

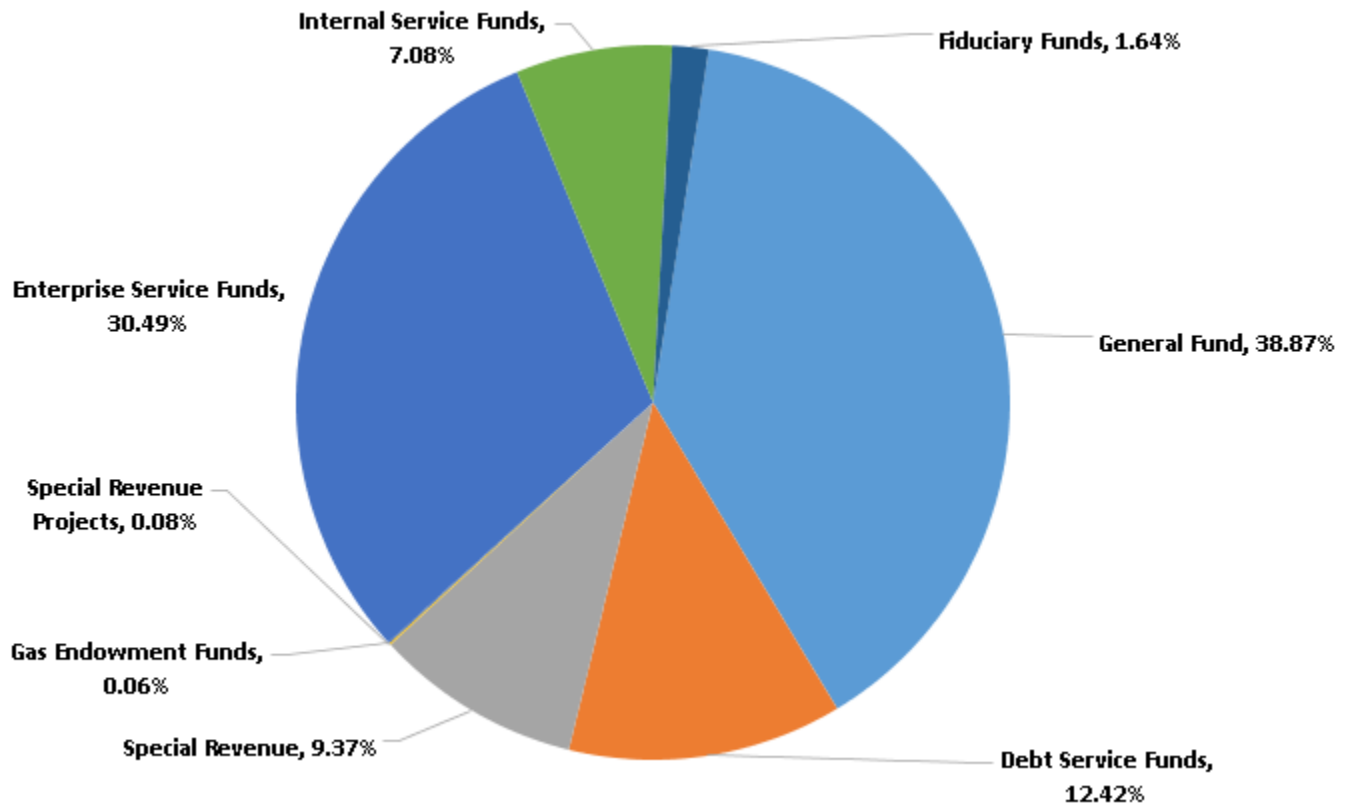
Budget Highlights

Budget Highlights

Total Revenue by Fund

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted Amount	%
General Fund	692,446,515	731,190,453	732,287,577	771,937,585	40,747,132	5.57%
Debt Service Funds	255,437,650	229,657,701	264,946,864	246,586,419	16,928,718	7.37%
Special Revenue	168,511,948	176,305,648	179,520,993	186,016,730	9,711,082	5.51%
Special Revenue Projects	3,891,772	3,202,542	3,235,865	1,546,287	(1,656,255)	-51.72%
Gas Endowment Funds	6,035,104	940,054	4,260,256	1,102,445	162,391	17.27%
Enterprise Service Funds	606,750,435	592,387,959	593,278,477	605,554,878	13,166,919	2.22%
Internal Service Funds	181,249,240	148,071,982	148,491,982	140,589,824	(7,482,158)	-5.05%
Fiduciary Funds	32,749,582	35,189,052	35,189,052	32,548,119	(2,640,933)	-7.50%
Total Operating Funds	\$1,947,072,248	\$1,916,945,391	\$1,961,211,066	\$1,985,882,287	\$ 68,936,896	3.60%

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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

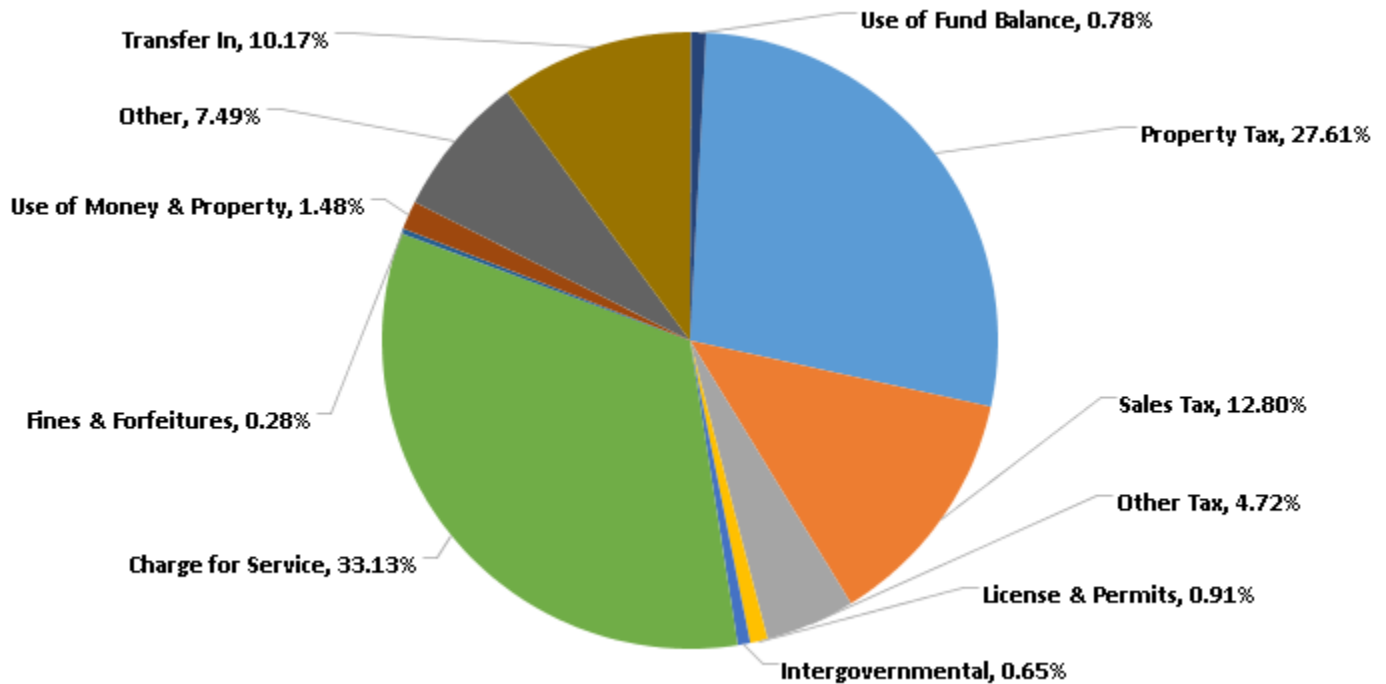


Budget Highlights

Total Revenue by Source

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted Amount	%
Property Tax	466,316,616	500,466,305	500,466,305	548,320,356	47,854,051	9.56%
Sales Tax	231,229,625	239,829,962	239,981,322	254,109,808	14,279,846	5.95%
Other Tax	87,796,516	87,027,021	87,027,021	93,683,032	6,656,011	7.65%
License & Permits	18,401,490	17,901,459	17,901,459	18,166,615	265,156	1.48%
Intergovernmental	10,863,476	11,100,873	11,892,010	12,844,072	1,743,199	15.70%
Charge for Service	676,999,820	630,134,178	630,486,250	657,882,296	27,748,118	4.40%
Fines & Forfeitures	14,598,011	14,310,585	14,310,585	5,549,659	(8,760,926)	-61.22%
Use of Money & Property	50,768,340	30,120,401	33,120,003	29,368,539	(751,862)	-2.50%
Other	164,725,914	165,822,529	165,822,945	148,644,626	(17,177,903)	-10.36%
Transfer In	225,372,440	197,217,340	231,883,860	201,910,527	4,693,187	2.38%
Use of Fund Balance	-	23,014,738	28,319,306	15,402,757	(7,611,981)	-33.07%
Total Revenues	\$1,947,072,248	\$1,916,945,391	\$1,961,211,066	\$1,985,882,287	\$ 68,936,896	3.60%

