



City of Fort Worth, Texas

# FY2020 Adopted Annual Budget and Program Objectives



**CITY OF FORT WORTH, TEXAS  
FISCAL YEAR 2019-2020  
ANNUAL BUDGET**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$46,738,049, which is a 8.8 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$16,224,902.

**CITY COUNCIL RECORD VOTE**

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

FOR: Mayor Betsy Price, Mayor Pro tem Dennis Shingleton, Councilmembers Carlos Flores, Gyna Bivens, and Ann Zadeh

AGAINST: Councilmembers Brian Byrd, Cary Moon, Jungus Jordan

PRESENT but abstained from voting: None

ABSENT: Councilmember Kelly Allen Gray

**MUNICIPAL PROPERTY TAX RATES**

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

<b>Tax Rate</b>	<b>Adopted FY2018-19</b>	<b>Adopted FY2019-20</b>
Property Tax Rate	\$0.785000	\$0.747500
Effective Tax Rate	0.782594	0.729187
Effective Maintenance and Operations Tax Rate	0.616753	0.578466
Rollback Tax Rate	0.828812	0.789191
Debt Rate	0.155000	0.152500

**MUNICIPAL DEBT OBLIGATIONS**

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$827,991,475.

<p>This cover page and the information it contains are included with the adopted budget as required by Section 102.007 of the Texas Local Government Code.</p>
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Fort Worth  
Texas**

For the Fiscal Year Beginning

**October 1, 2018**

*Christopher P. Morrill*

Executive Director

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# **Organizational Information**

# Organizational Information

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## Budget Development Staff

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### CITY OF FORT WORTH, TEXAS Adopted ANNUAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2020

