\$ 5,934,000</b>	<b>\$ 6,258,000</b>	<b>\$ 29,229,000</b>	

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
7 Year Equipment Tax Notes	Proceeds From Tax Notes	100,000	100,000	100,000	100,000	200,000	600,000
Alliance Maintenance Facility	Capital Interfund Transfer Out	760,000	-	-	-	-	760,000
General Capital Projects	Contributions From Others	16,000	-	13,000	13,000	13,000	55,000
General Fund	Paygo Interfund Transfer Out	5,001,000	5,200,000	5,407,000	5,621,000	5,845,000	27,074,000
Muni Golf Gas Lease Cap Proj	Gas Lease Royalties	140,000	100,000	-	-	-	240,000
Municipal Golf	Capital Interfund Transfer Out	-	-	100,000	200,000	200,000	500,000
<b>Total Funding Source</b>		<b>\$ 6,017,000</b>	<b>\$ 5,400,000</b>	<b>\$ 5,620,000</b>	<b>\$ 5,934,000</b>	<b>\$ 6,258,000</b>	<b>\$ 29,229,000</b>

# General Capital Improvement Program

## Community Improvements Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Community Improvements	Community Facilities Agreements	CFA Bucket	7,827,750	8,219,138	8,630,095	9,061,600	9,420,943	43,159,526
		Community Partnerships	Future Community Partnerships	750,000	750,000	750,000	750,000	-
	Community Partnerships	FWPA Collection Management	195,760	195,760	195,760	195,760	195,760	978,800
		William McDonald (SE) YMCA	12,000	12,000	12,000	12,000	12,000	60,000
		Drives and Parking Lots	PARD Roads and Parking	300,000	-	-	-	300,000
	Education	Public Education and Governmen	667,164	800,000	800,000	800,000	800,000	3,867,164
	Facility Improvements	Mayfest Lease Agreement	26,512	26,250	26,250	26,250	26,250	131,512
		Nature Center Improvements	-	215,000	177,000	365,000	15,000	772,000
		NS Equipment Replacement	45,000	45,000	45,000	45,000	-	180,000
		PARD Maintenance & Replacement	3,617,989	8,390,444	6,261,063	2,667,109	3,254,184	24,190,789
	Redevelopment/Renovation	PARD New Enhancements	1,158,716	18,567,225	7,654,050	2,607,233	2,676,600	32,663,824
		PARD Rec Fitness Equipment	105,000	105,000	105,000	105,000	105,000	525,000
		Colonial Lease Agreements	-	-	7,500	-	-	7,500
		Neighborhood Improv. Strat.	8,086,000	4,204,000	4,372,000	4,546,000	4,727,000	25,935,000
	Rehabilitation	Priority Repair for Homeowners	2,000,000	-	-	-	-	2,000,000
	<b>Chapter Total</b>			<b>\$ 24,791,891</b>	<b>\$ 41,529,817</b>	<b>\$ 29,035,718</b>	<b>\$ 21,180,952</b>	<b>\$ 21,532,737</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Cable TV PEG	PEG Revenue	667,164	800,000	800,000	800,000	800,000	3,867,164
CFA Developer	Developer Cash Contributions	6,615,000	6,945,750	7,293,038	7,657,690	7,960,877	36,472,355
General Capital Projects	Lease Revenue	26,512	26,250	33,750	26,250	26,250	139,012
General Fund	Capital Interfund Transfer Out	2,157,000	57,000	57,000	57,000	12,000	2,340,000
	Paygo Interfund Transfer Out	12,231,000	8,483,000	8,789,000	9,108,000	8,665,900	47,276,900
General Gas Lease Capital Prj	Interest Earnings	195,760	195,760	195,760	195,760	195,760	978,800
Govt Community Facilities Agmt	Developer Cash Contributions	1,212,750	1,273,388	1,337,057	1,403,910	1,460,066	6,687,171
PARD Dedication Fees	Developer Cash Contributions	-	15,441,370	-	-	-	15,441,370
	Development Fee	1,191,052	5,090,654	5,540,817	190,233	586,000	12,598,756
	Engineerng/Infrastructure Fee	24,181	442,831	210,223	-	-	677,235
	Neighborhood Park Land Fee	125,874	-	-	-	-	125,874
PARD Gas Lease Capital Project	Park Planning Fee	345,598	1,186,705	3,029,964	5,000	238,775	4,806,042
	Gas Lease Royalties	-	1,572,109	1,572,109	1,572,109	1,572,109	6,288,436
Special Donations Cap Projects	Contributions From Others	-	15,000	177,000	165,000	15,000	372,000
<b>Total Funding Source</b>		<b>\$ 24,791,891</b>	<b>\$ 41,529,817</b>	<b>\$ 29,035,718</b>	<b>\$ 21,180,952</b>	<b>\$ 21,532,737</b>	<b>\$ 138,071,115</b>