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

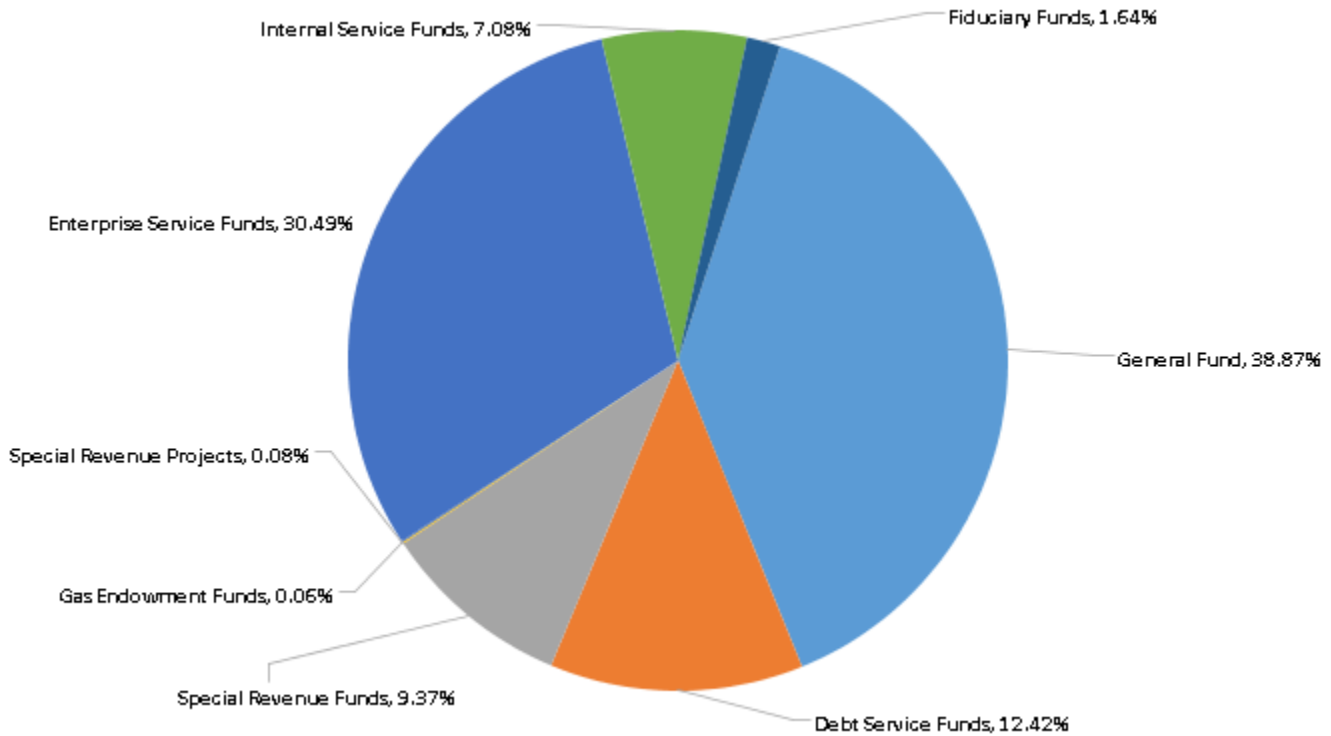


Budget Highlights

Expenditures by Fund

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
General Fund	676,031,075	731,190,453	731,628,116	771,937,585	40,747,132	5.57%
Debt Service Funds	228,802,211	229,657,701	264,418,999	246,586,419	16,928,718	7.37%
Special Revenue Funds	160,307,298	176,305,648	179,285,515	186,016,730	9,711,082	5.51%
Special Revenue Projects	4,219,634	3,202,542	3,327,815	1,546,287	(1,656,255)	-51.72%
Gas Endowment Funds	3,634,899	940,054	4,260,256	1,102,445	162,391	17.27%
Enterprise Service Funds	581,167,568	592,387,959	593,278,477	605,554,878	13,166,919	2.22%
Internal Service Funds	176,771,284	148,071,982	148,491,982	140,589,824	(7,482,158)	-5.05%
Fiduciary Funds	30,459,566	35,189,052	35,189,052	32,548,119	(2,640,933)	-7.50%
Total Operating Funds	\$1,861,393,534	\$1,916,945,391	\$1,959,880,212	\$1,985,882,287	\$ 68,936,896	3.60%

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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

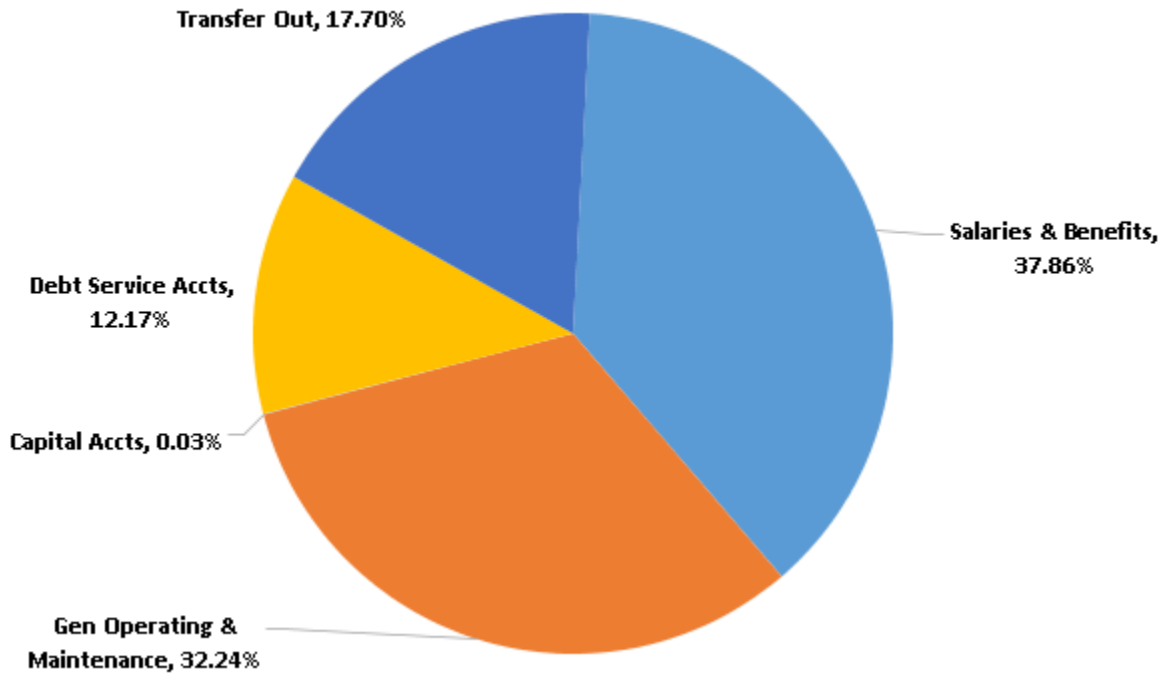


Budget Highlights

Expenditures by Type

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Salaries & Benefits	674,611,281	715,008,242	710,068,409	754,411,791	39,403,549	5.51%
Gen Operating & Maintenance	598,816,123	645,077,059	658,475,850	642,267,713	(2,809,346)	-0.44%
Capital Accts	3,375,230	16,000	-	624,010	608,010	3800.06%
Debt Service Accts	231,466,663	230,284,861	265,868,699	242,497,182	12,212,321	5.30%
Transfer Out	353,124,238	335,329,821	345,330,145	352,625,208	17,295,387	5.16%
Contra Accounts	-	(26,690,372)	(26,690,372)	(26,141,779)	548,593	-2.06%
Contribution to Fund Balance	-	17,919,780	6,827,481	19,598,162	1,678,382	9.37%
Total Expenses	\$1,861,393,534	\$1,916,945,391	\$1,959,880,212	\$1,985,882,287	\$ 68,936,896	3.60%