**Betsy Price**

Mayor

**David Cooke**

City Manager

**Dana Burghdoff**

Interim Assistant City  
Manager

**Jay Chapa**

Assistant City Manager

**Fernando Costa**

Assistant City Manager

**Kevin Gunn**

Interim Assistant City  
Manager

**Valerie Washington**

Assistant City Manager

#### **Performance and Budget Staff**

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

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

**Loraine Coleman, Budget Manager**

Carol Chen, Budget Analyst I

Samuel Kigo, Budget Analyst II

Heather Wu, Budget Analyst I

**Pamela Kacmarynski, Budget Manager**

Danielle Pickle, Business Process Analyst II

Rodney Arnold, Budget Analyst II

Sydney Sexton, Budget Analyst Intern

**Brian Brown, Budget Manager**

Reagan Coates, Budget Analyst I

Lucas Mann, Budget Analyst I

Ashley Clement, Senior Budget Analyst

Juanita Jimenez, Senior Budget Analyst

Amethyst Sloane, Lean Administrator

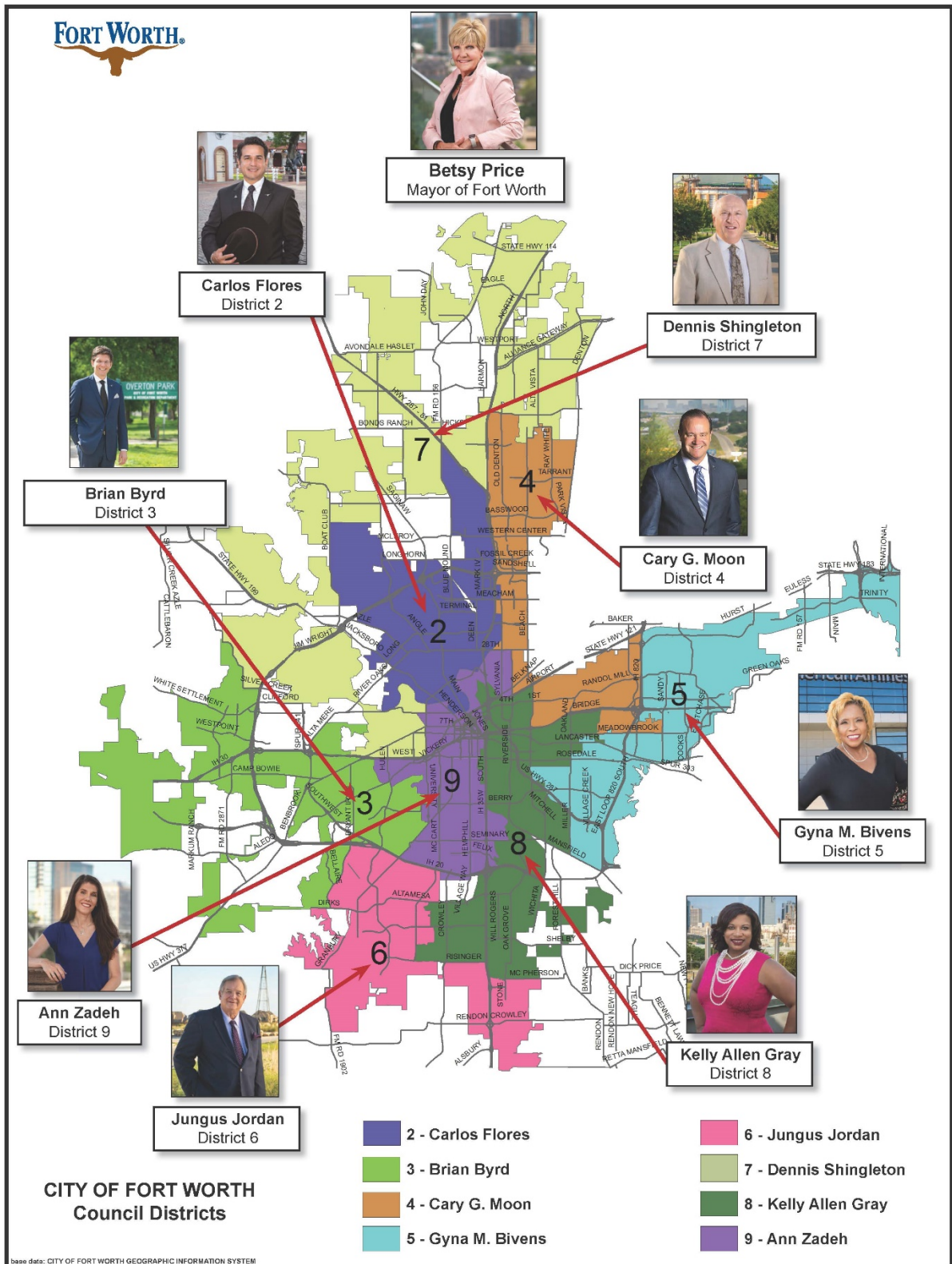
Morgan Hix, Performance Analyst

Jennifer Snyder, Senior Administrative Assistant



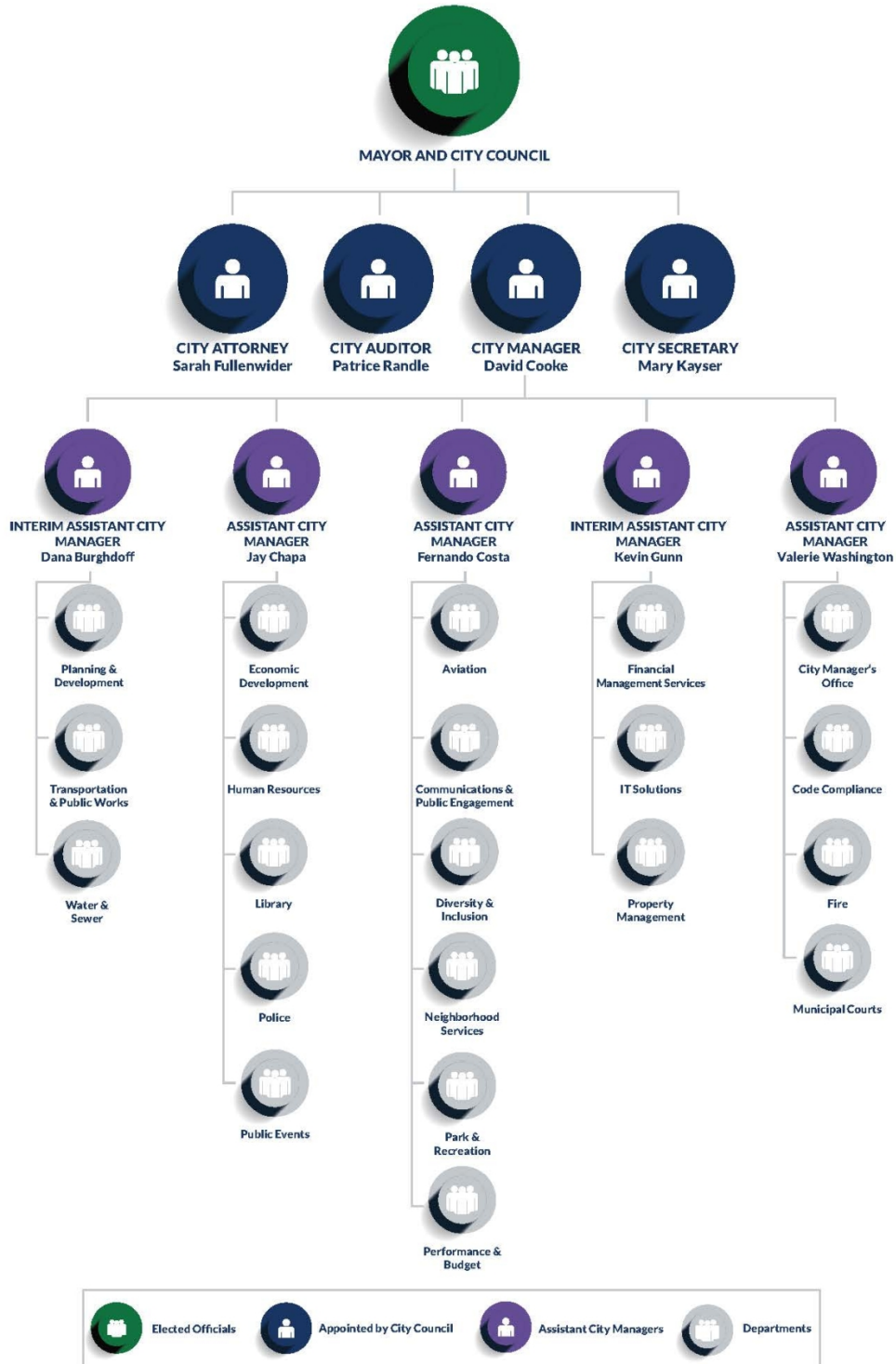
# Organizational Information

## City Council District Map



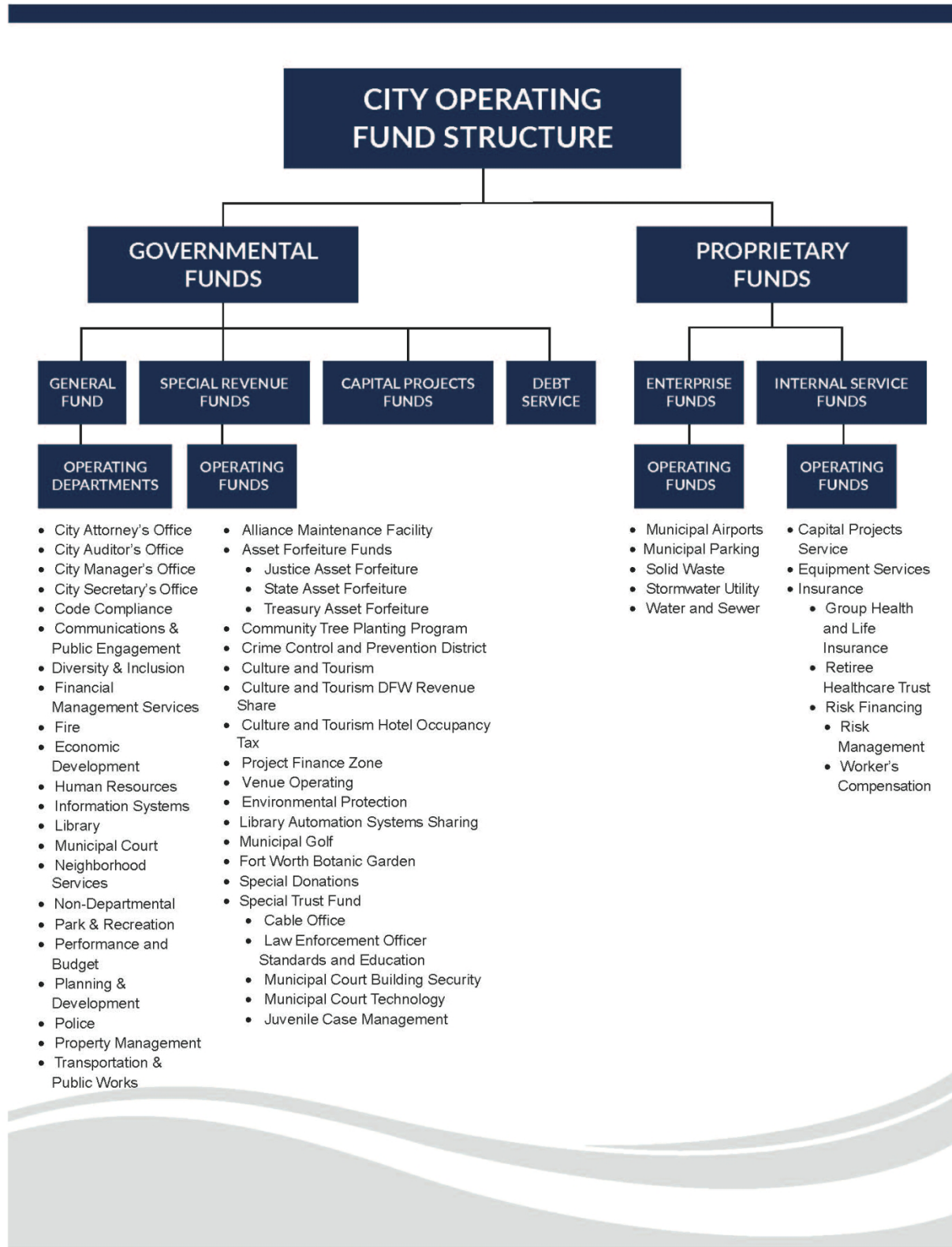
# Organizational Information

## City Organization Chart



# Organizational Information

## Total City Operating Budget Organizational Chart



# **Executive Message**

# Executive Message

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## City Strategic Vision



### Mission

Working together to build a strong community.

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

### Vision

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

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

### Values

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

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

### Our Objectives

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





# Executive Message

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## Budget Message

November 8, 2019

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

I am pleased to present you the Fiscal Year 2020 (FY2020) Adopted Budget. For a fourth consecutive year, the city's economic outlook remains strong—from continued improvements in local job growth and sales tax collections to increases in residential and commercial values and new construction. As we experience this continued growth we have also seen increased demands on city services and infrastructure, and ultimately the requests for more financial resources. We will continue to build upon previous years' efforts to make the city leaner, more effective, and more transparent to ensure the long-term protection of our quality of life.

I am presenting you with a balanced \$772 million General Fund budget that achieves the following:

- Increases the cash funding dedicated to capital projects, including additional funds for street maintenance and repair, neighborhood vitality and safety, park maintenance and improvements, and information technology
- Covers the \$8 million in lost revenues resulting from State Legislative action without eliminating programs or reducing service levels
- Fully funds the additional retirement contributions as approved during FY2019
- Commences the operations of: the Walsh Ranch fire station and the recruitment and training for the fire station at 287 and Harmon Road; Golden Triangle Library; hiring for Reby Carey Youth Library; the far north animal shelter, and numerous parks
- Establishes the Diversity and Inclusion Department to elevate the City's commitment to equity in the quality of life that all residents experience
- Increases the number of police officers and creates a police cadet program to expand and diversify the pool of prospective officers
- Creates independent oversight of the Police Department to increase the community's trust in the Police Department
- Earmarks funding to partner with Trinity Metro and others for transit initiatives
- Lowers the property tax rate by 3.75 cents; the tax rate drops to 74.75 cents from 78.5 cents per \$100 of assessed taxable value – marking the fourth consecutive year of property tax rate decreases (12.5%)

Addressing the growing demands on our city's resources, the citywide FY2020 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals over \$1.9 billion, an increase of 3.6 percent over the FY2019 Budget. The citywide budget also includes a total of 7,664 approved positions (APs).

As one of the fastest growing cities in the nation, as well as one of the most livable communities, we believe the future is bright for the City of Fort Worth. We expect the continuation of both job and population growth as more companies and people move to Fort Worth. The FY2020 Adopted Budget is

## Executive Message

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our plan to meet our responsibility to ensure appropriate investments toward infrastructure while maintaining quality levels of services and addressing the demands of a growing city.

The future of Fort Worth continues to look prosperous.

Respectfully submitted,

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

David Cooke  
City Manager

# Executive Message

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The FY2020 Adopted Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers and looks at the city's financial health for not only the upcoming year, but well into the future. In order to ensure the city focuses on citywide challenges and opportunities, the budget process continues to move from department specific actions to a broader, organizationally focused decision-making process. These philosophies and processes shift our focus from a narrow operational view towards a forward-looking strategic view.

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

## **OVERVIEW**

The FY2020 Adopted Budget totals slightly over \$1.9 billion, which includes 7,664 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 percent, or \$772 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning and development, public libraries and general management of the city. The remaining 61 percent, or \$1.2 billion, will fund the operations of the other funds, including Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds.

## **BUDGET DEVELOPMENT PROCESS**

The FY2020 budget process began in January of 2019 when city executive staff reviewed the upcoming seven-year projection. February of 2019 brought the City Council retreat and an effort to align City Council goals with city executive staff guiding principles. On March 28, the Performance and Budget Department hosted a citywide Budget Kickoff to mark the formal beginning of the budget development process. The meeting brought together the executive team, department heads, Budget and Analysis division staff and departmental fiscal coordinators to discuss the overall strategy for developing the FY2020 budget. City staff set out to prepare the FY2020 Budget by relying on the following budget development strategies:

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

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

Throughout the budget development process, staff updated city executive leadership on the performance of the FY2019 budget. To facilitate this process, the city conducts comprehensive citywide forecasts for months five and eight of the fiscal year. The forecasts are used to monitor current performance and to assist in development of the upcoming budget.

# Executive Message

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## **SIGNIFICANT ISSUES**

Before highlighting specifics of the FY2020 budget, included below are topics that received significant attention during the budget development process.

### **Capital Planning**

The City is presenting, in conjunction with the FY2020 Adopted Budget, a 5-Year Capital Improvement Plan (CIP) which includes the planned capital projects and funding sources for the next five years. The FY2020 Adopted Budget includes transfers to fund some of the projects in the first year of the CIP.

### **Advertising and Lobbying Disclosure**

As per Section 140.0045 of the Texas Local Government Code, the City must itemize certain expenditures required in certain political subdivision budgets. These expenditures include advertising costs for notices required by law to be published in a newspaper and expenditures for lobbying costs which directly or indirectly influence or attempt to influence the outcome of legislation or lobbying in FY2019, and with the same amount budgeted for FY2020.

<b><i>Expenditures For Comparison</i></b>	<b><i>FY2019 Estimated Actuals</i></b>	<b><i>FY2020 Budget</i></b>
Advertising-Required Legal Notices	\$ 144,366.00	\$ 102,885.00
Lobbying Expenditures	\$ 396,999.96	\$ 396,999.96

## **GENERAL FUND REVENUES**

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

<b>General Fund Revenue Budget</b>			
Adopted	Adopted	Percent	Dollar
<u>FY2019</u>	<u>FY2020</u>	<u>Change</u>	<u>Change</u>
\$731,190,453	\$771,937,585	5.57%	\$40,747,132

### **Property Tax**

The city receives a significant portion of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2019 showed an increase in the City's property tax base. In comparison to the July 2018 certified property tax roll, the July 2019 certified property tax roll reflected a 14.3 percent growth in adjusted net taxable property value.