# General Capital Improvement Program

## Information Technology Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Information Technology	Business Applications	Business Applications-IT	1,261,600	1,435,680	1,299,190	1,065,010	1,034,860	6,096,340
		Hardware	IT Radio Refresh - GF	1,039,108	1,049,230	1,051,238	1,053,596	1,053,596
	Technology Infrastructure	IT Radio Refresh -OF	1,695,783	2,339,938	2,365,169	2,365,169	2,365,169	11,131,228
		PC Refresh - General - IT	1,387,927	1,873,701	2,248,442	2,698,130	3,642,475	11,850,675
		PC Refresh - Other Funds - IT	1,263,637	1,589,218	1,907,063	2,288,489	3,089,443	10,137,850
		Capital Projects Svcs Business	113,000	113,000	113,000	113,000	113,000	565,000
		ERP IT	750,000	250,000	250,000	250,000	250,000	1,750,000
Technology Infrastructure-IT	8,936,000	9,629,825	4,935,810	5,330,990	5,528,140	34,360,765		
<b>Chapter Total</b>			<b>\$16,447,055</b>	<b>\$18,280,592</b>	<b>\$14,169,912</b>	<b>\$15,164,384</b>	<b>\$17,076,683</b>	<b>\$81,138,626</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Projects Service	Capital Interfund Transfer Out	113,000	113,000	113,000	113,000	113,000	565,000
Crime Control & Prev Distr	Capital Interfund Transfer Out	2,306,600	2,420,000	2,420,000	2,420,000	2,420,000	11,986,600
	IT Refresh Transfer Out	2,359,245	3,152,978	3,359,197	3,606,660	4,126,331	16,604,411
Culture & Tourism	IT Refresh Transfer Out	14,698	17,638	21,165	25,398	34,287	113,186
Environmental Protection	IT Refresh Transfer Out	6,681	8,017	9,621	11,545	15,586	51,450
Fleet & Equipment Serv	IT Refresh Transfer Out	24,000	-	25,231	25,231	25,231	99,693
General Fund	Capital Interfund Transfer Out	4,880,000	4,985,505	-	-	-	9,865,505
	IT Refresh Transfer Out	2,427,035	2,922,931	3,299,680	3,751,726	4,696,071	17,097,443
	Paygo Interfund Transfer Out	3,761,000	3,910,000	4,065,000	4,226,000	4,393,000	20,355,000
Info Technology Systems	IT Refresh Transfer Out	249,459	403,875	481,957	575,656	772,423	2,483,370
Municipal Airport	IT Refresh Transfer Out	29,288	35,146	42,175	50,610	68,324	225,543
Municipal Golf	IT Refresh Transfer Out	1,640	1,968	2,362	2,834	3,826	12,630
Municipal Parking	IT Refresh Transfer Out	12,150	14,580	17,496	20,995	28,344	93,565
Risk Financing	IT Refresh Transfer Out	4,636	22,271	22,271	22,271	22,271	93,720
Solid Waste	IT Refresh Transfer Out	54,585	65,501	78,602	94,332	127,335	420,355
Stormwater Utility	IT Refresh Transfer Out	20,720	24,864	29,837	35,808	48,336	159,565
Water & Sewer	IT Refresh Transfer Out	182,318	182,318	182,318	182,318	182,318	911,590
<b>Total Funding Source</b>		<b>\$16,447,055</b>	<b>\$18,280,592</b>	<b>\$14,169,912</b>	<b>\$15,164,384</b>	<b>\$17,076,683</b>	<b>\$81,138,626</b>

# General Capital Improvement Program

## Transportation Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Transportation	Community Partnerships	Transit Initiatives	895,000	964,000	1,036,000	1,111,000	1,189,000	5,195,000
	Sidewalk Infrastructure	Sidewalk Improvements	2,965,035	2,828,000	2,907,000	2,989,000	3,074,000	14,763,035
	Street Light Infrastructure	Street Lighting Programmable	2,963,851	2,772,000	2,882,000	2,997,000	3,116,000	14,730,851
	Street Maintenance	Contract Bridge Maintenance	2,195,504	2,054,000	2,136,000	2,221,000	2,309,000	10,915,504
		Contract Street Maintenance	28,376,412	27,191,000	28,278,000	29,409,000	30,585,000	143,839,412
		Guardrails & Barricades	873,000	907,000	943,000	980,000	1,019,000	4,722,000
	Traffic Signals	Pavement Markings	7,546,345	7,060,000	7,342,000	7,635,000	7,940,000	37,523,345
		Pavement Mgmt - Reclamation	611,391	572,000	594,000	617,000	641,000	3,035,391
		Traffic System Maintenance	8,128,097	7,604,000	7,908,000	8,224,000	8,552,000	40,416,097
		City Hall Improvements	784,000	-	-	-	-	784,000
<b>Chapter Total</b>			<b>\$ 55,338,635</b>	<b>\$ 51,952,000</b>	<b>\$ 54,026,000</b>	<b>\$ 56,183,000</b>	<b>\$ 58,425,000</b>	<b>\$ 275,924,635</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	Paygo Interfund Transfer Out	55,338,635	51,952,000	54,026,000	56,183,000	58,425,000	275,924,635
<b>Total Funding Source</b>		<b>\$ 55,338,635</b>	<b>\$ 51,952,000</b>	<b>\$ 54,026,000</b>	<b>\$ 56,183,000</b>	<b>\$ 58,425,000</b>	<b>\$ 275,924,635</b>

# **Solid Waste**

**FY 2024 – 2028**

**5 Year Capital Improvement Program**



# Solid Waste 5 Year Capital Improvement Program

## Solid Waste 5 Year Capital Improvement Program Summary

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### OVERVIEW

Before 2003, the City collected residential garbage. Through a competitive purchasing process, the City selected a private contractor to replace City services. Commercial collection is an open market and customers can choose their contractor. Single-family residents receive once-a-week garbage, yard trimmings, and recycling services and once-a-month bulk collections as a part of their monthly city utility bill. The City uses a Pay-As-You-Throw (PAYT) system where residents are billed by garbage cart size with recycling carts, yard trimmings, and bulk provided free of charge but subject to weekly set out limits. Most solid waste contracts run in 10-year increments. The collection program contract was renewed early in December 2021.