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



Budget Highlights

General Fund: Financial Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Property Tax	371,670,788	401,690,423	401,690,423	436,544,239	34,853,816	8.68%
Sales Tax	157,346,086	163,151,802	163,303,162	172,769,615	9,617,813	5.90%
Other Tax	57,160,879	55,497,905	55,497,905	53,887,446	(1,610,459)	-2.90%
License & Permits	16,972,095	17,029,711	17,029,711	16,696,626	(333,085)	-1.96%
Intergovernmental	1,975,042	338,160	424,463	373,423	35,263	10.43%
Charge for Service	27,239,739	37,613,915	37,613,915	42,095,257	4,481,342	11.91%
Fines & Forfeitures	6,302,053	5,574,885	5,574,885	5,549,659	(25,226)	-0.45%
Use of Money & Property	570,799	626,014	626,014	664,651	38,637	6.17%
Other	2,162,995	2,465,394	2,465,394	2,557,741	92,347	3.75%
Transfer In	51,046,038	47,202,244	47,202,244	40,798,928	(6,403,316)	-13.57%
Total Revenues	692,446,515	731,190,453	731,428,116	771,937,585	40,747,132	5.57%
Use of Fund Balance	-	-	200,000	-	-	0.00%
Salaries & Benefits	489,171,315	534,336,534	529,558,805	560,519,020	26,182,486	4.90%
Gen Operating & Maintenance	132,984,358	167,277,432	172,215,283	171,086,199	3,808,767	2.28%
Capital Accts	-	16,000	-	178,000	162,000	1012.50%
Debt Service Accts	2,173,357	2,231,625	2,231,625	2,231,625	-	0.00%
Transfer Out	51,702,045	54,019,234	54,312,775	64,064,520	10,045,286	18.60%
Contra Accounts	-	(26,690,372)	(26,690,372)	(26,141,779)	548,593	-2.06%
Total Expenses	676,031,075	731,190,453	731,628,116	771,937,585	40,747,132	5.57%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 16,415,440	\$ -	\$ -	\$ -	\$ -	0.00%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Property Tax	94,645,827	98,775,882	98,775,882	111,776,117	13,000,235	13.16%
Charge for Service	99,375	-	-	-	-	0.00%
Use of Money & Property	16,903,479	2,981,456	2,981,456	275,300	(2,706,156)	-90.77%
Transfer In	143,788,970	119,943,568	154,035,170	133,636,827	13,693,259	11.42%
Total Revenues	255,437,650	221,700,906	255,792,508	245,688,244	23,987,338	10.82%
Use of Fund Balance	-	7,956,795	8,959,535	898,175	(7,058,620)	-88.71%
Debt Service Accts	226,875,813	226,162,031	261,365,351	238,374,352	12,212,321	5.40%
Transfer Out	-	-	-	-	-	0.00%
Total Expenses	226,875,813	226,162,031	261,365,351	238,374,352	12,212,321	5.40%
Contribution to Fund Balance	-	3,495,670	3,387,113	8,212,067	4,716,397	134.92%
Revenues Over(Under) Expenses	\$ 28,561,838	\$ -	\$ (421)	\$ -	\$ -	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

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Sales Tax	73,883,539	76,678,160	76,678,160	81,340,193	4,662,033	6.08%
Other Tax	29,474,989	30,491,607	30,491,607	38,945,586	8,453,979	27.73%
License & Permits	15,900	17,000	17,000	15,000	(2,000)	-11.76%
Intergovernmental	8,133,009	10,650,980	10,650,980	12,362,616	1,711,636	16.07%
Charge for Service	14,441,164	14,497,246	14,927,246	15,282,519	785,273	5.42%
Fines & Forfeitures	8,295,194	8,735,700	8,735,700	-	(8,735,700)	-100.00%
Use of Money & Property	10,616,980	11,252,661	10,856,178	12,095,479	842,818	7.49%
Other	14,568,310	11,902,669	11,902,669	10,981,275	(921,394)	-7.74%
Transfer In	9,082,863	8,094,741	8,094,741	7,685,850	(408,891)	-5.05%
Total Revenues	168,511,948	172,320,764	172,354,281	178,708,518	6,387,754	3.71%
Use of Fund Balance	-	3,984,884	7,166,712	7,308,212	3,323,328	83.40%
Salaries & Benefits	54,792,045	56,698,998	57,662,128	66,026,277	9,327,279	16.45%
Gen Operating & Maintenance	58,719,218	63,142,227	64,819,194	61,523,209	(1,619,018)	-2.56%
Capital Accts	1,448,831	-	-	446,010	446,010	0.00%
Debt Service Accts	123,891	123,891	123,891	123,891	-	0.00%
Transfer Out	45,223,313	45,391,034	56,019,179	51,446,631	6,055,597	13.34%
Total Expenses	160,307,298	165,356,150	178,624,392	179,566,018	14,209,868	8.59%
Contribution to Fund Balance	-	10,949,498	661,123	6,450,712	(4,498,786)	-41.09%
Revenues Over(Under) Expenses	\$ 8,204,650	\$ -	\$ 235,478	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: PIDS Financial Summary

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	86,923	628,469	628,469	472,120	(156,349)	-24.88%
Use of Money & Property	79,677	-	-	-	-	0.00%
Other	10,655,486	11,865,229	11,865,229	12,412,442	547,213	4.61%
Transfer In	804,452	953,035	1,121,648	762,171	(190,864)	-20.03%
Total Revenues	11,626,538	13,446,733	13,615,346	13,646,733	200,000	1.49%
Use of Fund Balance	-	667,361	692,696	815,545	148,184	22.20%
Gen Operating & Maintenance	8,315,497	13,619,985	13,813,933	14,250,011	630,026	4.63%
Transfer Out	213,037	408,890	408,890	212,267	(196,623)	-48.09%
Total Expenses	8,528,534	14,028,875	14,222,823	14,462,278	433,403	3.09%
Contribution to Fund Balance	-	85,219	85,219	-	(85,219)	-100.00%
Revenues Over(Under) Expenses	\$ 3,098,004	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: TIRZ Financial Summary

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	19,480,758	23,020,186	23,020,186	16,784,008	(6,236,178)	-27.09%
Intergovernmental	10,367,554	12,016,519	12,016,519	11,548,340	(468,179)	-3.90%
Use of Money & Property	789,063	207,664	200,708	262,416	54,752	26.37%
Transfer In	6,956	-	6,956	-	-	0.00%
Total Revenues	30,644,331	35,244,369	35,244,369	28,594,764	(6,649,605)	-18.87%
Use of Fund Balance	-	59,202,577	59,202,577	58,923,982	(278,595)	-0.47%
Gen Operating & Maintenance	11,237,630	94,165,559	70,275,711	87,237,162	(6,928,397)	-7.36%
Transfer Out	1,538,497	281,387	24,171,235	281,584	197	0.07%
Total Expenses	12,776,127	94,446,946	94,446,946	87,518,746	(6,928,200)	-7.34%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 17,868,204	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	1,160,648	1,037,509	1,037,509	850,000	(187,509)	-18.07%
Intergovernmental	99,463	111,733	157,107	108,033	(3,700)	-3.31%
Charge for Service	1,872,670	1,621,274	1,621,274	184,925	(1,436,349)	-88.59%
Use of Money & Property	767,942	140,542	128,497	115,000	(25,542)	-18.17%
Other	(9,049)	-	(5)	-	-	0.00%
Total Revenues	3,891,672	2,911,058	2,944,381	1,257,958	(1,653,100)	-56.79%
Use of Fund Balance	-	291,484	291,484	288,329	(3,155)	-1.08%
	-	-	-	-	-	0.00%
Salaries & Benefits	1,016,771	1,024,234	-	214,074	(810,160)	-79.10%
Gen Operating & Maintenance	2,019,064	1,291,930	3,327,815	482,213	(809,717)	-62.67%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out	1,176,305	850,000	-	850,000	-	0.00%
Total Expenses	4,212,139	3,166,164	3,327,815	1,546,287	(1,619,877)	-51.16%
Contribution to Fund Balance	-	36,378	-	-	(36,378)	-100.00%
Revenues Over(Under) Expenses	\$ (320,467)	\$ -	\$ (91,950)	\$ -	\$ -	0%

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

Budget Highlights

Gas Endowment Funds: Financial Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	6,005,929	940,054	4,260,256	1,102,445	162,391	17.27%
Transfer In	29,175	-	-	-	-	0.00%
Total Revenues	6,035,104	940,054	4,260,256	1,102,445	162,391	17.27%
Use of Fund Balance	-	-	-	-	-	0.00%
Gen Operating & Maintenance	320,784	601,000	-	601,000	-	0.00%
Transfer Out	3,314,115	339,054	-	501,445	162,391	47.90%
Project Budget Account	-	-	4,260,256	-	-	-
Total Expenses	3,634,899	940,054	4,260,256	1,102,445	162,391	17.27%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 2,400,206	\$ -	\$ -	\$ -	\$ -	0%

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

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	-	632,404	632,404	980,244	347,840	55.00%
Total Revenues	-	632,404	632,404	980,244	347,840	55.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	632,404	632,404	980,244	347,840	55.00%
Total Expenses	-	632,404	632,404	980,244	347,840	55.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Enterprise Funds: Financial Summary