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

# Executive Message

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For FY2020, the city’s combined property tax rate was lowered to \$0.7475 per \$100 of assessed valuation anticipating a 98.5 percent collection rate. Based on the O&M levy rate of \$0.5950 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$431 million in revenue for FY2020. The debt service levy rate of \$0.1525 per \$100 of assessed valuation is expected to yield approximately \$110 million, which will allow the repayment of all current and proposed debt obligations.

## Sales Tax

Sales tax collections are a major revenue component. Economic conditions in FY2019 continued to show growth with the 12-month rolling average of sales tax collections. This trend is anticipated to continue through FY2020 given that the Dallas-Fort Worth area was recognized in the top five largest construction markets for the first half of 2018, according to the Dallas News, and was also noted as one of the top 20 best large cities to start a business by WalletHub as cited by the Fort Worth Chamber of Commerce. There is continued population growth in the City of Fort Worth, which jumped from 15<sup>th</sup> to now the 13<sup>th</sup> largest city in the United States. Based on the FY2019 year-end budget projections, sales tax revenue is expected to increase in FY2020 over five percent and is budgeted at \$172,769,615.

Among large Texas cities, Fort Worth continues a positive trend with year-to-date sales tax collections up 5.5% percent over the same period last year, which puts Fort Worth’s sales tax performance ahead of neighboring City of Dallas.

## GENERAL FUND EXPENDITURES

<b>General Fund Expenditure Budget</b>			
<u>Adopted</u>	<u>Adopted</u>	<u>Percent</u>	<u>Dollar</u>
<u>FY2019</u>	<u>FY2020</u>	<u>Change</u>	<u>Change</u>
\$731,190,453	\$771,937,585	5.57%	\$40,747,132

For FY2020 General Fund expenditures are held in line with revenues. However, costs are increasing due to a variety of factors, including rising costs of supplies and contractual services, additional facilities coming online, additional funding for retirement, the economic development strategic plan, and maintaining a competitive compensation structure.

**Salary and Benefits Changes.** In keeping with the city’s commitment to invest in its employees and remain competitive in the job labor market, the following salary and benefits changes are included in the FY2020 Budget:

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



# Executive Message

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## **BUDGET HIGHLIGHTS**

The FY2020 Budget includes numerous actions that move the city forward under the guidance of the FY2020 Budget Principles and Management Plan. Included below are highlights of those changes.

**Property Tax Rate Reduction.** In an effort to encourage commercial development and lower the tax burden to residents and businesses, the City of Fort Worth property tax rate is being reduced nearly four cents (\$0.0375) to \$0.7475 per \$100 of assessed value from \$0.785 per \$100 of assessed value.

**Increased Funding for Pay As You Go (PAYG) Capital.** The City maintains and purchases capital items through the use of PAYG capital funding. While the property tax rate committed to PAYG remains the same for FY2019, the rise in new construction and property values allows the city to increase the funding dedicated to capital while limiting the funding available for operations. PAYG capital funding increases by an additional appropriation of \$6.2 million in FY2020.

# **Processes and Policies**

# Processes and Policies

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## Readers Guide to the Budget

### Purpose

The budget summarizes all public service programs provided by the City of Fort Worth, Texas. The operating budget represents the annual plan for the allocation of resources for the period October 1, 2019 to September 30, 2020 (Fiscal Year 2020). Amounts are shown to the whole dollar, so there may be slight variances.

### Introductory Information

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

### Summary Information

In this section, revenue and expenditure (expense) summaries are provided for the total City of Fort Worth operating budget. In addition, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2020 Operating Budget.

### Department and Fund Pages

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

Each department and fund displays summary information for the related revenues, expenditures (expenses), and staffing. The summary compares FY2018 actual results; the FY2019 adopted budget and adjusted budget; and the FY2020 Adopted budget.

#### **Full-time Equivalent Positions**

Each department summary includes the number of full-time equivalent positions (FTE) that are budgeted to the department and fund. One FTE represents 2,080 hours of work on an annual basis. A reduced amount of FTE in a department and fund can represent a part-time employee or indicates a portion of the work is budgeted in another fund.

#### **Authorized Positions**

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

#### **Department/Fund Purpose and Goals**

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

# Processes and Policies

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## **Major Accomplishments**

This section identifies some accomplishments achieved by the department in FY2019. The accomplishments can vary from departmental initiatives to the receiving of nationally recognized awards to performing above current service levels.

## **FY2020 Discussion**

This section highlights the major changes from the prior year budget to the FY2020 Budget. This ranges from organizational changes, to service enhancements, to drivers of major changes from the prior year. This section is intended to let the reader know what has significantly changed from the prior year.

## **Horizon Issues**

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

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

This section contains key performance indicators and service levels. Comparison is made between FY2018 actuals, FY2019 estimates and FY2020 target and desired target.

# Processes and Policies

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## Budget Process

### Creation of the Budget

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

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

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

### City Council Authorization / Appropriation

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

### City Manager’s Authorization

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

### Budget Implementation & Monitoring

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



## Processes and Policies

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

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

# Processes and Policies

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## Budget Calendar

### **March 28: FY2020 Budget Kickoff**

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

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

- Departments develop their FY2020 operating budget
- Departments forecast revenue and expenses for the end of FY2019
- Executive level review and use for 2020 Budget development

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

- Departments provide feedback on consolidated 5-Year CIP

### **June 3 – July 30: CMO Review of Proposed Budget & Month 8 Forecast Finalized:**

- Review of department operating budgets
- Review of proposed fee changes and additions
- Review of the consolidated Capital Improvement Plan (FY2020-2024)
- Decision package review
- Tax rate discussion
- Review of FY2019 forecast – FY2019 budget impacts

### **July 25-27: Certified Tax Roll Received**

- Receive certified appraisal values

### **August 6: City Manager Delivers Recommended 5-Year Capital Improvement Plan**

- Presentation of the City Manager's Recommended FY2020-2024 Capital Improvement Plan to the City Council

### **August 13: City Manager Delivers Recommended Annual Budget**

- Presentation of the City Manager's Recommended FY2020 Annual Budget to the City Council (includes presentation of CCPD funding application)

### **August 22 & 23 – September 5& 6: City Council Budget Work Sessions**

- City Council reviews key elements of the FY2020 Budget with city staff

### **August 27: CCPD Budget Presentation, Public Hearing & Possible Adoption**

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

### **September 17: FY2020 Budget and Tax Rate Adoption**

- Council considers CCPD Budget for adoption (if delayed)
- Council considers FY2020 Budget & 5-Year CIP for adoption
- City Council adopts tax rate for FY2020 (action establishes split between operating/debt service tax rates)

### **September – October: Adopted FY2020 Operating Changes Implemented**

### **October 31: Adopted Operating Budget & Published 5-Year Capital Improvement Plan**

### **October – November: Year-end Finalization of FY2019**

# Processes and Policies

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## Fund Structure

### Purpose

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

### Governmental Fund Types

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

#### **General Fund:**

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

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

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

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

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

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

### Proprietary Fund Types

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

#### **Enterprise Funds:**

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

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

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

# Processes and Policies

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## **Fiduciary Fund Types**

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

## **Capital Project Funds**

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

# Processes and Policies

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## Budgeting Philosophy and Basis of Budgeting

### Budgeting Philosophy

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

The city's framework for fiscal decision-making is a comprehensive set of Financial Management Policy Statements. As required by charter, the city adopts an annual balanced budget for which the level of expenditures for each department or fund may not legally exceed the appropriations for that department or fund. The budget is prepared in a manner that reflects the full cost of providing services and displays estimated beginning fund balance/net position, estimated revenue and receipts, appropriations and the estimated year-end fund balance/net position.

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

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

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

### Basis of Budgeting

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

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

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

# Processes and Policies

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## Financial Policies

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

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

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

### Operating Budget

Per city charter, the city shall operate under an annual balanced budget whereby the sum of net revenues and appropriated fund balance equals the expenditure appropriations. Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce more revenue than is necessary. The city shall not develop budgets that include operating deficits that require the use of one-time resources to cover recurring expenses. The city's annual budget shall be adopted by September 17th and shall be effective for a fiscal period beginning October 1 and ending September 30th.