The Code Compliance Department - Solid Waste Services manages the private contracts and provides other core services. Solid Waste Services consists of three primary sections: Contract Compliance, Litter and Illegal Dumping Operations, and the Citizens Drop-off Stations.

The Contract Compliance Section is responsible for overseeing multiple City contracts for the residential solid waste collection and recycling processing services provided by Waste Management, as well as operations of the City's Southeast Landfill and transportation services for drop-off station containers provided by Republic Services. Solid Waste Services also manages the Grants of Privilege Program for authorized and permitted commercial solid waste haulers. This program collects 10% of the contractor's gross receipts and 5% is transferred to the General Fund for street repairs and maintenance.

The Litter and Illegal Dumping Operations section is responsible for overseeing and responding to reported illegal dump complaints or sites, dead animal collections, litter abatement, and related code enforcement activities. Code enforcement officers dedicate approximately 45% of their time to solid waste education, enforcement, and abatement. This results in a transfer from the Solid Waste Fund to the General Fund to pay for this portion of their salary and benefits.

The Citizens Drop-off Station section coordinates and manages the four existing Citizens Drop-off Stations. The Drop-off Stations are accessible for all Fort Worth residential solid waste customers to dispose of and recycle materials that are accepted in the residential collection program. They provide a convenient and accessible solution for higher volumes of waste that are produced during landscaping, move-in/move-out, spring cleaning, etc. Since the Drop-off Stations were built, illegal dumping has dropped significantly.

### CAPITAL IMPROVEMENT STRATEGY

The development and implementation of the 5-year CIP will assure that the Solid Waste Fund is managed to flatten industry-based and cyclical environmental events and minimize residential rate fluctuations between major contracted services, program enhancements, and capital projects. In 2014, the City began a long journey to update and revise Fort Worth's existing Solid Waste Plan (CSWMP). The previous plan was developed in 1995; nonetheless, the world has changed significantly since then. The new plan outlines future improvements, programs, and new technology for providing a safe and cost-effective/integrated solid waste program through 2037. The 2017-2037 Comprehensive Solid Waste Management Plan was unanimously adopted by City Council on September 12, 2017.

The City is currently reviewing the fee structure for the Solid Waste Fund. The last rate increase for Solid Waste was in 2006. The existing rates no longer support both operations and investment in capital. The 5-Year CIP for Solid Waste has been suspended pending the current financial review, but the Solid Waste division is replacing vehicles and equipment as needed and financially able.

# Solid Waste 5 Year Capital Improvement Program

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## CAPITAL REVENUE SOURCES

### Fund Balance

The Solid Waste Enterprise Fund balance serves as a source of cash funding for capital projects to meet the City of Fort Worth’s 20-year solid waste.

# Solid Waste 5 Year Capital Improvement Program

## Solid Waste 5 Year Capital Improvement Program – Chapter Summary

Chapter	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Outlay	960,858	1,150,000	1,250,000	1,175,000	1,075,000	5,610,858
City Facilities	50,000	1,495,000	1,765,000	1,000,000	1,000,000	5,310,000
Waste and Litter Management	-	75,000	75,000	-	-	150,000
<b>Plan Total</b>	<b>\$ 1,010,858</b>	<b>\$ 2,720,000</b>	<b>\$ 3,090,000</b>	<b>\$ 2,175,000</b>	<b>\$ 2,075,000</b>	<b>\$ 11,070,858</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Environmental Protection	Capital Interfund Transfer Out	210,858	1,720,000	1,990,000	1,175,000	1,075,000	6,170,858
Solid Waste	Capital Intrafund Transfer Out	800,000	1,000,000	1,100,000	1,000,000	1,000,000	4,900,000
<b>Total Funding Source</b>		<b>\$ 1,010,858</b>	<b>\$ 2,720,000</b>	<b>\$ 3,090,000</b>	<b>\$ 2,175,000</b>	<b>\$ 2,075,000</b>	<b>\$ 11,070,858</b>

# Solid Waste Capital Improvement Program

## Capital Outlay Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Outlay	Vehicles	ENV FUND-VEHICLE REPL (P00117)	-	75,000	75,000	75,000	75,000	300,000
		Vehicles & Equipment - Environ	160,858	75,000	75,000	100,000	-	410,858
		Vehicles & Equipment-Solid Was	800,000	1,000,000	1,100,000	1,000,000	1,000,000	4,900,000
<b>Chapter Total</b>			<b>\$ 960,858</b>	<b>\$ 1,150,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,175,000</b>	<b>\$ 1,075,000</b>	<b>\$ 5,610,858</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Environmental Protection	Capital Interfund Transfer Out	160,858	150,000	150,000	175,000	75,000	710,858
Solid Waste	Capital Intrafund Transfer Out	800,000	1,000,000	1,100,000	1,000,000	1,000,000	4,900,000
<b>Total Funding Source</b>		<b>\$ 960,858</b>	<b>\$ 1,150,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,175,000</b>	<b>\$ 1,075,000</b>	<b>\$ 5,610,858</b>