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	1,413,495	854,748	854,748	1,454,989	600,241	70.22%
Charge for Service	556,545,974	533,661,402	533,583,474	554,703,018	21,041,616	3.94%
Fines & Forfeitures	764	-	-	-	-	0.00%
Use of Money & Property	11,140,296	9,790,920	9,878,848	10,426,440	635,520	6.49%
Other	16,293,956	15,500,405	15,500,405	12,285,631	(3,214,774)	-20.74%
Transfer In	21,355,951	21,965,287	22,345,805	19,776,759	(2,188,528)	-9.96%
Total Revenues	606,750,435	581,772,762	582,163,280	598,646,837	16,874,075	2.90%
Use of Fund Balance	-	10,615,197	11,115,197	6,908,041	(3,707,156)	-34.92%
Salaries & Benefits	91,698,942	98,794,552	98,693,552	103,233,350	4,438,798	4.49%
Gen Operating & Maintenance	241,148,960	257,031,256	258,587,553	265,020,091	7,988,835	3.11%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,293,602	1,767,314	2,147,832	1,767,314	-	0.00%
Transfer Out	246,026,064	234,026,583	233,740,275	235,208,224	1,181,641	0.50%
Total Expenses	581,167,568	591,619,705	593,169,212	605,228,979	13,609,274	2.30%
Contribution to Fund Balance	-	768,254	109,265	325,899	(442,355)	-57.58%
Revenues Over(Under) Expenses	\$ 25,582,868	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Internal Service Funds: Financial Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Intergovernmental	655,962	-	-	-	-	0.00%
Charge for Service	76,800,900	42,740,341	42,740,341	45,616,577	2,876,236	6.73%
Use of Money & Property	3,800,139	3,364,754	3,364,754	3,689,224	324,470	9.64%
Other	99,922,797	101,789,009	101,789,009	91,271,860	(10,517,149)	-10.33%
Transfer In	69,443	11,500	11,500	12,163	663	5.77%
Total Revenues	181,249,240	147,905,604	147,905,604	140,589,824	(7,315,780)	-4.95%
Use of Fund Balance	-	166,378	586,378	-	(166,378)	-100.00%
Salaries & Benefits	37,796,448	24,028,672	24,028,672	24,282,410	253,738	1.06%
Gen Operating & Maintenance	133,292,440	123,332,417	123,198,417	114,549,932	(8,782,485)	-7.12%
Transfer Out	5,682,397	703,916	1,257,916	554,388	(149,528)	-21.24%
Total Expenses	176,771,284	148,065,005	148,485,005	139,386,730	(8,678,275)	-5.86%
Contribution to Fund Balance	-	6,977	6,977	1,203,094	1,196,117	17143.72%
Revenues Over(Under) Expenses	\$ 4,477,956	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	962,678	1,024,000	1,024,000	1,000,000	(24,000)	-2.34%
Other	31,786,905	34,165,052	34,165,052	31,548,119	(2,616,933)	-7.66%
Total Revenues	32,749,582	35,189,052	35,189,052	32,548,119	(2,640,933)	-7.50%
Use of Fund Balance	-	-	-	-	-	0.00%
Salaries & Benefits	135,761	125,252	125,252	136,660	11,408	9.11%
Gen Operating & Maintenance	30,323,805	32,400,797	32,400,797	29,005,069	(3,395,728)	-10.48%
Total Expenses	30,459,566	32,526,049	32,526,049	29,141,729	(3,384,320)	-10.40%
Contribution to Fund Balance	-	2,663,003	2,663,003	3,406,390	743,387	27.92%
Revenues Over(Under) Expenses	\$ 2,290,017	\$ -	\$ -	\$ -	\$ -	0%

Note: Includes the Retiree Healthcare Trust Fund only.

Budget Highlights

Operating Funds: Financial Summary

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	466,316,616	500,466,305	500,466,305	548,320,356	47,854,051	9.56%
Sales Tax	231,229,625	239,829,962	239,981,322	254,109,808	14,279,846	5.95%
Other Tax	87,796,516	87,027,021	87,027,021	93,683,032	6,656,011	7.65%
License & Permits	18,401,490	17,901,459	17,901,459	18,166,615	265,156	1.48%
Intergovernmental	10,863,476	11,100,873	11,232,549	12,844,072	1,743,199	15.70%
Charge for Service	676,999,820	630,134,178	630,486,250	657,882,296	27,748,118	4.40%
Fines & Forfeitures	14,598,011	14,310,585	14,310,585	5,549,659	(8,760,926)	-61.22%
Use of Money & Property	50,768,340	30,120,401	33,120,003	29,368,539	(751,862)	-2.50%
Special Assessments	-	-	-	-	-	0.00%
Other	164,725,914	165,822,529	165,822,945	148,644,626	(17,177,903)	-10.36%
Transfer In	225,372,440	197,217,340	231,689,460	201,910,527	4,693,187	2.38%
Total Revenue	1,947,072,248	1,893,930,653	1,932,037,899	1,970,479,530	76,548,877	4.04%
Use of Fund Balance	-	23,014,738	28,319,306	15,402,757	(7,611,981)	-33.07%
Salaries & Benefits	674,611,281	715,008,242	710,068,409	754,411,791	39,403,549	5.51%
Gen Operating & Maintenance	598,816,123	645,077,059	651,221,244	642,267,713	(2,809,346)	-0.44%
Capital Accts	3,375,230	16,000	-	624,010	608,010	3800.06%
Debt Service Accts	231,466,663	230,284,861	265,868,699	242,497,182	12,212,321	5.30%
Transfer Out	353,124,238	335,329,821	345,330,145	352,625,208	17,295,387	5.16%
Contra Accounts	-	(26,690,372)	(26,690,372)	(26,141,779)	548,593	-2.06%
Project Budget Account	-	-	7,254,606	-	-	0.00%
Total Expenses	1,861,393,534	1,899,025,611	1,953,052,731	1,966,284,125	67,258,514	3.54%
Contribution to Fund Balance	-	17,919,780	6,827,481	19,598,162	1,678,382	9.37%
Revenues Over(Under) Expenses	\$ 85,678,713	\$ -	\$ 476,993	\$ -	\$ -	0%

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

Budget Highlights

User Fee Authorization and Overview

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

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

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

The following tables reflect fee changes for FY2020. Fee changes are based on market comparisons and evaluation of cost to deliver services.

Municipal Airports Fund		
Fee Title	New Fee Amount	Description of Change
Meacham T-Hangar (907 sf)	\$425.00	Increase of \$25 Per Month
Meacham T-Hangar (983 sf)	\$430.00	Increase of \$25 Per Month
Meacham T-Hangar (997 sf)	\$430.00	Increase of \$25 Per Month
Spinks T-Hangar (858 sf)	\$325.00	Increase of \$25 Per Month
Spinks T-Hangar (1,008 sf)	\$350.00	Increase of \$25 Per Month
Spinks T-Hangar (1,110 sf)	\$400.00	Increase of \$25 Per Month
Spinks T-Hangar (1,386 sf)	\$475.00	Increase of \$75 Per Month
Spinks T-Hangar (1,650 sf)	\$500.00	Increase of \$75 Per Month
Spinks T-Hangar (1,698 sf)	\$525.00	Increase of \$75 Per Month
Spinks Box-Hangar (3,000 sf)	\$950.00	Increase of \$50 Per Month
Spinks Box-Hangar (3,600 sf)	\$1,250.00	Increase of \$250 Per Month
Spinks Box-Hangar (6,600 sf)	\$2,100.00	Increase of \$250 Per Month
Spinks Community-Hangar (Single Engine piston)	\$225.00	Increase of \$25 Per Month
Meacham Administration Building Fee for Lower Level	\$14.50	Increase of \$0.5 Per Square Feet
Meacham Administration Building Fee for First Floor	\$16.50	Increase of \$0.5 Per Square Feet
Meacham Administration Building Fee for Second Floor	\$17.50	Increase of \$0.5 Per Square Feet
Meacham Administration Building Fee for Third Floor	\$18.50	Increase of \$0.5 Per Square Feet
Meacham Administration Building Fee for FBO Space	\$22.50	Increase of \$0.5 Per Square Feet
Alliance Ground Lease	\$0.49	Increase of \$0.03 Per Square Feet
Meacham Ground Lease	\$0.47	Increase of \$0.02 Per Square Feet
Spinks West Side Ground Lease	\$0.31	Increase of \$0.01 Per Square Feet
Spinks East Side Ground Lease	\$0.31	Increase of \$0.02 Per Square Feet
Fuel Flowage Fee (FBO)	\$0.18	Increase of \$0.02 Per Gallon
Fuel Flowage Fee (non-FBO)	\$0.29	Increase of \$0.02 Per Gallon