### Fund Balances

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

#### General Fund: (Fund Balance)

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

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

#### Enterprise Funds: (Working Capital)

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

# Processes and Policies

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## Enterprise Funds: (Days Cash on Hand)

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

## Internal Service Funds: (Working Capital)

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

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

## Revenue

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

## Capital Improvements

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

## Debt Policies

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

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

## Debt Planning Guidelines

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

## Processes and Policies

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

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

### **Debt Service Guidelines**

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

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

### **User Fee Policy**

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

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



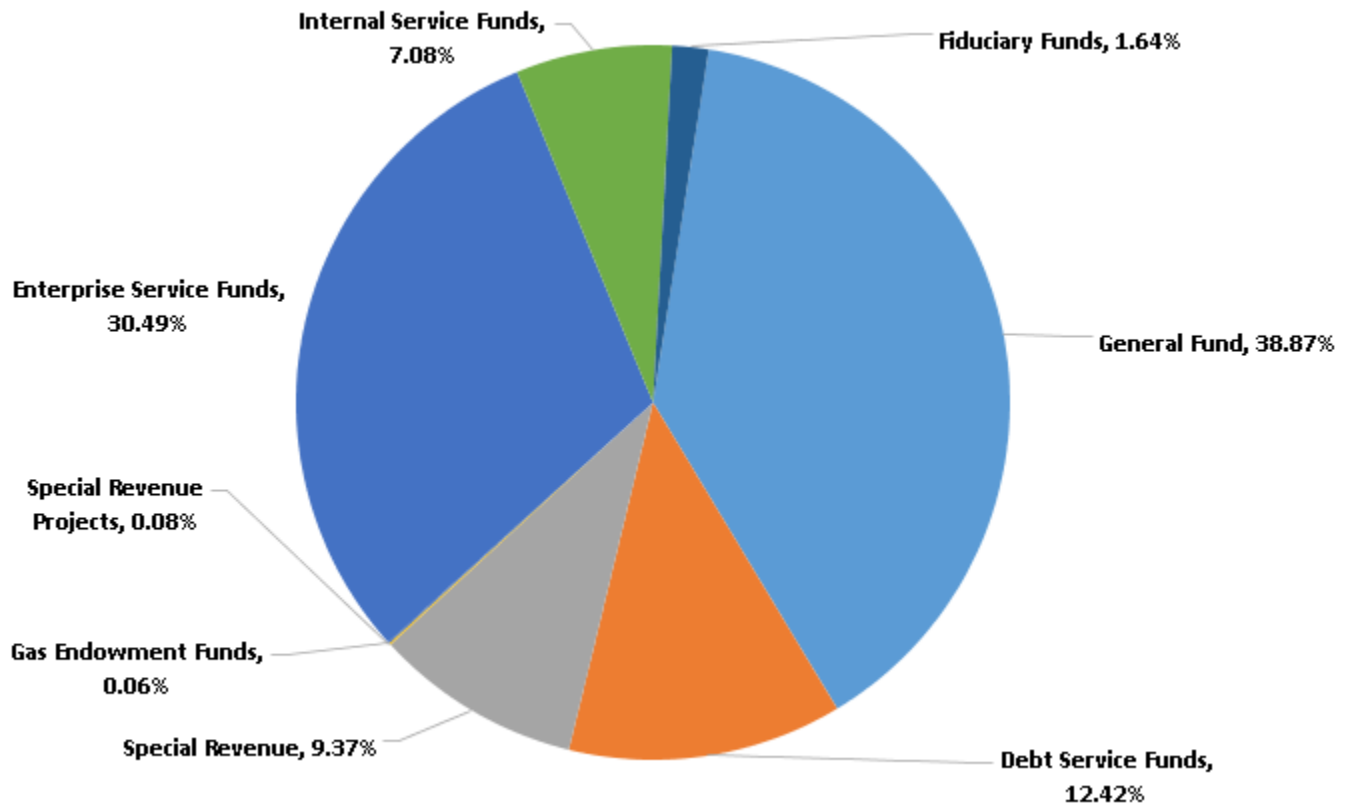
# Budget Highlights

# Budget Highlights

## Total Revenue by Fund

	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%
<b>Total Operating Funds</b>	<b>\$1,947,072,248</b>	<b>\$1,916,945,391</b>	<b>\$1,961,211,066</b>	<b>\$1,985,882,287</b>	<b>\$ 68,936,896</b>	<b>3.60%</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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

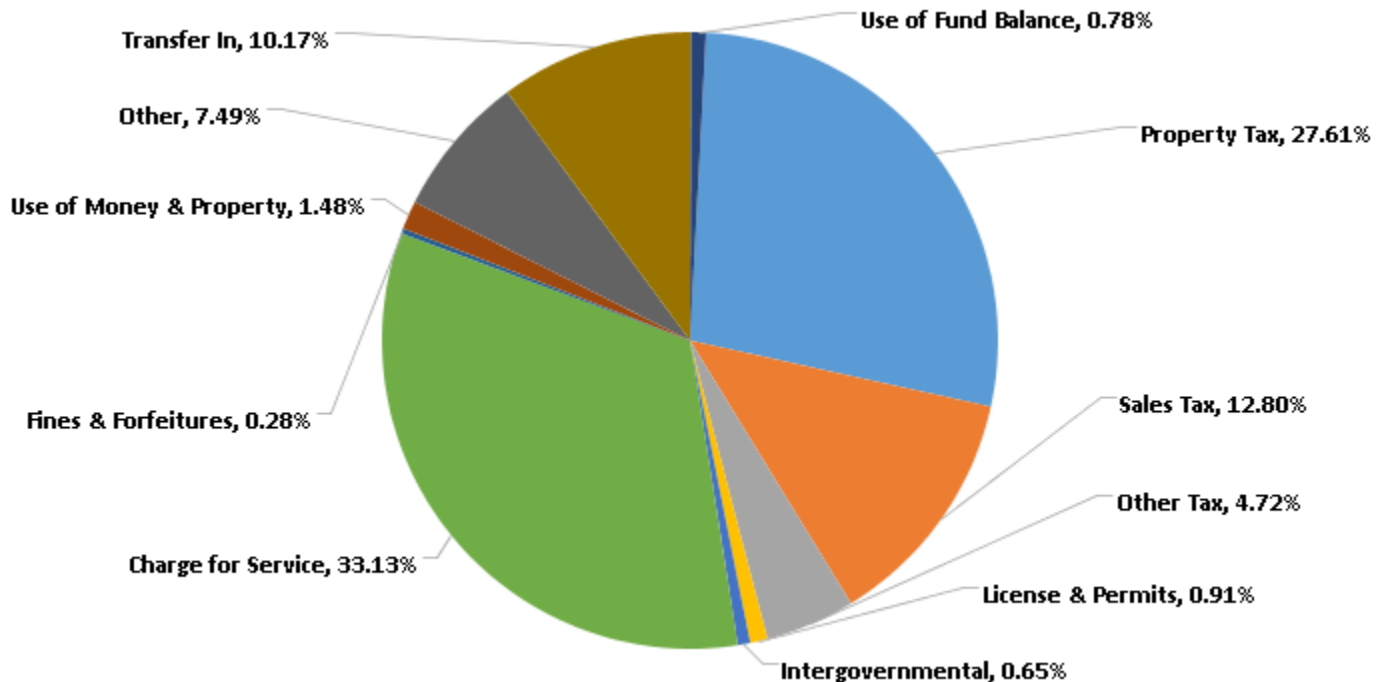


# Budget Highlights

## 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%
<b>Total Revenues</b>	<b>\$1,947,072,248</b>	<b>\$1,916,945,391</b>	<b>\$1,961,211,066</b>	<b>\$1,985,882,287</b>	<b>\$ 68,936,896</b>	<b>3.60%</b>

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

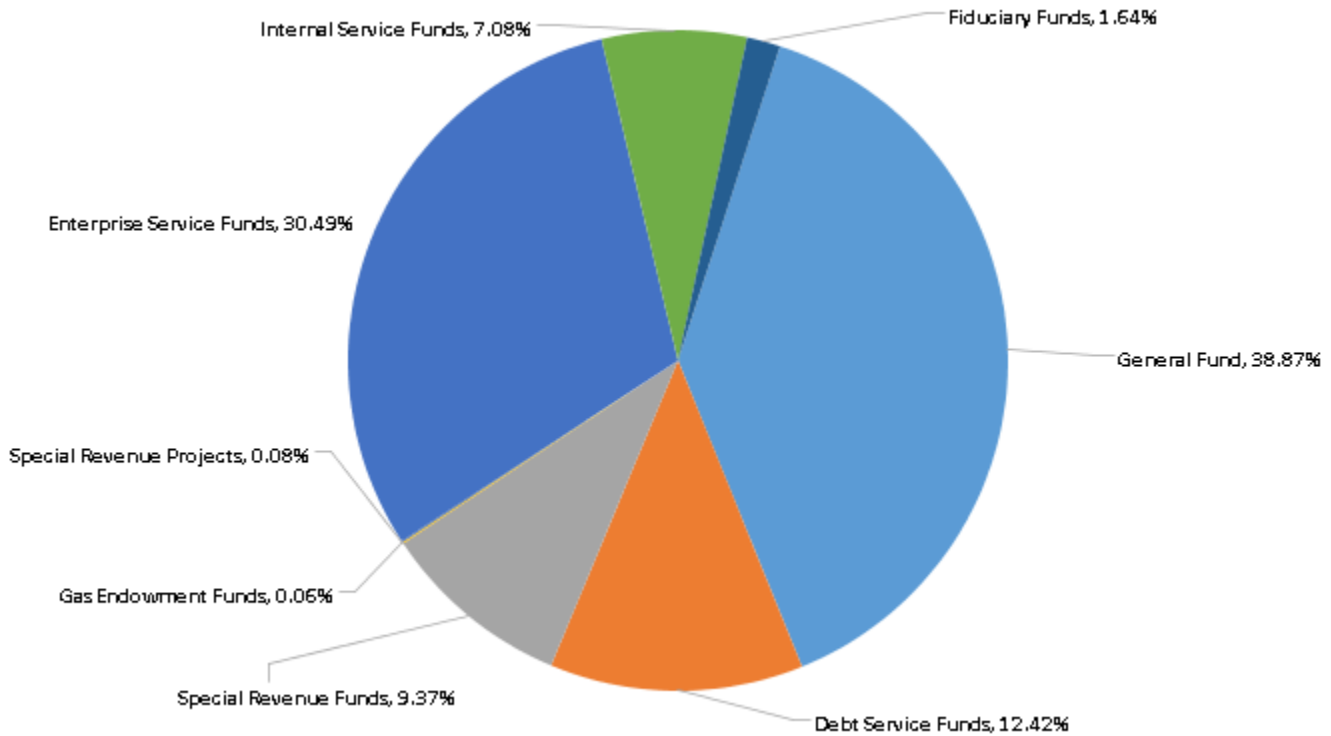


# Budget Highlights

## Expenditures by Fund

	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%
<b>Total Operating Funds</b>	<b>\$1,861,393,534</b>	<b>\$1,916,945,391</b>	<b>\$1,959,880,212</b>	<b>\$1,985,882,287</b>	<b>\$ 68,936,896</b>	<b>3.60%</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. Special Revenue Funds include Asset Forfeiture Funds. Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above.