# Solid Waste Capital Improvement Program

## City Facilities Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
City Facilities	Facility Improvements	Petrol Storage Tank Imp	-	120,000	120,000	-	-	240,000
		Projects for removal of hazard	50,000	1,375,000	1,645,000	1,000,000	1,000,000	5,070,000
<b>Chapter Total</b>			<b>\$ 50,000</b>	<b>\$ 1,495,000</b>	<b>\$ 1,765,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,310,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Environmental Protection	Capital Interfund Transfer Out	50,000	1,495,000	1,765,000	1,000,000	1,000,000	5,310,000
<b>Total Funding Source</b>		<b>\$ 50,000</b>	<b>\$ 1,495,000</b>	<b>\$ 1,765,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,310,000</b>

# Solid Waste Capital Improvement Program

## Waste and Litter Management Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Waste and Litter Management	Studies	Asbestos Abatement	-	75,000	75,000	-	-	150,000
<b>Chapter Total</b>			<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Environmental Protection	Capital Interfund Transfer Out	-	75,000	75,000	-	-	150,000
<b>Total Funding Source</b>		<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

# Stormwater

FY 2024 – 2028

5 Year Capital Improvement Program

# Stormwater 5 Year Capital Improvement Program

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## Stormwater 5 Year Capital Improvement Program Summary

### INTRODUCTION

Fort Worth's Stormwater Management Program is a very capital-intensive enterprise, which requires continuous investment in extensive above and below-ground infrastructure. Continued investment in the drainage system is a prerequisite for the health and safety of the community it serves as well as economic growth and prosperity in the future. The program's 5-year budget, including estimated revenue and debt sale from an FY24 15% utility fee increase, for capital projects is \$120.6 million to mitigate flood risk, ensure system reliability by rehabilitating aging infrastructure and facilities, support Council's strategic vision priorities and the City's bond programs, meet corporate priorities, and improve livability and economic vitality in areas where existing development is hampered by chronic flooding.

### OVERVIEW

The City of Fort Worth, Transportation and Public Works Department Stormwater Management Program (SWMP) mission is to protect people and property from harmful stormwater runoff. This is accomplished through: the operation, maintenance, and improvement of the City's drainage system; the regulation of new development both inside and outside of the FEMA floodplain; the review of private development for compliance with City drainage standards; and by warning and informing the public regarding flooding and erosion risks and water quality practices.

The City's drainage system includes over 1,000 miles of underground pipe and culverts, approximately 230 miles of the engineered drainage channel, over 28,000 drainage inlets, and numerous other drainage facilities such as detention basins, and bar ditches.

The FY 2024 – 2028 Capital Improvement Program (CIP) increased resources to mitigate flood risk, ensure system reliability by replacing or rehabilitating aging infrastructure and facilities, restore highly eroded drainage channels, mitigate hazardous road overtopping, improve flood warning, quickly respond to small project needs identified by the community and council often identified after heavy rain events, support the City's bond programs through partnership projects, and meet corporate priorities.

### CAPITAL IMPROVEMENT STRATEGY

The SWMP's Capital Improvement Strategy is driven by its mission to protect people and property from harmful stormwater runoff. The capital program is public safety focused, meaning that projects are prioritized and resources are allocated considering risk. The CIP is informed by many sources from within the SWMP and the City as well as external entities. These sources include:

**Planning effort/risk assessments:** The SWMP conducts engineering assessments to understand the degree and cause of flooding in various parts of the City and develop conceptual alternatives to mitigate the risk. This information is used to prioritize the use of capital improvement funding and to develop tools for comparing and explaining the relative level of flood risk throughout the City.



# Stormwater 5 Year Capital Improvement Program

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**Historical flooding/customer reports:** The SWMP investigates customer reports of drainage problems. If the reported problem is something for which the SWMP is responsible, and as priorities and resources dictate, projects are initiated to correct problems that are within the existing resource capacity of the program. When current resources aren't sufficient to initiate corrective action, the problem is prioritized with other unfunded needs for project initiation as priorities and funding availability allow.

**Corporate Priorities:** The SWMP provides drainage improvements or relocation projects in support of City Council-approved priority programs for the development of the city. Examples of these types of programs include improvements in Super Majority/Minority Areas, the Fort Worth Central City Project, and the Cultural District improvements.

**Development Agreements/Community Facilities Agreements:** The Policy for the Installation of Community Facilities approved by the City Council provides for the SWMP's participation in upsizing drainage facilities beyond the size required to offset the impact of a proposed development to provide additional flood protection in the broader area. The SWMP's staff is in regular contact with the development community to identify opportunities for collaboration.

**Collaboration with other public entities:** In developing capital projects, sometimes the property of other public entities is located in an area where an improvement could be effective and/or the interests of another public entity could be served by the improvement. In such cases, SWMP staff engages with staff from the other entity to determine if there is an opportunity for a mutually beneficial project. Past efforts in this regard have resulted in partnerships with the Fort Worth Independent School District.

**Legislative and Regulatory Mandates:** The Federal Government through the U.S. Environmental Protection Agency (USEPA) and the Texas Legislature through the Texas Commission on Environmental Quality (TCEQ) regulate the operation and maintenance of the City's drainage system through the Municipal Separate Storm Sewer System (MS4) permit program. Various aspects of the SWMP CIP are reported to maintain compliance with MS4 permit requirements. Similarly, the effective execution of the SWMP is a key part of the City's standing with the Federal Emergency Management Agency's National Flood Insurance Program.