Budget Highlights

Gate Card New	\$20.00	New Fee
Gate Card Replacement	\$25.00	New Fee
Lease Violation Fee for First Violation	\$35.00	New Fee
Lease Violation Fee for Second Violation	\$70.00	New Fee
Lease Violation Fee for Third Violation	\$105.00	New Fee
Regulated Trash Handling/Disposal for First Bag	\$200.00	New Fee
Regulated Trash Handling/Disposal for Additional Bags	\$50.00	New Fee
Lease Fee (Month-to-Month Fee)	10% of Monthly Rate	Correction to \$10
Municipal Golf Fund		
Fee Title	New Fee Amount	Description of Change
Junior (<17 yrs.) yearly pass	\$150.00	Increase of \$50 Per Yearly Pass
Senior (62 yrs.+) yearly pass	\$650.00	Increase of \$250 Per Yearly Pass
Individual (18-61 yrs.) yearly pass	\$950.00	Increase of \$250 Per Yearly Pass
Family yearly pass	\$1,200.00	Increase of \$171 Per Yearly Pass
Weekday play	\$23.00	Increase of \$1 Per Play
Weekend play	\$32.00	Increase of \$1 Per Play
18-hole riding cart	\$14.78	Increase of \$1 Per Ride
9-hole riding cart	\$7.39	Increase of \$0.5 Per Ride
Botanic Garden Special Revenue Fund		
Fee Title	New Fee Amount	Description of Change
BG Fuller Garden (After hours fees - 6 PM)	\$2,000.00	Increase of \$1,100 Per 2 Hours
BG Rose Garden (After hours fees - 6 PM)	\$2,000.00	Increase of \$1,100 Per 2 Hours
BG Shelter House (After hours fees - 6 PM)	\$2,000.00	Increase of \$1,100 Per 2 Hours
BG Horseshoe Wedding Rental (After hours fees - 6 PM)	\$1,725.00	Increase of \$1,100 Per 2 Hours
BG Moon Deck Wedding Rental (After hours fees - 5 PM)	\$1,950.00	Increase of \$1,100 Per 2 Hours
BG Pavilion Wedding Rental (4 hour time slot)	\$2,500.00	Increase of \$200 Per 2 Hours
BG Fuller Garden Wedding Rental (No Frills)	\$600.00	New Fee
BG Oval Rose Wedding Rental (No Frills)	\$600.00	New Fee
BG Moon Deck & Pavilion Wedding Rental (Combination Packages - before 5 PM)	\$3,400.00	New Fee
BG Lower Rose & Shelter Wedding Rental (Combination Packages - before 5 PM)	\$2,500.00	New Fee
BG Horseshoe & Grove Wedding Rental (Combination Packages - before 5 PM)	\$4,000.00	New Fee
BG Fuller & Oak Hall Wedding Rental (Combination Packages - before 5 PM)	\$2,400.00	New Fee
After Hour Wedding Package Fee (Combination Packages - after 5 PM)	\$400.00	New Fee
General Fund		
Planning and Development Department		
Fee Title	New Fee Amount	Description of Change
After-the -Fact UF Permit Fees (Base fee up to 5 acres)	\$500.00	New Fee
After-the -Fact UF Permit Fees (Additional acres)	\$30.00	New Fee
Park and Recreation Department		
Soccer fields unlighted rental rate	\$40.00	Increase of \$5 Per Hour

Budget Highlights

Soccer fields lighted rental rate	\$70.00	Increase of \$10 Per Hour
Youth athletics activity fee	\$30.00	Increase of \$5 Per Season
Community Center Annual Membership Adult (Resident)	\$40.00	Increase of \$10 Per Year
Community Center Annual Membership Adult (Non-resident)	\$60.00	Increase of \$10 Per Year
Community Center Annual Membership Senior (Resident)	\$20.00	Increase of \$5 Per Year
Community Center Annual Membership Senior (Non-resident)	\$35.00	Increase of \$5 Per Year
Community Center Annual Membership Youth (Resident)	\$25.00	Increase of \$5 Per Year
Community Center Annual Membership Youth (Non-resident)	\$45.00	Increase of \$5 Per Year
Community Center Annual Membership Family (Resident)	\$100.00	Increase of \$25 Per Year
Community Center Annual Membership Family (Non-resident)	\$150.00	Increase of \$25 Per Year
Community Center Annual Membership Additional Family (Resident)	\$15.00	Increase of \$5 Per Year
Community Center Annual Membership Additional Family (Non-resident)	\$25.00	Increase of \$5 Per Year
Community Center Annual Membership Employee	\$20.00	Increase of \$5 Per Year
Community Center Annual Membership Group (per person)	\$20.00	Increase of \$10 Per Year
Community Center Annual Membership Comin' Up Program	\$20.00	Increase of \$10 Per Year
Community Center Day Pass Adult/Senior (Resident)	\$7.00	Increase of \$2 Per Day
Community Center Day Pass Youth (Resident)	\$3.00	Increase of \$1 Per Day
Community Center Day Pass Fitness Day Pass	\$15.00	Increase of \$5 Per Day
Community Center Annual Membership Adult (Resident)	\$40.00	Increase of \$10 Per Year
After School Program (Maximum Monthly Charge)	\$200.00	Increase of up to \$101 Per Month
Camp Fort Worth (Maximum Weekly Charge)	\$70.00	Increase of up to \$35 Per Week
Camp Fort Worth Extended Care (Maximum Weekly Charge)	\$60.00	Increase of up to \$30 Per Week
Community Center Late Rental Fee	\$50.00	Increase of \$25 Per Event
Community Center Gym Floor Covering Fee	\$100.00	Increase of \$50 Per Event
Community Center Equipment Rental Fee (Maximum)	\$100.00	Increase of up to \$65 Per Rental
Community Center Room Rental Deposit	\$150.00	Increase of \$150 Per Rental
Community Center Moving/Relocation Fee	\$50.00	New Fee

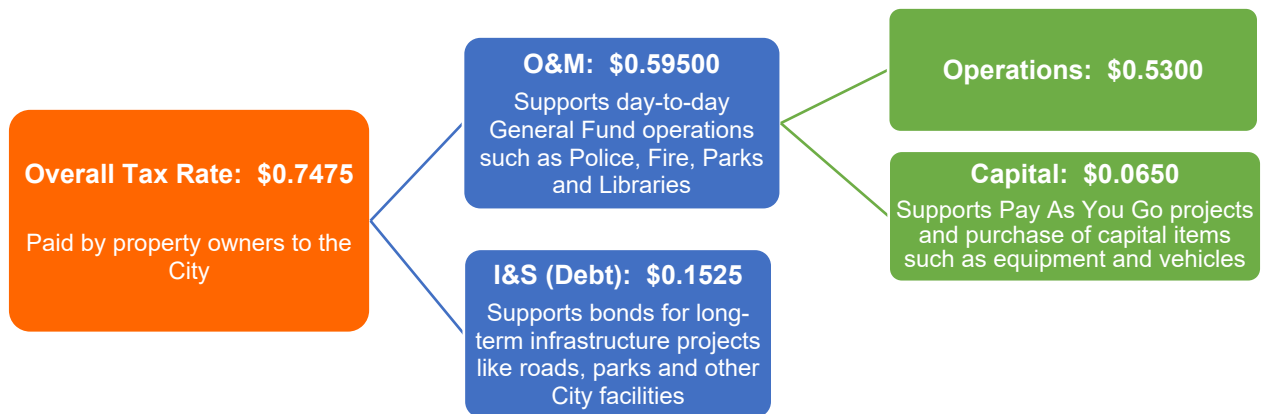
Budget Highlights

General Fund Revenue Highlights

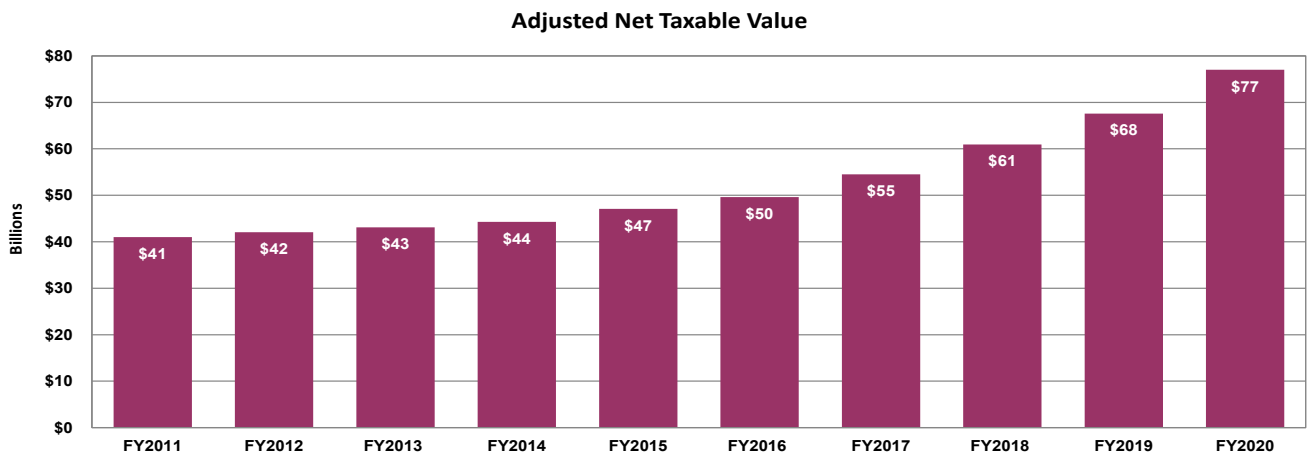
Property Taxes

The FY2020 Adopted Budget decreases the city’s property tax rate to \$0.7475 per \$100 net taxable valuation. The total appraised value of the city’s property tax roll increased \$12 billion or 13.1 percent from the July 2018 certified roll to the July 2019 certified roll. Adjusted Net Taxable Value (which is the Net Taxable Value plus the value of incomplete properties and properties under protest), increased \$9.6 billion or 14.3 percent in the same time period across all properties within the City of Fort Worth. Adjusted Net Taxable Value is the basis for the city’s property tax revenue calculation.