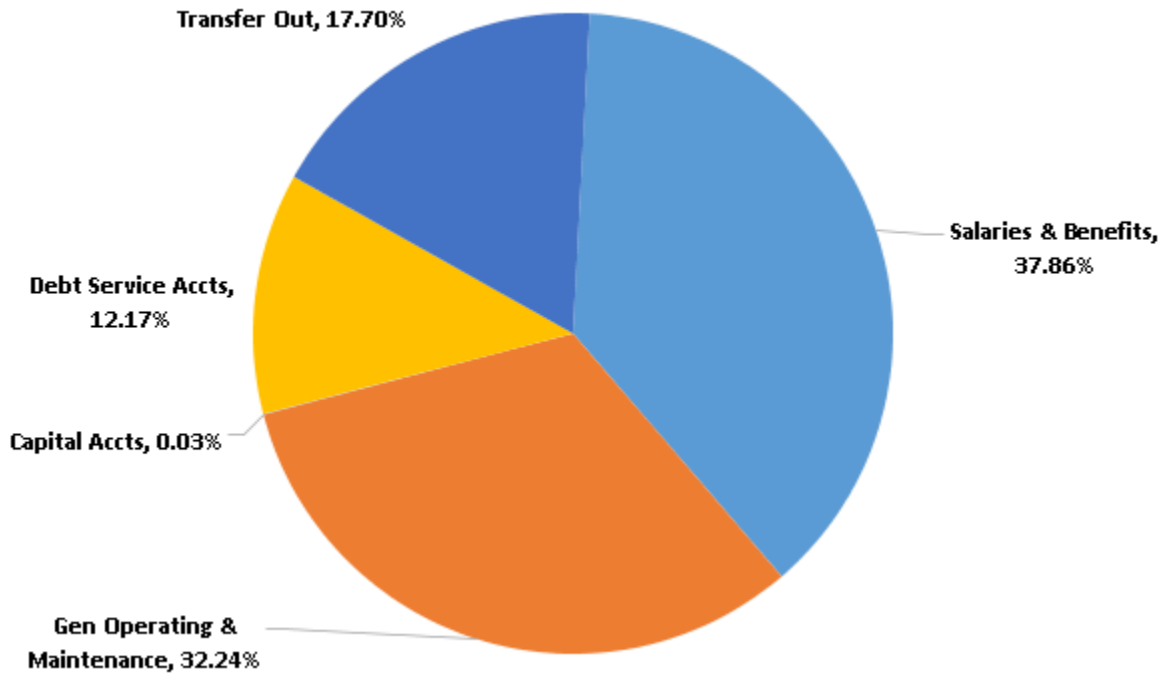


# Budget Highlights

## 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%
<b>Total Expenses</b>	<b>\$1,861,393,534</b>	<b>\$1,916,945,391</b>	<b>\$1,959,880,212</b>	<b>\$1,985,882,287</b>	<b>\$ 68,936,896</b>	<b>3.60%</b>

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



# Budget Highlights

## General Fund: Financial Summary

	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%
<b>Total Revenues</b>	<b>692,446,515</b>	<b>731,190,453</b>	<b>731,428,116</b>	<b>771,937,585</b>	<b>40,747,132</b>	<b>5.57%</b>
<b>Use of Fund Balance</b>	-	-	<b>200,000</b>	-	-	<b>0.00%</b>
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%
<b>Total Expenses</b>	<b>676,031,075</b>	<b>731,190,453</b>	<b>731,628,116</b>	<b>771,937,585</b>	<b>40,747,132</b>	<b>5.57%</b>
<b>Contribution to Fund Balance</b>	-	-	-	-	-	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 16,415,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

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%
<b>Total Revenues</b>	<b>255,437,650</b>	<b>221,700,906</b>	<b>255,792,508</b>	<b>245,688,244</b>	<b>23,987,338</b>	<b>10.82%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>7,956,795</b>	<b>8,959,535</b>	<b>898,175</b>	<b>(7,058,620)</b>	<b>-88.71%</b>
Debt Service Accts	226,875,813	226,162,031	261,365,351	238,374,352	12,212,321	5.40%
Transfer Out	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>226,875,813</b>	<b>226,162,031</b>	<b>261,365,351</b>	<b>238,374,352</b>	<b>12,212,321</b>	<b>5.40%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>3,495,670</b>	<b>3,387,113</b>	<b>8,212,067</b>	<b>4,716,397</b>	<b>134.92%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 28,561,838</b>	<b>\$ -</b>	<b>\$ (421)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Special Revenue Funds: Financial Summary

	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%
<b>Total Revenues</b>	<b>168,511,948</b>	<b>172,320,764</b>	<b>172,354,281</b>	<b>178,708,518</b>	<b>6,387,754</b>	<b>3.71%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>3,984,884</b>	<b>7,166,712</b>	<b>7,308,212</b>	<b>3,323,328</b>	<b>83.40%</b>
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%
<b>Total Expenses</b>	<b>160,307,298</b>	<b>165,356,150</b>	<b>178,624,392</b>	<b>179,566,018</b>	<b>14,209,868</b>	<b>8.59%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>10,949,498</b>	<b>661,123</b>	<b>6,450,712</b>	<b>(4,498,786)</b>	<b>-41.09%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 8,204,650</b>	<b>\$ -</b>	<b>\$ 235,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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



# Budget Highlights

## Special Revenue Funds: PIDS Financial Summary

	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%
<b>Total Revenues</b>	<b>11,626,538</b>	<b>13,446,733</b>	<b>13,615,346</b>	<b>13,646,733</b>	<b>200,000</b>	<b>1.49%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>667,361</b>	<b>692,696</b>	<b>815,545</b>	<b>148,184</b>	<b>22.20%</b>
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%
<b>Total Expenses</b>	<b>8,528,534</b>	<b>14,028,875</b>	<b>14,222,823</b>	<b>14,462,278</b>	<b>433,403</b>	<b>3.09%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>85,219</b>	<b>85,219</b>	<b>-</b>	<b>(85,219)</b>	<b>-100.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 3,098,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Special Revenue Funds: TIRZ Financial Summary

	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%
<b>Total Revenues</b>	<b>30,644,331</b>	<b>35,244,369</b>	<b>35,244,369</b>	<b>28,594,764</b>	<b>(6,649,605)</b>	<b>-18.87%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>59,202,577</b>	<b>59,202,577</b>	<b>58,923,982</b>	<b>(278,595)</b>	<b>-0.47%</b>
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%
<b>Total Expenses</b>	<b>12,776,127</b>	<b>94,446,946</b>	<b>94,446,946</b>	<b>87,518,746</b>	<b>(6,928,200)</b>	<b>-7.34%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 17,868,204</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Special Revenue Projects: Financial Summary

	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%
<b>Total Revenues</b>	<b>3,891,672</b>	<b>2,911,058</b>	<b>2,944,381</b>	<b>1,257,958</b>	<b>(1,653,100)</b>	<b>-56.79%</b>
<b>Use of Fund Balance</b>	-	<b>291,484</b>	<b>291,484</b>	<b>288,329</b>	<b>(3,155)</b>	<b>-1.08%</b>
	-	-	-	-	-	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%
<b>Total Expenses</b>	<b>4,212,139</b>	<b>3,166,164</b>	<b>3,327,815</b>	<b>1,546,287</b>	<b>(1,619,877)</b>	<b>-51.16%</b>
<b>Contribution to Fund Balance</b>	-	<b>36,378</b>	-	-	<b>(36,378)</b>	<b>-100.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ (320,467)</b>	<b>\$ -</b>	<b>\$ (91,950)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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

# Budget Highlights

## Gas Endowment Funds: Financial Summary

	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%
<b>Total Revenues</b>	<b>6,035,104</b>	<b>940,054</b>	<b>4,260,256</b>	<b>1,102,445</b>	<b>162,391</b>	<b>17.27%</b>
<b>Use of Fund Balance</b>	-	-	-	-	-	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	-	-	-
<b>Total Expenses</b>	<b>3,634,899</b>	<b>940,054</b>	<b>4,260,256</b>	<b>1,102,445</b>	<b>162,391</b>	<b>17.27%</b>
<b>Contribution to Fund Balance</b>	-	-	-	-	-	0.00%
<b>Revenues Over(Under) Expenses</b>	<b>\$ 2,400,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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%
<b>Total Revenues</b>	-	<b>632,404</b>	<b>632,404</b>	<b>980,244</b>	<b>347,840</b>	<b>55.00%</b>
<b>Use of Fund Balance</b>	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	632,404	632,404	980,244	347,840	55.00%
<b>Total Expenses</b>	-	<b>632,404</b>	<b>632,404</b>	<b>980,244</b>	<b>347,840</b>	<b>55.00%</b>
<b>Contribution to Fund Balance</b>	-	-	-	-	-	0.00%
<b>Revenues Over(Under) Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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%
<b>Total Revenues</b>	<b>606,750,435</b>	<b>581,772,762</b>	<b>582,163,280</b>	<b>598,646,837</b>	<b>16,874,075</b>	<b>2.90%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>10,615,197</b>	<b>11,115,197</b>	<b>6,908,041</b>	<b>(3,707,156)</b>	<b>-34.92%</b>
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%
<b>Total Expenses</b>	<b>581,167,568</b>	<b>591,619,705</b>	<b>593,169,212</b>	<b>605,228,979</b>	<b>13,609,274</b>	<b>2.30%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>768,254</b>	<b>109,265</b>	<b>325,899</b>	<b>(442,355)</b>	<b>-57.58%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 25,582,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# 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%
<b>Total Revenues</b>	<b>181,249,240</b>	<b>147,905,604</b>	<b>147,905,604</b>	<b>140,589,824</b>	<b>(7,315,780)</b>	<b>-4.95%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>166,378</b>	<b>586,378</b>	<b>-</b>	<b>(166,378)</b>	<b>-100.00%</b>
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%
<b>Total Expenses</b>	<b>176,771,284</b>	<b>148,065,005</b>	<b>148,485,005</b>	<b>139,386,730</b>	<b>(8,678,275)</b>	<b>-5.86%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>6,977</b>	<b>6,977</b>	<b>1,203,094</b>	<b>1,196,117</b>	<b>17143.72%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 4,477,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# 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%
<b>Total Revenues</b>	<b>32,749,582</b>	<b>35,189,052</b>	<b>35,189,052</b>	<b>32,548,119</b>	<b>(2,640,933)</b>	<b>-7.50%</b>
<b>Use of Fund Balance</b>	-	-	-	-	-	<b>0.00%</b>
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%
<b>Total Expenses</b>	<b>30,459,566</b>	<b>32,526,049</b>	<b>32,526,049</b>	<b>29,141,729</b>	<b>(3,384,320)</b>	<b>-10.40%</b>
<b>Contribution to Fund Balance</b>	-	<b>2,663,003</b>	<b>2,663,003</b>	<b>3,406,390</b>	<b>743,387</b>	<b>27.92%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 2,290,017</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Note: Includes the Retiree Healthcare Trust Fund only.