**Condition Assessment and Maintenance History:** A high priority for the SWMP is to optimize the performance and maintainability of the existing system. Toward that end, investments are made in rehabilitating degraded drainage channels to perform as designed and to facilitate ongoing maintenance; assessing the pipe system to understand risk and prioritize projects so that rehabilitation funds can be directed to the most critical parts of the system; maintaining and expanding the GIS map for the system to make asset management and the assessment and response to drainage problems as efficiently as possible; and technology and fleet upgrades that enhance efficiency in maintaining, repairing, and improving the system. SWMP staff routinely inspect various aspects of the City's drainage system, either visually or via Closed Circuit Television, to identify, prioritize, and program infrastructure improvements, rehabilitation, and maintenance projects. The SWMP's work order system is invaluable in identifying recurring drainage problems so that in-depth investigation can identify underlying causes and develop solutions.

**Coordination with the CIPs of other City Departments/Divisions:** The SWMP coordinates with other departments and divisions such as TPW Capital Delivery, Water, Parks, and Development Services to identify areas where priorities and plans overlap so that collaborative projects can be developed that achieve multiple goals.

**CIP Priority Criteria:** The SWMP CIP is directly linked to the goals of public safety, improving neighborhoods and communities, removing flood risk from structures from floodplains, and encouraging economic growth. The SWMP's specific goals and project prioritization scores methodology are aligned with City-wide strategic goals as reflected in the capital project prioritization system used for the City's Comprehensive Plan.

# Stormwater 5 Year Capital Improvement Program

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## **CAPITAL REVENUE SOURCES**

The SWMP has identified funding for the five-year CIP from Paygo cash from utility fee revenues. Paygo for capital is budgeted each year and recovered through the rates charged to the SWMP's ratepayers. In addition, in 2019 City Council approved a 6.5% fee increase that took effect in January 2020 and provided the capacity for a 5-year revenue bond program of over \$96 million to help accelerate critical infrastructure projects focusing on mitigating hazardous road overtopping, rehabilitating aging storm drain pipes, restoring high eroded channels, and implementing one large flood mitigation project phase. The first tranche in the amount of \$53 million was issued in November 2020 with the second tranche planned in FY24. The second issuance of roughly \$43 million was accelerated from FY24 to FY23 in May 2023 due to the progress encumbering the initial debt. A 15% Stormwater Utility Fee increase in FY24 will provide the capacity for an estimated \$160 million revenue bond program over 12 years to implement phased, large-scale flood mitigation improvements.

# Stormwater 5 Year Capital Improvement Program

## Stormwater 5 Year Capital Improvement Program – Chapter Summary

Chapter		FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Outlay		5,221,500	1,919,000	1,919,000	1,919,000	1,919,000	12,897,500
Drainage Erosion Control		12,657,346	12,241,710	52,484,686	14,026,284	14,995,511	106,405,537
Information Technology		775,000	150,000	150,000	150,000	150,000	1,375,000
<b>Plan Total</b>		<b>\$ 18,653,846</b>	<b>\$ 14,310,710</b>	<b>\$ 54,553,686</b>	<b>\$ 16,095,284</b>	<b>\$ 17,064,511</b>	<b>\$ 120,678,037</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Stormwater Utility	Capital Intrafund Transfer Ou	18,653,846	14,310,710	15,188,686	16,095,284	17,064,511	81,313,037
<b>Total Funding Source</b>		<b>\$ 18,653,846</b>	<b>\$ 14,310,710</b>	<b>\$ 54,553,686</b>	<b>\$ 16,095,284</b>	<b>\$ 17,064,511</b>	<b>\$ 120,678,037</b>

# Stormwater 5 Year Capital Improvement Program

## Capital Outlay Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Capital Outlay	Equipment	Minor Equipment	100,000	109,000	109,000	109,000	109,000	536,000
	Floodplain Management	Hazard Warning Initiatives	1,200,000	150,000	150,000	150,000	150,000	1,800,000
	Hardware	Technology	-	100,000	100,000	100,000	100,000	400,000
	Heavy Equipment	Vehicles-Stormwater	3,921,500	1,560,000	1,560,000	1,560,000	1,560,000	10,161,500
<b>Chapter Total</b>			<b>\$ 5,221,500</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 12,897,500</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Stormwater Utility	Capital Intrafund Transfer Out	5,221,500	1,919,000	1,919,000	1,919,000	1,919,000	12,897,500
<b>Total Funding Source</b>		<b>\$ 5,221,500</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 1,919,000</b>	<b>\$ 12,897,500</b>