Based on current needs, the city was able to reduce the overall tax rate by nearly four cents (\$0.0375), with a decrease in the operating and maintenance (O&M) rate of three and a half cents (\$0.035) and a decrease in the interest and sinking (I&S) rate under one cent (\$0.0025). The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram below.



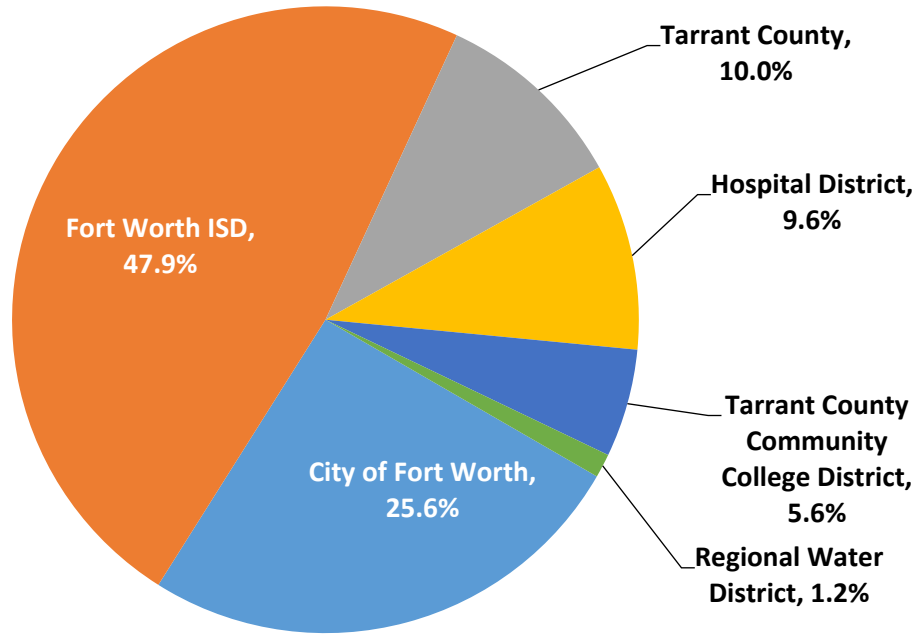
As a result of the increase in values and new construction, the city is projected to collect \$34.8 million more in General Fund property tax revenue, including delinquent, penalty, and interest, than in FY2019. The increase in property tax revenue from FY2019 is primarily due to 14.3 percent increase in the adjusted net taxable value for properties mainly within the Tarrant County Appraisal District for FY2020. The next graph shows the ten-year property tax trend.



Budget Highlights

According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$196,721. Assuming the home is located within the Fort Worth Independent School District and Tarrant County jurisdictions, the taxes are estimated to be \$4,592. The chart below demonstrates how taxes are shared among the taxing entities.

FY2020 Property Tax Rate Detail Where Your Tax Dollars Go



The estimate of the FY2020 tax revenue is based on the certified rolls provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2019. The assumed collection rate is 98.5 percent, for the purpose of estimating revenue. Other factors affecting current property tax revenue are the exemptions to assessed valuation authorized by the State and additional exemptions and freezes granted on a local option and approved by City Council. The most significant exemptions approved by the City Council are the general homestead exemption of 20 percent available to all residential homestead properties, an additional \$40,000 homestead exemption granted to senior citizens, and the Freeport exemption for commercial goods to be exported from the state.

Looking forward into FY2021, the city will incorporate the changes introduced by Senate Bill 2 and House Bill 3, approved during the 86th Texas Legislature in 2019. These major changes to municipalities lower the cap on revenue growth from 8% to 3.5% beginning in Tax Year 2020.

Budget Highlights

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

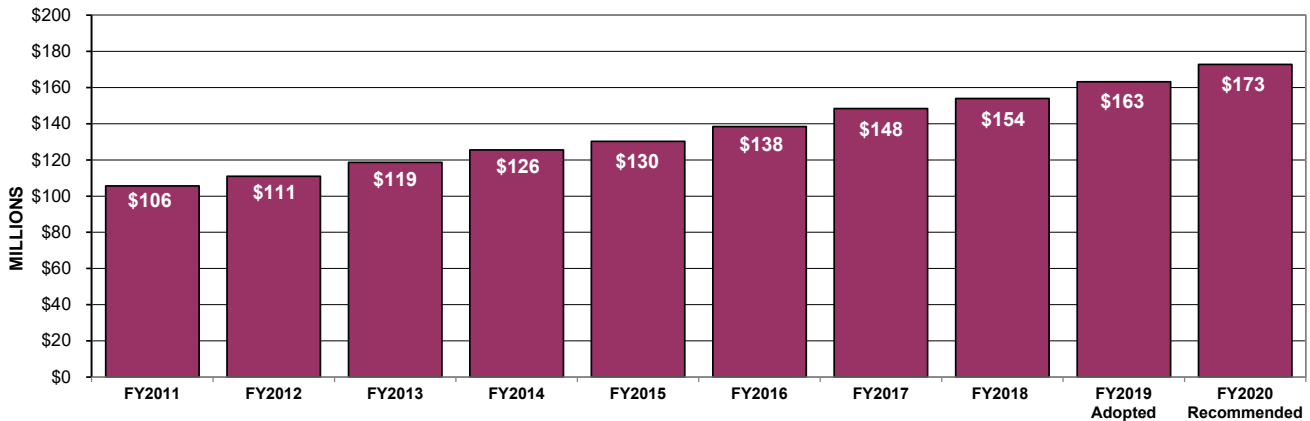
Total Appraised Value	\$103,362,693,745
Less	
Agricultural (Deferral)	\$102,293,648
Disabled Vet	\$373,767,691
Over 65	\$1,521,986,445
Homestead	\$6,308,354,944
Disabled Person	\$141,317,204
Inventory	\$3,390,361,841
Solar / Wind Power	\$263,918
Pollution Control	\$9,798,655
Foreign Tradezone	\$475,728,989
Historic	\$72,927,361
Prorated Absolute	\$471
Comm Hse Dev	\$104,432,662
Abatement Value Loss	\$91,692,082
PP Nominal Value Loss	\$8,692,301
Freeze Taxable (Denton/Parker)	\$215,471
Homestead Cap (Denton/Parker)	\$16,926,270
Transfer Adjustment (Denton) OV65	\$822,924
Misc Personal Property	\$428,369,837
Absolute abatement	\$10,679,990,898
Sub-Total Exemptions	\$23,727,943,612
Net Taxable Value	\$79,634,750,133
Less	
Appraised value of protests	\$3,795,518,645
Appraised value of incomplete properties	\$2,423,460,653
Certified Net Taxable Value	\$73,415,770,835
Plus	
Minimum value of protested properties	\$2,258,224,049
Incomplete properties	\$1,320,169,361
Adjusted Net Taxable Value	\$76,994,164,245
Tax Rate per \$100 of Value	\$0.747500
Total Levy	\$575,531,378
Collection Rate	98.50%
Estimated Collection of Levy	\$566,898,407
Less	
Levy Lost due to Frozen	(\$7,892,432)
Estimated TIF Contribution	(\$17,736,974)
Budgeted Revenues	\$541,269,001

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 \$172.7M, an increase of \$9.6M or 5.9 percent from the FY2019 budget. This revenue is dependent on the level of wholesale and retail sales. Over the past ten years the City of Fort Worth sales tax collection grew from \$106M in 2011 to the anticipated amount of \$173M in 2020. This represents a 63.6 percent growth over the last ten years.

Budget Highlights

TEN YEAR SALES TAX COLLECTION



The projected increase from FY2019 is primarily due to improving economic conditions demonstrated by actual receipts reported by the State Comptroller’s Office. This growth is projected to continue throughout FY2020. Current data suggests collection growth in retail and wholesale trade is driving the growth.

Other Taxes

Other Taxes includes revenue from communications providers, utilities, taxes on beverage sales and bingo-game receipts. There is a decrease in this revenue category of \$1.6M or 2.90%. This is due to state legislation combining the utility line for cable connections. Prior to this fiscal year, there were two taxes that were charged for connecting new cable to citizens. Now, the state has mandated only one fee impacting the City’s budget.

Licenses and Permits

Licenses and Permits are primarily made up of building, residential, alarm and health permit fees. Revenues in this category are anticipated to decrease by \$333K or 1.96% from the FY2019 budget. The main factor for this category is the economy of Fort Worth. There are not as many applications for building permits which results in a slowdown of growth for licenses and permits.

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 \$35K or 10.43% from the FY2019 budget.

Charges for Services

Service Charges are mainly made up of administrative service charges, allocations for technology services, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category increased \$4.5M from the FY2019 budget or 11.91%. This change is primarily from transfer of the community programming and associated revenues and expenditures from the Special Purpose Fund to the General Fund. As well as the inclusion of the Communications and Public Engagement (CPE) department in the allocations for the Administrative Fee. In previous fiscal years when calculating the Administrative Fee CPE was under the City Manager’s office.