# Budget Highlights

## Operating Funds: Financial Summary

	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%
<b>Total Revenue</b>	<b>1,947,072,248</b>	<b>1,893,930,653</b>	<b>1,932,037,899</b>	<b>1,970,479,530</b>	<b>76,548,877</b>	<b>4.04%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>23,014,738</b>	<b>28,319,306</b>	<b>15,402,757</b>	<b>(7,611,981)</b>	<b>-33.07%</b>
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%
<b>Total Expenses</b>	<b>1,861,393,534</b>	<b>1,899,025,611</b>	<b>1,953,052,731</b>	<b>1,966,284,125</b>	<b>67,258,514</b>	<b>3.54%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>17,919,780</b>	<b>6,827,481</b>	<b>19,598,162</b>	<b>1,678,382</b>	<b>9.37%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 85,678,713</b>	<b>\$ -</b>	<b>\$ 476,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

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
<b>Municipal Golf Fund</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
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
<b>Botanic Garden Special Revenue Fund</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
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
<b>General Fund</b>		
<b>Planning and Development Department</b>		
<b>Fee Title</b>	<b>New Fee Amount</b>	<b>Description of Change</b>
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
<b>Park and Recreation Department</b>		
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

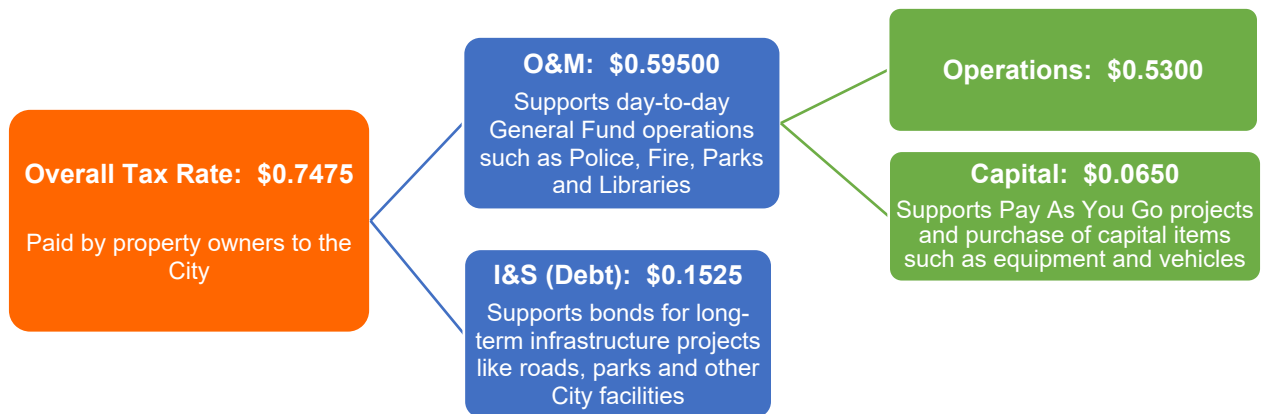
# Budget Highlights

## General Fund Revenue Highlights

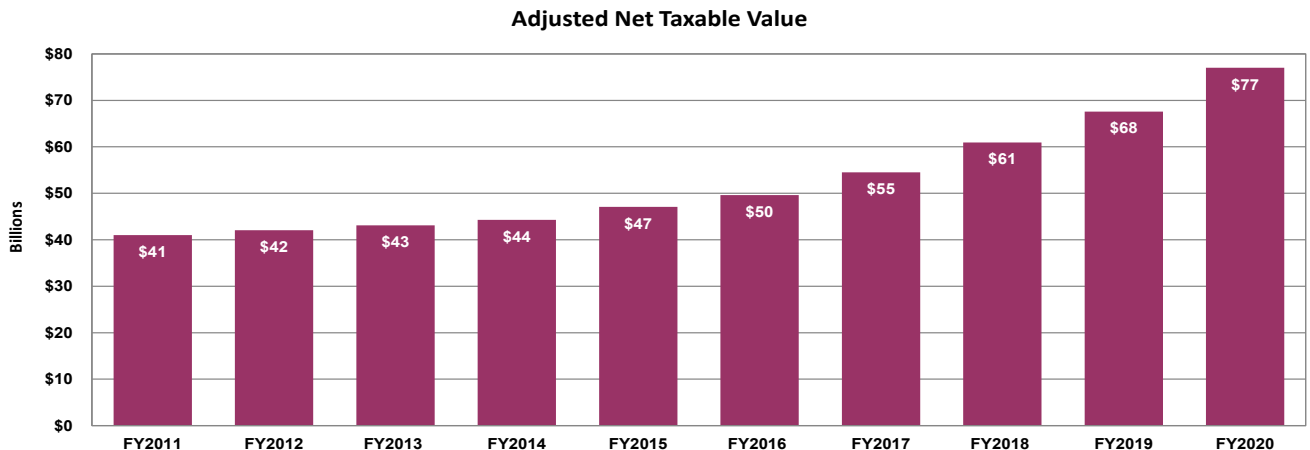
### Property Taxes

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.

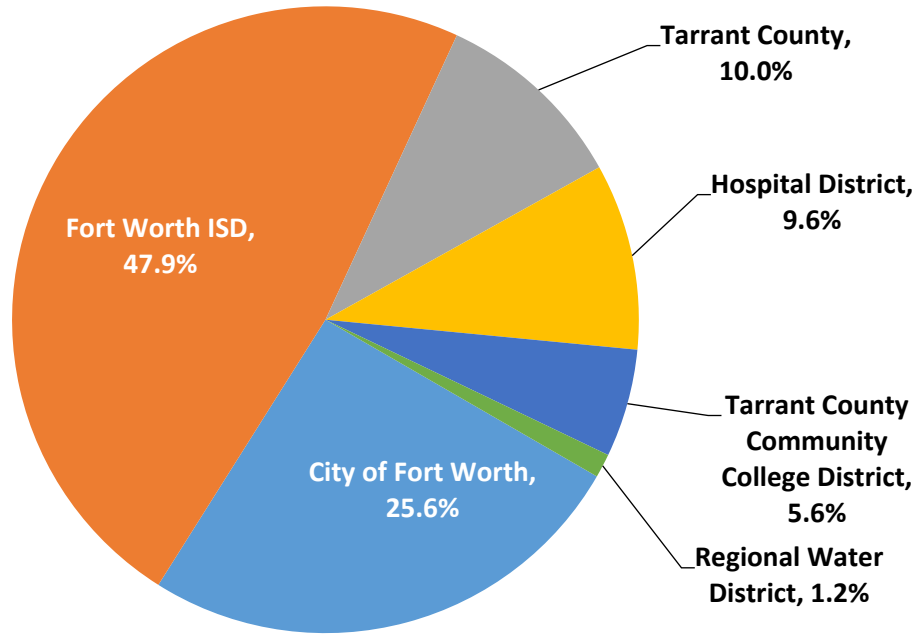


# Budget Highlights

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According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$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 86<sup>th</sup> 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:

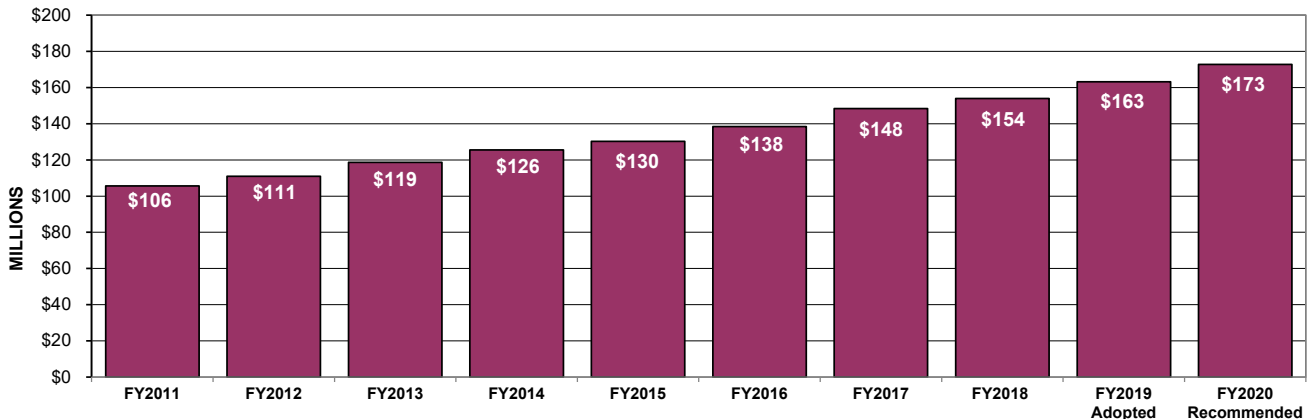
<b>Total Appraised Value</b>	<b>\$103,362,693,745</b>
<b>Less</b>	
Agricultural (Deferral)	\$102,293,648
Disabled Vet	\$373,767,691
Over 65	\$1,521,986,445
Homestead	\$6,308,354,944
Disabled Person	\$141,317,204
Inventory	\$3,390,361,841
Solar / Wind Power	\$263,918
Pollution Control	\$9,798,655
Foreign 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
<b>Sub-Total Exemptions</b>	<b>\$23,727,943,612</b>
<b>Net Taxable Value</b>	<b>\$79,634,750,133</b>
<b>Less</b>	
Appraised value of protests	\$3,795,518,645
Appraised value of incomplete properties	\$2,423,460,653
<b>Certified Net Taxable Value</b>	<b>\$73,415,770,835</b>
<b>Plus</b>	
Minimum value of protested properties	\$2,258,224,049
Incomplete properties	\$1,320,169,361
<b>Adjusted Net Taxable Value</b>	<b>\$76,994,164,245</b>
Tax Rate per \$100 of Value	\$0.747500
<b>Total Levy</b>	<b>\$575,531,378</b>
Collection Rate	98.50%
<b>Estimated Collection of Levy</b>	<b>\$566,898,407</b>
<b>Less</b>	
Levy Lost due to Frozen	(\$7,892,432)
Estimated TIF Contribution	(\$17,736,974)
<b>Budgeted Revenues</b>	<b>\$541,269,001</b>