# Stormwater 5 Year Capital Improvement Program

## Drainage Erosion Control Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Drainage Erosion Control	Drainage Improvements	Drainage Improvement Projects	2,790,935	3,380,989	2,997,744	3,109,562	3,100,311	15,379,541
		Flooding Assessments	600,000	600,000	600,000	600,000	600,000	3,000,000
	Floodplain Management	Floodplain Management Projects	300,000	300,000	300,000	300,000	300,000	1,500,000
		Large Flood Mitigation	2,985,293	-	39,365,000	-	-	42,350,293
	Neighborhood Drainage Improvements	Minor Neighborhood Drainage Ir	-	150,000	150,000	150,000	150,000	600,000
	Redevelopment/Renovation	Stormdrain Pipe Rehab	850,000	2,389,319	3,145,951	3,866,722	4,845,200	15,097,192
	Rehabilitation	Total Channel Restoration Bond	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Roadway Crossing & Channel Improvements	SW Hazardous Rd Overtopping	4,131,118	4,421,402	4,925,991	5,000,000	5,000,000	23,478,511
<b>Chapter Total</b>			<b>\$ 12,657,346</b>	<b>\$ 12,241,710</b>	<b>\$ 52,484,686</b>	<b>\$ 14,026,284</b>	<b>\$ 14,995,511</b>	<b>\$ 106,405,537</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Stormwater Utility	Capital Intrafund Transfer Out	12,657,346	12,241,710	13,119,686	14,026,284	14,995,511	67,040,537
<b>Total Funding Source</b>		<b>\$ 12,657,346</b>	<b>\$ 12,241,710</b>	<b>\$ 52,484,686</b>	<b>\$ 14,026,284</b>	<b>\$ 14,995,511</b>	<b>\$ 106,405,537</b>

# Stormwater 5 Year Capital Improvement Program

## Information Technology Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Information Technology	Business Applications	GIS Data Mgmt	775,000	150,000	150,000	150,000	150,000	1,375,000
<b>Chapter Total</b>			<b>\$ 775,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 1,375,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Stormwater Utility	Capital Intrafund Transfer Out	775,000	150,000	150,000	150,000	150,000	1,375,000
<b>Total Funding Source</b>		<b>\$ 775,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 1,375,000</b>

# Water

FY 2024 – 2028

5 Year Capital Improvement Program

# Water 5 Year Capital Improvement Program

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## Water 5 Year Capital Improvement Program Summary

### OVERVIEW

The Fort Worth Water Department (Utility) is a regional provider of water and sewer services to more than 1.4 million people in Fort Worth and surrounding communities, including 33 wholesale water customers, 23 wholesale wastewater customers, and three wholesale reclaimed water customers. Fort Worth's system has a total treatment capacity of 510 million gallons per day (MGD) for drinking water and 166 MGD for wastewater, with five water treatment plants and one water reclamation facility. The Fort Worth utility includes more than 3,914 miles of pipe in the water distribution system, 3,788 miles in the collection system, and a wide-ranging assembly of pump stations, lift stations, and storage facilities to serve its customers. Fort Worth's utility provides approximately \$4.5 billion in original cost fixed assets and is a very capital-intensive enterprise, which requires continuous investment in extensive above- and below-ground infrastructure.

Continued investment in the utility system is a prerequisite for the health and safety of the community it serves, along with economic growth and prosperity in the future. The FY 2024-2028 Capital Improvement Program (CIP) funds capital improvements required to ensure system reliability by replacing aging infrastructure and facilities, complying with regulatory requirements, supporting the City's bond programs for street rehabilitation, meeting corporate priorities, and serving anticipated growth in the system.

### CAPITAL IMPROVEMENT STRATEGY

The Utility's mission is to enable our community to thrive with clean water done right every time. The Water Department is responsible for providing safe and reliable water and wastewater service with environmental integrity. This mission serves as the basis for the CIP. The CIP is developed from exterior sources as well as sources that are within the Utility and the City. These sources include:

**Master Plans (Systems, Operational, and Technology):** Master Plans are developed to provide a road map for future facilities to be installed generally within a 20-year timeframe, with updates performed every ten years. System Master Plans include the Water and Wastewater Master Plans, which project growth-related facility needs in the water and wastewater systems, including anticipated treatment plant expansions. System Master Plans also include the Lake Worth Comprehensive Capital Improvement Implementation Plan which establishes specific capital improvements in and around Lake Worth. Operational master plans include the Village Creek Water Reclamation Facility Energy Efficiency and Performance Improvements. Technology master plans include the Information Technology (IT) Master Plan that identifies future IT requirements and needs.

**Operational Enhancement:** Utility staff continuously review and monitor operations and customer service activities and develop initiatives for enhanced customer service or operational cost reductions. The Village Creek Water Reclamation Facility Energy Efficiency and Performance Improvements project is an example of this type of enhancement.

**Corporate Priorities:** The Utility provides water and sewer improvements or relocation projects in support of City Council-approved priority programs for the development of the city. Examples of these types of programs include the Trinity River Vision initiative, the Cultural District improvements, and the Near Southside Medical District Redevelopment projects.



# Water 5 Year Capital Improvement Program

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**Development Agreements/Community Facilities Agreements:** The Policy for the Installation of Community Facilities approved by the City Council provides for the Utility's participation in upsizing water and sewer facilities from the size required to provide service to a proposed development to the size required by the Water and/or Wastewater Master Plan to provide service for future growth in the area. Utility staff remains in regular contact with the development community to monitor upcoming needs and priorities.

**Legislative and Regulatory Mandates:** The Federal Government through the U.S. Environmental Protection Agency (USEPA), and the Texas Legislature through the Texas Commission on Environmental Quality (TCEQ), develop process, operational, and maintenance requirements that must be met within regulatory timelines. While normally related to treatment plant processes, the requirements also extend to the water distribution and wastewater collection systems. Examples include the Utility's participation in the TCEQ SSOI program to minimize sanitary sewer overflows, as well as an ongoing initiative to replace all public side lead services in the water system.