Budget Highlights

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to decrease by \$25K or 0.45% from the FY2019 budget. This change is the primarily due to removing the Library's lost and overdue book fines to create an incentive for people to frequently use their facilities.

Use of Money and Property

Revenue from Use of Money and Property consists primarily of interest on investments, commercial exhibit building rentals and lease revenue. Revenues in this category are projected to decrease by \$39K or 6.17% from the FY2019 budget. The increase in revenue is a result of increased citizen activity in the recreation centers around the City.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to increase by \$92K or 3.75% from the FY2019 budget. The growth is due to the increase of recovering internal labor within the Police and Fire departments.

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 decrease by \$6.4M or 13.57% percent from the FY2019 budget. The Stormwater Utility and Solid Waste fund transfers increase due to the requirement of funds for the budgeted Payment in Lieu of Taxes and street rental. The Water and Sewer Fund increase is the result of rate increases for the Fund and customer growth for all funds. Additionally, the largest impact is the removal of the Red-Light Enforcement Program due to state legislation. The removal of this program is costing the City \$4M.

Budget Highlights

Expenditure Highlights

GENERAL FUND

The FY2020 Adopted Budget includes the following significant changes in the departments above and beyond the increases in pay for performance and changes to pension are below:

City Auditor's Office includes an increase for the addition of one AP and the conversion of a part-time position to a regular full-time position.

City Manager's Office General Fund budget increased by two APs for the new police oversight program along and received continued funding for the City's education initiative. The Human Relations Division staff (seven APs) and associated allocations were transferred to the newly created Diversity and Inclusion Department.

City Secretary's Office funding increased mainly due to the addition of one AP to assist with information requests and maintain compliance with the Public Information Act.

Code Compliance added 29 APs for the new north animal shelter scheduled to open in late 2020, and six APs in conjunction with a city-initiated review to address operational needs to maintain livability as the population and number of households continues to grow.

Diversity and Inclusion funding was established for FY2020 and includes the Human Relations Division transferred from the City Manager's Office plus one new AP for a total eight APs in the General Fund and seven APs in the grant funds.

Economic Development increases for estimated 380 agreement for new development and cooperative funding for a medical innovation district. Increases for a transfer from the Fort Worth Local Development Corporation to provide additional funding for the implementation of the Economic Development Strategic Plan.

Financial Management Services has a reduction of one vacant AP, which was offset for a one-time funding for contract assistance and ongoing implementation of the purchasing software.

Fire Department includes full funding for fire station 45 (287 & Harmon Rd), including staff and other related expenses, along with funding for the new collective bargaining agreement and health plan for firefighters implementation.

Library anticipates the opening of the Golden Triangle Branch library by end of calendar year 2019 and the Reby Cary Youth Library (3851 E. Lancaster) by end of calendar year 2020.

Neighborhood Services increased due to the transfer of 30 APs for long-term community programs being transferred from the Special Purpose Fund to the General Fund to better align with financial and accounting policies and best practices; one AP due to a transfer from the Planning and Development Department, and a reduction of one AP due to the elimination of the Cowboy Santa's operating budget.

Non-Departmental includes a large decrease in salaries and benefits due to the elimination of additional retirement contributions that were necessary in the prior year. General operating and maintenance increases minimally and transfer out and other increases significantly as a result of reallocating one-time expenses to Non-

Budget Highlights

Departmental rather than issuing to a specific department. More detail can be found on the Non-Departmental department summary of the General Fund.

Park and Recreation. An addition of 96 AP's for long-term community programs being transferred from the Special Purpose Fund to the General Fund to better align with financial and accounting policies and best practices; an increase of one AP for maintenance of the Sycamore Creek parkland, a reduction of one vacant AP as part of budget reductions, increased funding for city mowing, and an increase in Contribution to the Botanic Gardens.

Performance and Budget increases primarily for the addition of one AP transferred from the Financial Management Services department and additional increases due to costs for the property tax appraisal districts and the citizen survey.

Planning and Development includes an increase of two APs to facilitate increased development activity throughout the city; and the increase in expenditures have offsetting revenue to cover costs. Additionally, a reduction of two APs occurs as a position is transferred to the Neighborhood Services Department and Transportation and Public Works respectively, culminating in a net effect of zero to Planning and Development's AP.

Police Department includes funding for competitive pay adjustments and an increase of 21 AP'S for the reinstatement of the Police Cadet Program, to aid in developing a diverse workforce and 35 AP's for sworn personnel.

Transportation and Public Works has an increase for the addition of one AP for a Senior Engineering Technician. Salaries and benefits were over target due to prior salary reclassifications-and market adjustments.

SPECIAL REVENUE FUNDS

Botanic Garden Fund increases by one AP due to the addition of a gardener. Revenues increase for admissions, registrations and Contribution from the General Fund. Expenditures include additional funding for the BRIT contract, marketing/advertising of new programs at the Gardens, and capital-related improvements.

Crime Control and Prevention District Fund includes an increase of 35 AP for Police Trainees Class 148, and two AP's for expansion of the School Resource Unit and associated expenses. Funding is included for CCPD Elections.

Culture and Tourism Funds includes four operating funds: Culture and Tourism; Culture and Tourism 2% CY Tax; DFW Revenue Sharing; and Culture and Tourism Project Finance Zone. Culture and Tourism budget increases due to projected increases in the hotel occupancy tax, booked events at the Will Rogers Memorial Center and Fort Worth Convention Center, costs associated with the Dickies Arena, CVB contract increase, and the addition 5 APs for an overnight crew at the Will Rogers Memorial Center to ensure that the 24 hour operation meets the needs of clients. Culture and Tourism Project Finance Zone budget increases substantially due to the city receiving the OMNI State Hotel Occupancy Tax increment portion starting in January 2019. The increase in revenues support debt service for the Dickies Arena and add a contribution to fund balance.

Budget Highlights

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

Special Purpose Project Fund transfers a total of 126 position for long-term community programs to the Parks and Recreation and Neighborhood Services of the General Fund to better align with financial and accounting policies and best practices.

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

ENTERPRISE FUNDS

Municipal Airports Fund provides funds for the operations of Alliance, Meacham and Spinks Airports and includes increases for capital spending. The Budget also includes an increase of one AP due to the addition of one accountant position.

Municipal Parking Fund decreases revenue due to the impact of the new parking tax to be applied to the Dickies arena, which will reduce revenue from Dickies by 50%.

Solid Waste Fund includes a significant decrease in recycling revenue due to China's Recycling Ban and an increase in General Operating and Maintenance due to the increase of other contractual obligations. A rate analysis has been conducted and is under discussion to solve the challenges in Solid Waste Fund.

Stormwater Utility Fund slightly increases revenues due to the continued effort with the Water department to improve billing accuracy. A rate analysis has been conducted with action to be taken post-budget adoption.

Water and Sewer Fund includes an increase of eight APs due to the addition of eight positions serving various functions. The Budget also increases for the new Utility Cut Policy, required debt service payments and Pay-Go cash to fund the Capital Improvement Plan and improve debt service coverage ratios, and to address the new retirement policy, biosolids contract, and vehicles and capital equipment replacement and maintenance.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund annual revenue and expenditure budgets are based on the anticipated capital project services various departments and funds will require for the year.

Equipment Services Fund includes a reduction of one vacant AP. The Budget includes an increase in revenue due to fluctuation of charges associated with fuel prices and outside repair expenses. The increase of revenue will be offset by the related increase in expenditures.

Group Health and Life Insurance Fund provides funds for the health insurance for employees and their dependents and basic life insurance for employees and funding for the Employees' Wellness Program.

Budget Highlights

Expenditures are dependent on the aggregate cost of annual claims. The Fund's revenues come from active employee contributions, contributions from city funds, and interest on investments.

Risk Financing Fund includes increased administrative and operational expenses, and higher insurance premium expenses due to anticipated wind and hail damage increases.

FIDUCIARY FUNDS

Retiree Healthcare Trust Fund includes the elimination of the retirees' wellness payout.