## Sales Tax

Revenue from the city's one cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$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

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## **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

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## 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

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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

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**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

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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
<b>General Fund Departments</b>								
City Attorney's Office	51.00	51.00	0.00	0.00%	51.00	51.00	0.00	0.00%
City Auditor's Office	18.00	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%
<b>General Fund Total</b>	<b>5,260.00</b>	<b>5,338.00</b>	<b>78.00</b>	<b>1.48%</b>	<b>4,835.68</b>	<b>4,878.39</b>	<b>42.72</b>	<b>0.88%</b>

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
<b>Governmental Funds</b>								
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%
Capital Project Funds	-	7.00	7.00	0.00%	42.60	50.93	8.33	19.55%
<b>Governmental Fund Totals</b>	<b>894.00</b>	<b>799.00</b>	<b>(95.00)</b>	<b>-10.63%</b>	<b>879.51</b>	<b>790.50</b>	<b>(89.01)</b>	<b>-10.12%</b>
<b>Proprietary Funds</b>								
<b>Enterprise Funds</b>								
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%
<b>Enterprise Funds Totals</b>	<b>1,262.00</b>	<b>1,271.00</b>	<b>9.00</b>	<b>0.71%</b>	<b>1,235.18</b>	<b>1,243.31</b>	<b>8.13</b>	<b>0.66%</b>
<b>Internal Service Funds</b>								
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%
<b>Internal Service Funds Totals</b>	<b>251.00</b>	<b>256.00</b>	<b>5.00</b>	<b>1.99%</b>	<b>252.80</b>	<b>257.80</b>	<b>5.00</b>	<b>1.98%</b>
<b>Total All Funds</b>	<b>7,667.00</b>	<b>7,664.00</b>	<b>(3.00)</b>	<b>-0.04%</b>	<b>7,203.16</b>	<b>7,170.00</b>	<b>(33.16)</b>	<b>-0.46%</b>

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
<b>GENERAL FUND</b>							
General Fund	\$124,961,799	\$737,831,306	\$(727,627,845)	\$135,165,260	\$771,937,585	\$(771,937,585)	\$135,165,260
<b>SPECIAL REVENUE FUNDS</b>							
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
<b>ENTERPRISE FUNDS</b>							
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
<b>INTERNAL SERVICE FUNDS</b>							
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.

# **Governmental Funds**



# General Fund

# General Fund

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## General Fund Statement

### FUND PURPOSE AND GOALS

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

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

The city's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property, according to the property's valuation and the tax rate. In FY2020, the city was able to lower the property tax rate to \$0.7475 per \$100 of assessed valuation, down from \$0.7850 per \$100 of assessed valuation in FY2019. This marks the fourth consecutive year the City lowered the tax rate. Approximately \$0.5950, or 79.60%, of that property tax rate funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1525, or 20.40%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second largest revenue source for the city, achieved new record highs throughout much of FY2019 and the trend is positioned to carry through FY2020.

General debt service is the city's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded from taxes levied by the city and is estimated to be \$110,426,117. Property tax revenues associated with debt service are deposited directly in the General Debt Service Fund.

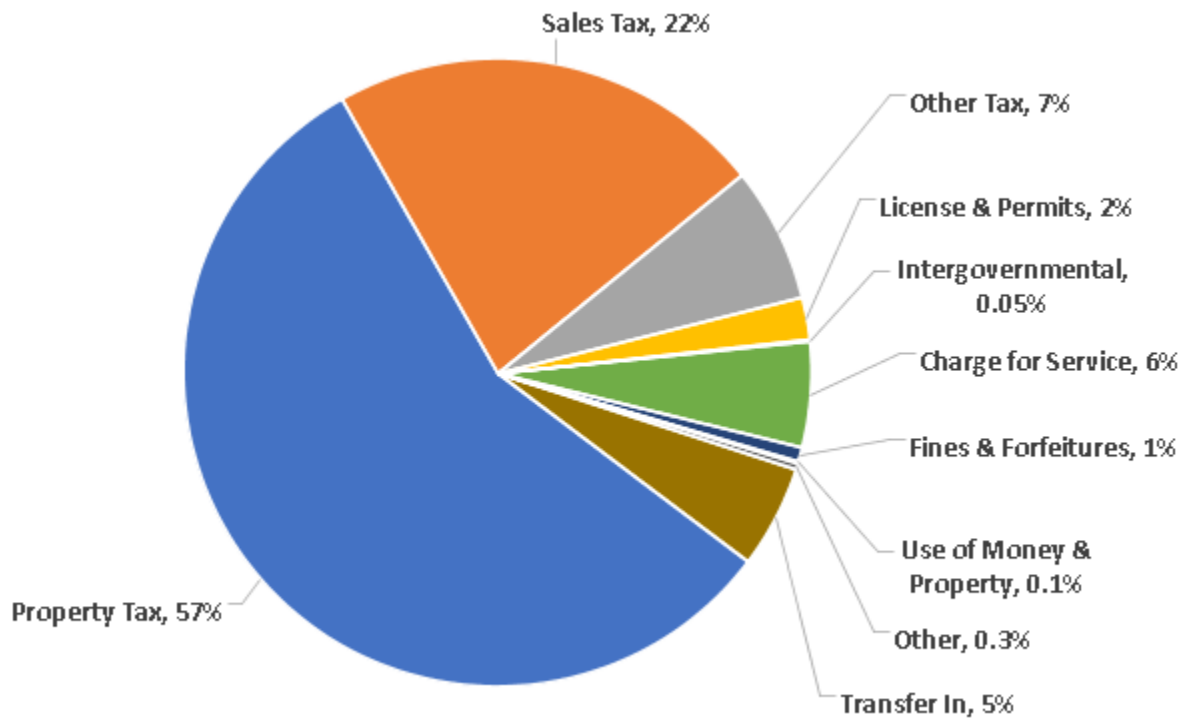
General Fund departments provide primary services directly to the public, as well as support services to other city departments. In accordance with the FMPS, the city's Performance and Budget Department determines annually the administrative service charges due to the General Fund. These charges are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

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at 10.0% of current year, with a goal of 16.67%, of regular ongoing operating expenditures. During the course of the year the Finance staff closely monitors the condition of the General Fund and all other city funds, and a financial forecast report is prepared annually that evaluates revenues and expenditures, as well as performance indicators. The report discusses trends affecting the city, as well as critical issues. The General Fund budget supports 5,338 authorized positions and 17 operating departments (excluding Non-Departmental) plus four appointed officials' offices. Each department, listed alphabetically in the General Fund section, has a primary focus.

# General Fund

## General Fund Revenue Summary

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from FY2019 (%)
Property Tax	371,670,788	401,690,423	401,690,423	436,544,239	8.68%
Sales Tax	157,346,086	163,151,802	163,303,162	172,769,615	5.90%
Other Tax	57,160,879	55,497,905	55,497,905	53,887,446	-2.90%
License & Permits	16,972,095	17,029,711	17,029,711	16,696,626	-1.96%
Intergovernmental	1,975,042	338,160	424,463	373,423	10.43%
Charge for Service	27,239,739	37,613,915	37,613,915	42,095,257	11.91%
Fines & Forfeitures	6,302,053	5,574,885	5,574,885	5,549,659	-0.45%
Use of Money & Property	570,799	626,014	626,014	664,651	6.17%
Other	2,162,995	2,465,394	2,465,394	2,557,741	3.75%
Transfer In	51,046,038	47,202,244	47,202,244	40,798,928	-13.57%
<b>Revenue</b>	<b>\$692,446,515</b>	<b>\$731,190,453</b>	<b>\$731,628,116</b>	<b>\$771,937,585</b>	<b>5.57%</b>