**Condition Assessment and Maintenance History:** Utility staff routinely review the operation and maintenance records of water and sewer mains and facilities for rehabilitation or replacement needs due to high maintenance costs or pending failure. These types of projects are identified through facilities assessment studies, programs such as the Interceptor Condition Assessment Program and Water Efficiency Condition Assessment Program, and staff review of maintenance records to identify infrastructure that can no longer be effectively maintained.

**Street Maintenance:** In support of the City's street bond programs and other street maintenance and replacement projects, the Utility replaces water and sewer lines located under the streets to be replaced based on maintenance history, pipeline materials, and age.

## **CIP Priority Criteria**

The development of the five-year CIP is based on established priorities using available debt, cash, and impact fee funding for each year within the five-year program. Factors used in developing CIP priorities include impacts on Public Health and Safety or those requiring emergency response; regulatory, legal, or safety requirements; City Charter or contractual obligations; maintaining infrastructure integrity; balancing project benefits and risks with project costs; eliminating or limiting negative impacts to the general public; providing a beneficial effect on the lives of a significant segment of the population; and addressing corporate priorities.

## **CAPITAL REVENUE SOURCES**

The Utility has identified funding for the five-year CIP from a variety of revenue sources, including cash from annual rate revenues and funds remaining from legacy water and sewer capital projects, the Water & Sewer Revenue Bond program, multiple Texas Water Development Board programs, gas well revenues, and impact fees.

## **Cash and Legacy Water/Sewer Capital Projects**

Cash is budgeted each year and recovered through the rates charged to the Utility's ratepayers. Cash budgeted for capital projects is targeted primarily to fund rehabilitation and replacement projects. Over the next five years, the Utility plans to increase its cash investment in the CIP each year. In addition, the Utility will use funds remaining from previously completed water and sewer capital projects over five years.

# Water 5 Year Capital Improvement Program

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## **Water and Sewer Revenue Bond Program**

Enacted in 1991, the Water and Sewer Revenue Bond program enables Utility to invest in its infrastructure and facilities through the issuance of long-term debt. Previously incurred debt will decrease significantly over the next five years, allowing capacity for the Utility to issue additional debt over the five years.

## **Texas Water Development Board – Drinking Water/Clean Water State Revolving Loan Funds**

The Texas Water Development Board offers low-cost financial assistance for the planning, design, and construction of water and sewer infrastructure to utilities under its Drinking Water and Clean Water State Revolving Loan Fund (SRF) programs. Fort Worth has used the SRF programs' below-market interest rate loans to fund eligible projects in the past and will continue to take advantage of these cost-effective programs as needs arise.

## **Gas Well Revenues**

In 2005, the City Council adopted the Gas Well Revenue policy to establish city-wide spending parameters for gas well revenues. The Utility has allowed gas well drilling at several of its facilities that have resulted in revenue available to fund capital projects. The CIP uses gas well revenues that will be used to fund eligible projects at Lake Worth and the Village Creek Water Reclamation Facility.

## **Impact Fees**

The Utility has collected water and wastewater impact fees since the early 1990s to fund growth-related infrastructure. In compliance with Chapter 395 of the Local Government Code, the Utility develops land use assumptions and a capital improvements plan of impact fee-allowable capital projects, which will serve projected growth over a ten-year planning period. Updates are prepared at least every five years and impact fees are used to fund these plan updates. The most recent Impact Fee Study was completed in 2021, with the City Council adopting new maximum assessable impact fees as well as a two-year phased collection plan that maintains impact fee collections at 40 percent of the new maximum assessment and reduces the ratepayer subsidy of growth-related capital improvements. The new impact fees took effect on January 1, 2022, and were increased on January 1, 2023, following the phased collection plan.

# Water 5 Year Capital Improvement Program

## Water 5 Year Capital Improvement Program – Chapter Summary

Water Plan	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Community Improvements	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Wastewater	160,975,000	260,500,000	97,800,000	74,000,000	71,566,090	664,841,090
Water Projects	208,339,111	117,281,825	183,689,975	129,130,347	204,382,401	842,823,659
<b>Plan Total</b>	<b>\$ 377,314,111</b>	<b>\$ 385,781,825</b>	<b>\$ 289,489,975</b>	<b>\$ 211,130,347</b>	<b>\$ 283,948,491</b>	<b>\$ 1,547,664,749</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Clean Water SRF	Transfer Form Clean Water SRF	82,200,000	210,327,189	3,100,000	-	-	295,627,189
Drinking Water SRF	Transfer From Drinkg Wtr SRF	6,000,000	-	-	-	-	6,000,000
Lake Worth Gas Lse Cap Project	Gas Lease Royalties	5,100,000	12,000,000	-	-	-	17,100,000
Sewer Capital Legacy	Transfer From Sewer Cap Pr Leg	375,000	-	1,200,000	-	-	1,575,000
Sewer Impact Fee	Transfer From Swr Impct Fee Fd	19,310,000	-	150,000	-	-	19,460,000
Water & Sewer	Transfer To Water/Sewer	84,425,011	84,407,425	90,407,425	98,480,347	106,180,347	463,900,555
Water Capital	Transfer From Water Cap Pr Leg	6,500,000	-	-	-	60,000,000	66,500,000
Water Impact Fee	Transfer From Water Impact	1,850,000	10,280,000	1,150,000	4,000,000	-	17,280,000
Water/Sewer Gas Lease Cap Proj	Gas Lease Royalties	16,000,000	-	-	-	-	16,000,000
WS Future Debt	Proceeds From Sale Of Bonds	155,554,100	68,767,211	193,482,550	108,650,000	117,768,144	644,222,005
<b>Total Funding Source</b>		<b>\$ 377,314,111</b>	<b>\$ 385,781,825</b>	<b>\$ 289,489,975</b>	<b>\$ 211,130,347</b>	<b>\$ 283,948,491</b>	<b>\$ 1,547,664,749</b>