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)				Full Time Equivalents (FTE)			
	Adopted FY2019	Adopted FY2020	A.P. Change	% Change	Adopted FY2019	Adopted FY2020	FTE Change	% Change
General Fund Departments								
City Attorney's Office	51.00	51.00	0.00	0.00%	51.00	51.00	0.00	0.00%
City Auditor's Office	18.00	19.00	1.00	5.56%	16.44	17.96	1.52	9.25%
City Manager's Office	28.00	23.00	(5.00)	-17.86%	27.15	23.00	(4.15)	-15.29%
City Secretary's Office	14.00	15.00	1.00	7.14%	14.00	15.00	1.00	7.14%
Code Compliance	210.00	245.00	35.00	16.67%	209.50	244.50	35.00	16.71%
Communication & Public Engagement	42.00	42.00	0.00	0.00%	42.00	42.00	0.00	0.00%
Diversity and Inclusion	-	8.00	8.00	0.00%	-	6.29	6.29	0.00%
Economic Development	23.00	19.00	(4.00)	-17.39%	19.00	19.00	0.00	0.00%
Financial Management Services	89.00	87.00	(2.00)	-2.25%	88.00	86.00	(2.00)	-2.27%
Fire	1,025.00	988.00	(37.00)	-3.61%	1,003.25	987.25	(16.00)	-1.59%
Human Resources	33.00	33.00	0.00	0.00%	32.18	32.18	0.00	0.00%
Information Technology Solutions	164.00	164.00	0.00	0.00%	160.35	160.38	0.03	0.02%
Library	266.00	276.00	10.00	3.76%	234.32	242.32	8.00	3.41%
Municipal Court	156.00	150.00	(6.00)	-3.85%	156.00	150.00	(6.00)	-3.85%
Neighborhood Services	205.00	131.00	(74.00)	-36.10%	61.81	67.48	5.67	9.17%
Park and Recreation	482.00	581.00	99.00	20.54%	334.43	340.95	6.52	1.95%
Performance and Budget	27.00	28.00	1.00	3.70%	24.75	25.75	1.00	4.04%
Planning and Development	162.00	162.00	0.00	0.00%	161.00	161.00	0.00	0.00%
Police	1,917.00	1,973.00	56.00	2.92%	1,877.38	1,883.96	6.58	0.35%
Property Management	101.00	94.00	(7.00)	-6.93%	83.82	83.82	0.00	0.00%
Transportation & Public Works	247.00	249.00	2.00	0.81%	239.30	238.55	(0.75)	-0.31%
General Fund Total	5,260.00	5,338.00	78.00	1.48%	4,835.68	4,878.39	42.72	0.88%

Note: Restated.

Beginning FY2020, Trainee positions are not counted as authorized positions nor in the FTE. Police and Fire Departments can footnote the Trainee AP/FTE counts in their Discussion section for noting budget impacts. While we may use the positions to budget, they are technically overages and the number of positions will vary from year to year.

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

Budget Highlights

	Authorized Positions (A.P.)				Full Time Equivalents (FTE)			
	Adopted FY2019	Adopted FY2020	A.P. Change	% Change	Adopted FY2019	Adopted FY2020	FTE Change	% Change
Governmental Funds								
Botanic Gardens Spec Rev Fund	69.00	70.00	1.00	1.45%	62.94	63.94	1.00	1.59%
Community Tree Planting	-	-	0.00	0.00%	4.40	4.40	0.00	0.00%
Crime Control and Prevention District Fund	380.00	297.00	(83.00)	-21.84%	348.17	292.38	(55.79)	-16.02%
Culture and Tourism Fund	142.00	142.00	0.00	0.00%	142.00	142.00	0.00	0.00%
Environmental Protection Fund	29.00	24.00	(5.00)	-17.24%	21.82	21.82	0.00	0.00%
Grant Funds	27.00	155.00	128.00	474.07%	162.07	155.40	(6.67)	-4.12%
Municipal Golf Fund	91.00	81.00	(10.00)	-10.99%	59.36	53.03	(6.33)	-10.66%
Red Light Enforcement Fund	3.00	-	(3.00)	-100.00%	3.00	-	(3.00)	-100.00%
Special Purpose Fund	151.00	21.00	(130.00)	-86.09%	31.15	4.60	(26.55)	-85.23%
Library Special Revenue Fund	2.00	2.00	0.00	0.00%	2.00	2.00	0.00	0.00%
Capitla Project Funds	-	7.00	7.00	0.00%	42.60	50.93	8.33	19.55%
Governmental Fund Totals	894.00	799.00	(95.00)	-10.63%	879.51	790.50	(89.01)	-10.12%
Proprietary Funds								
Enterprise Funds								
Stormwater Utility Fund	112.00	112.00	0.00	0.00%	109.25	110.70	1.45	1.33%
Solid Waste Fund	116.00	116.00	0.00	0.00%	116.00	116.00	0.00	0.00%
Municipal Parking Fund	18.00	18.00	0.00	0.00%	18.00	18.00	0.00	0.00%
Municipal Airports Fund	26.00	27.00	1.00	3.85%	25.48	26.48	1.00	3.92%
Water and Sewer Fund	990.00	998.00	8.00	0.81%	966.45	972.13	5.68	0.59%
Enterprise Funds Totals	1,262.00	1,271.00	9.00	0.71%	1,235.18	1,243.31	8.13	0.66%
Internal Service Funds								
Fleet and Equipment Services Fund	115.00	114.00	(1.00)	0.00%	116.80	115.80	(1.00)	0.00%
Capital Projects Service Fund	108.00	114.00	6.00	5.56%	108.00	114.00	6.00	5.56%
Group Health & Life Insurance Fund	10.00	11.00	1.00	10.00%	9.65	9.65	0.00	0.00%
Risk Financing Fund	17.00	17.00	0.00	0.00%	17.00	17.00	0.00	0.00%
Retiree Healthcare Trust	1.00	-	(1.00)	-100.00%	1.35	1.35	0.00	0.00%
Internal Service Funds Totals	251.00	256.00	5.00	1.99%	252.80	257.80	5.00	1.98%
Total All Funds	7,667.00	7,664.00	(3.00)	-0.04%	7,203.16	7,170.00	(33.16)	-0.46%

Note: Restated.

Budget Highlights

Citywide Fund Balance Summary

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

Governmental Funds							
	Fund Balance as of 9/30/2018	Forecasted Revenues for FY2019	Forecasted Expenditures for FY2019	Forecasted Fund Balance at End of FY2019	Projected Revenues FY2020	Projected Expenditures FY2020	Projected Fund Balance at End of FY2020
GENERAL FUND							
General Fund	\$124,961,799	\$737,831,306	\$(727,627,845)	\$135,165,260	\$771,937,585	\$(771,937,585)	\$135,165,260
SPECIAL REVENUE FUNDS							
Alliance Maintenance Facility	3,698,947	4,888,625	(5,288,205)	3,299,367	5,978,480	(5,978,480)	3,299,367
Botanic Gardens	989,175	5,572,297	(6,323,771)	237,701	6,573,865	(6,573,865)	237,701
Community Tree Planting	598,091	837,672	(400,000)	1,035,763	424,153	(424,153)	1,035,763
Crime Control & Prevention District	15,325,970	83,884,126	(81,007,146)	18,202,949	87,865,005	(87,865,005)	18,202,949
Culture & Tourism	15,758,403	43,839,866	(41,345,918)	18,252,351	42,536,140	(42,536,140)	18,252,351
Culture & Tourism 2% Hotel	1,795,061	7,928,328	(7,928,328)	1,795,061	7,261,741	(7,261,741)	1,795,061
DFW Rev Sharing	1,546,877	6,361,589	(6,361,589)	1,546,877	5,900,000	(5,900,000)	1,546,877
Culture & Tourism Project Financing Zone	5,209,883	6,769,739	(4,571,784)	7,407,837	11,979,988	(11,979,988)	7,407,837
Environmental Protection	1,542,770	4,327,460	(4,104,412)	1,765,818	4,279,971	(4,279,971)	1,765,818
Municipal Golf	-	4,578,534	(4,706,373)	(127,839)	4,999,647	(4,999,647)	(127,839)
Venue Operating	-	-	-	-	6,217,740	(6,217,740)	-
Proprietary Funds							
	Net Position as of 9/30/2018	Forecasted Revenues for FY2019	Forecasted Expenses for FY2019	Forecasted Net Position at End of FY2019	Projected Revenues FY2020	Projected Expenses FY2020	Projected Net Position at End of FY2020
ENTERPRISE FUNDS							
Municipal Airport	6,181,268	7,686,191	(7,032,633)	6,834,826	8,091,447	(8,091,447)	6,834,826
Municipal Parking	3,375,384	8,518,588	(8,738,343)	3,155,630	7,836,639	(7,836,639)	3,155,630
Solid Waste	33,890,731	62,005,964	(68,083,661)	27,813,034	69,412,479	(69,412,479)	27,813,034
Stormwater Utility	21,201,819	40,577,214	(49,760,623)	12,018,410	44,495,607	(44,495,607)	12,018,410
Water & Sewer	165,173,785	454,908,035	(450,536,118)	169,545,702	475,718,706	(475,718,706)	169,545,702
INTERNAL SERVICE FUNDS							
Capital Projects Service	4,593,353	14,906,996	(14,491,548)	5,008,801	14,901,340	(14,901,340)	5,008,801
Fleet & Equipment Serv	3,160,345	28,083,272	(28,104,971)	3,138,646	29,380,560	(29,380,560)	3,138,646
Group Health Insurance	21,333,713	77,524,933	(68,959,582)	29,899,063	74,005,679	(74,005,679)	29,899,063
Risk Financing	31,980,028	20,723,067	(19,025,165)	33,677,930	22,302,245	(22,302,245)	33,677,930

Note: Fund Balance includes budget based activities and does not include items such as unrealized gain/loss that may be reported in the Comprehensive Annual Financial Report on a GAAP basis. Fund Balance was sourced from the financial management system of record on October 3, 2019. Forecasted data was sourced from the fiscal month 8 forecast.