# Water 5 Year Capital Improvement Program

## Community Improvements Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Community Improvements	Community Facilities Agreements	WS CFA Funding	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
<b>Chapter Total</b>			<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 40,000,000</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
WS Future Debt	Proceeds From Sale Of Bonds	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
<b>Total Funding Source</b>		<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 8,000,000</b>	<b>\$ 40,000,000</b>

# Water 5 Year Capital Improvement Program

## Wastewater Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Wastewater	Sewer Overflow Program	Sanitary Sewer Overflow Init	12,500,000	12,500,000	12,500,000	17,500,000	18,025,000	73,025,000
	Wastewater Collectors	WW Collectors Bucket	61,975,000	40,000,000	71,300,000	40,500,000	53,391,090	267,166,090
	Wastewater Treatment Plants	WW Treatment Plants Bucket	86,500,000	208,000,000	14,000,000	16,000,000	150,000	324,650,000
<b>Chapter Total</b>			<b>\$ 160,975,000</b>	<b>\$ 260,500,000</b>	<b>\$ 97,800,000</b>	<b>\$ 74,000,000</b>	<b>\$ 71,566,090</b>	<b>\$ 664,841,090</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Clean Water SRF	Transfer From Clean Water SRF	82,200,000	210,327,189	3,100,000	-	-	295,627,189
Sewer Capital Legacy	Transfer From Sewer Cap Pr Leg	375,000	-	1,200,000	-	-	1,575,000
Sewer Impact Fee	Transfer From Swr Impct Fee Fd	4,000,000	-	-	-	-	4,000,000
Water & Sewer	Transfer To Water/Sewer	13,000,000	12,500,000	12,500,000	17,500,000	18,025,000	73,525,000
Water/Sewer Gas Lease Cap Proj	Gas Lease Royalties	16,000,000	-	-	-	-	16,000,000
WS Future Debt	Proceeds From Sale Of Bonds	45,400,000	37,672,811	81,000,000	56,500,000	53,541,090	274,113,901
<b>Total Funding Source</b>		<b>\$ 160,975,000</b>	<b>\$ 260,500,000</b>	<b>\$ 97,800,000</b>	<b>\$ 74,000,000</b>	<b>\$ 71,566,090</b>	<b>\$ 664,841,090</b>

# Water 5 Year Capital Improvement Program

## Water Projects Chapter

Chapter	Category	Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Water Projects	New Facilities	Misc Wtr Facilities	60,092,000	22,780,000	70,800,000	19,500,000	12,000,000	185,172,000
	Redevelopment/Renovation	Misc Water & Sewer Line Contr	24,480,000	17,780,000	18,600,000	18,700,000	18,200,000	97,760,000
	Street Maintenance	Water Sewer Program - Streets	40,865,011	54,127,425	59,607,425	62,280,347	69,955,347	286,835,555
	Transmission Mains	IH35 Expansion-Water/Sewer	8,670,000	300,000	300,000	-	-	9,270,000
		Major Mains Bucket	19,350,000	8,700,000	21,532,550	15,500,000	33,306,024	98,388,574
	Trinity River Vision	TRVP - Water and Sewer	35,402,100	10,794,400	150,000	8,150,000	10,921,030	65,417,530
	Water Treatment Plants	WTP Minor Improvements	19,480,000	2,800,000	12,700,000	5,000,000	60,000,000	99,980,000
<b>Chapter Total</b>			<b>\$ 208,339,111</b>	<b>\$ 117,281,825</b>	<b>\$ 183,689,975</b>	<b>\$ 129,130,347</b>	<b>\$ 204,382,401</b>	<b>\$ 842,823,659</b>

Funding Source	Funding Type	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Drinking Water SRF	Transfer From Drinkg Wtr SRF	6,000,000	-	-	-	-	6,000,000
Lake Worth Gas Lse Cap Project	Gas Lease Royalties	5,100,000	12,000,000	-	-	-	17,100,000
Sewer Impact Fee	Transfer From Swr Impct Fee Fd	15,310,000	-	150,000	-	-	15,460,000
Water & Sewer	Transfer To Water/Sewer	71,425,011	71,907,425	77,907,425	80,980,347	88,155,347	390,375,555
Water Capital	Transfer From Water Cap Pr Leg	6,500,000	-	-	-	60,000,000	66,500,000
Water Impact Fee	Transfer From Water Impact	1,850,000	10,280,000	1,150,000	4,000,000	-	17,280,000
WS Future Debt	Proceeds From Sale Of Bonds	102,154,100	23,094,400	104,482,550	44,150,000	56,227,054	330,108,104
<b>Total Funding Source</b>		<b>\$ 208,339,111</b>	<b>\$ 117,281,825</b>	<b>\$ 183,689,975</b>	<b>\$ 129,130,347</b>	<b>\$ 204,382,401</b>	<b>\$ 842,823,659</b>