# General Fund

## Ad Valorem Property Tax Comparison

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

	Budget FY2017	Budget FY2018	Adopted FY2019	Adopted FY2020
Adjusted Net Taxable Value	\$54,520,574,865	\$60,950,027,101	\$67,362,207,443	\$76,994,164,245
Tax Rate	0.8350	0.8050	0.7850	0.7475
Operating & Maintenance (O&M)	0.6615	0.6415	0.6300	0.5950
Debt Service (I&S)	0.1735	0.1635	0.1550	0.1525
Total Levy	\$455,246,800	\$490,647,718	\$528,793,328	\$575,531,378
Collection Rate	98.50%	98.50%	98.50%	98.50%
Total Collection of Levy	\$448,418,098	\$483,288,002	\$520,861,428	\$566,898,407
Estimated Levy Lost due to Frozen TIF Contributions	(3,340,082) (\$17,436,900)	(4,774,302) (\$19,815,120)	(6,192,252) (\$22,976,696)	(7,892,432) (\$17,736,974)
Budgeted Revenues				
General Fund (O&M)	\$338,783,950	\$365,534,335	\$395,989,067	\$430,842,884
General Debt Fund (I&S)	<u>\$88,857,166</u>	<u>\$93,164,246</u>	<u>\$97,425,882</u>	<u>\$110,426,117</u>
Subtotal Current Property Taxes	\$427,641,116	\$458,698,580	\$493,414,949	\$541,269,001
<b>OTHER PROPERTY TAXES</b>				
Vehicle Inventory	\$267,600	\$267,600	\$267,600	\$221,440
Delinquent Property Taxes (O&M)	\$2,524,510	\$3,600,000	\$3,600,000	\$3,600,000
Delinquent Property Taxes (I&S)	\$850,000	\$650,000	\$850,000	\$850,000
Interest/Penalty Charges (O&M)	\$2,101,356	\$2,101,356	\$2,101,356	\$2,101,356
Interest/Penalty Charges (I&S)	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
Subtotal Other Property Taxes	\$6,243,466	\$7,118,956	\$7,318,956	\$7,272,796
<b>TOTAL PROPERTY TAXES</b>				
Operating Taxes (O&M)	\$343,677,416	\$371,503,291	\$401,958,023	\$436,765,680
Debt Service Taxes (I&S)	\$90,207,166	\$94,314,246	\$98,775,882	\$111,776,117

# General Fund

## General Fund Revenue and Expenditures

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from FY2019 (%)
Property Tax	371,670,788	401,690,423	401,690,423	436,544,239	8.68%
Sales Tax	157,346,086	163,151,802	163,303,162	172,769,615	5.90%
Other Tax	57,160,879	55,497,905	55,497,905	53,887,446	-2.90%
License & Permits	16,972,095	17,029,711	17,029,711	16,696,626	-1.96%
Intergovernmental	1,975,042	338,160	424,463	373,423	10.43%
Charge for Service	27,239,739	37,613,915	37,613,915	42,095,257	11.91%
Fines & Forfeitures	6,302,053	5,574,885	5,574,885	5,549,659	-0.45%
Use of Money & Property	570,799	626,014	626,014	664,651	6.17%
Other	2,162,995	2,465,394	2,465,394	2,557,741	3.75%
Transfer In	51,046,038	47,202,244	47,202,244	40,798,928	-13.57%
<b>Total Revenues</b>	<b>\$692,446,515</b>	<b>\$731,190,453</b>	<b>\$731,628,116</b>	<b>\$771,937,585</b>	<b>5.57%</b>
<b>Use of Fund Balance</b>	-	-	-	-	0.00%
City Attorney Department	6,961,352	7,209,997	7,253,474	7,561,616	4.88%
City Auditor Department	1,736,668	1,954,921	1,954,921	2,138,734	9.40%
City Managers Office Dept	9,389,923	9,822,810	9,999,636	9,374,784	-4.56%
City Secretary Department	1,772,843	1,631,478	1,979,581	1,746,847	7.07%
Code Compliance Dept	19,500,005	20,972,890	21,297,933	23,351,409	11.34%
Communications & Public Engage	3,946,499	4,128,668	4,222,193	4,294,210	4.01%
Diversity & Inclusion Dept	-	-	-	942,112	0.00%
Economic Development Dept	17,639,618	21,841,848	26,988,846	26,967,158	23.47%
Financial Management Dept	11,724,981	12,247,575	12,507,946	12,267,451	0.16%
Fire Department	147,258,829	150,067,858	157,595,962	160,243,767	6.78%
Human Resources Department	4,717,095	4,503,863	4,780,087	4,575,553	1.59%
IT Solutions Department	-	15,617,325	15,617,325	17,939,491	14.87%
Library Department	20,900,158	22,175,482	20,777,518	23,451,524	5.75%
Municipal Court Department	16,010,776	15,795,218	15,345,218	15,518,773	-1.75%
Neighborhood Services Dept	8,912,991	9,984,145	10,117,719	10,579,703	5.97%
Non-Departmental	9,459,513	21,313,783	1,587,358	11,487,998	-46.10%
Park and Recreation Department	47,138,098	50,756,350	51,208,740	53,194,930	4.80%
Performance and Budget Dept	5,983,608	6,238,278	6,238,278	6,870,384	10.13%
Planning & Development Dept	16,181,026	18,251,821	17,860,250	18,178,828	-0.40%
Police Department	253,653,839	253,937,854	261,413,061	267,159,840	5.21%
Property Management Dept	16,320,309	20,993,162	21,003,249	24,261,372	15.57%
Transportation & Public Works	56,822,946	61,745,127	61,878,821	69,831,101	13.10%
<b>Total Expenses</b>	<b>676,031,075</b>	<b>731,190,453</b>	<b>731,628,116</b>	<b>771,937,585</b>	<b>5.57%</b>
<b>Contribution to Fund Balance</b>	-	-	-	-	<b>0.00%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$16,415,440</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

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

# General Fund

## City Attorney

### DEPARTMENT SUMMARY

	FY2018	FY2019		FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Intergovernmental	327,775	338,160	338,160	359,953	21,793	6.44%
<b>Revenue</b>	<b>\$ 327,775</b>	<b>\$ 338,160</b>	<b>\$ 338,160</b>	<b>\$ 359,953</b>	<b>\$ 21,793</b>	<b>6.44%</b>
Salaries & Benefits	6,491,452	6,668,103	6,711,580	7,052,881	384,778	5.77%
Gen Operating & Maintenance	469,900	541,894	541,894	508,735	(33,159)	-6.12%
<b>Expenses</b>	<b>\$ 6,961,352</b>	<b>\$ 7,209,997</b>	<b>\$ 7,253,474</b>	<b>\$ 7,561,616</b>	<b>\$ 351,619</b>	<b>4.88%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	51.00	51.00	51.00	51.00	-	-
<b>Total</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>	<b>-</b>	<b>-</b>

### DEPARTMENT PURPOSE AND GOALS

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

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

The Transactional Division is comprised of the real estate and city facilities, land use and regulatory compliance and general services. This division handles all city contracts, advises all city boards and commissions, and counsels the City Council and city staff on matters relating to the administrative functions of government, such as taxation, elections and budgeting. Outside counsel is retained only in those instances where specialized expertise is needed, there are workload constraints, or a conflict exists.

The Litigation Division is comprised of the employment, pension and human resources, public safety and civil and code. Attorneys in this division represent the city in cases in which the City of Fort Worth is a party. This division also handles civil rights, code compliance, employment, general litigation, and prosecution in municipal court.

### MAJOR ACCOMPLISHMENTS

Partnered with Police and Code to abate criminal nuisances at several problem properties within the City.

## General Fund

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Developed and launched the Take Home Vehicle Form and provided the necessary training.

Completed research of other cities indicates that 6 of the 8 cities across the United States with the lowest litigation costs, including settlement amounts, were Texas cities, with Fort Worth being the lowest. We aggressively represented the city in litigation which resulted in eliminating a sexually oriented business; reaching a favorable settlement in recovering overpaid terminal leave benefits; secured the denial of an unfavorable beer and wine permit; obtained dismissal in several lawsuits, and continued to hold the line on amounts paid in settlement or through litigated claims.

Worked with the Human Resources Department (HR) and The Reed Group to help facilitate the transfer of responsibilities of FMLA leave and ADA accommodations to The Reed Group; assisted HR and the City Manager's Office in educating employees on the proposed pension changes and the Employee Contribution Increase Election.

Worked with the City Manager's Office and public shareholders on the creation of an Office of Police Oversight.

Successfully worked to bring the Burnett Lofts project, developed by Catalyst Urban Development, to the point of construction for a mixed-used development consisting of retail, commercial space, and a minimum of 250 residential units, and a parking garage on City-owned property at Cherry and Texas Streets. In all, it required 5 years of work, including a real estate swap with the Texas Department of Transportation; financial support from the Lancaster Corridor TIF; environmental remediation; the vacation of certain pre-existing easements; a community facilities agreement governing infrastructure improvements; and a ground lease by the City.

Participated in the overhaul of some of the City's most comprehensive development policies, including a new Community Facilities Ordinance, which had not been updated since 2001; a new Water Infrastructure Policy; a new Unit Price Ordinance; and related amendments to the City's Subdivision Ordinance. This work consolidated the City's development policies and manuals, allowing developers to pinpoint all of the City's infrastructure regulations in one place, rather than having to gather that information piecemeal from the departments overseeing those various regulations.

Addressed property dispute issues in the Botanic Gardens and engaged in delicate negotiations to transfer certain management duties from various private organizations to the City. We also assisted in the successful implementation of entrance fees (with certain exemptions) to help better fund Botanic Gardens operations.

Collected over \$800,000.00 in unpaid property taxes from the owner of the Cotton Depot Lofts at 555 Elm St. that were improperly exempted by Tarrant Appraisal District from 2015-2018.

Reviewed all bills tracked by the City's Governmental and Legislative Affairs Office, assigning them to other attorneys in the City Attorney's Office for evaluation and comment, leading to multiple appearances and testimony by attorneys and other City staff members before a broad number of Legislative Committees to fight for and protect the City's interests.

Worked with the Economic Development Department on a Tax Abatement Agreement and reinvestment zone ordinance, securing a minimum \$150 million expansion on the Facebook data center complex in north Fort Worth.

Kelly Albin, Senior Assistant City Attorney, received the Daniel J. Curtin Young Public Lawyer of the Year award from the International Municipal Lawyer's Association.

# General Fund

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## FY2020 DISCUSSION

There are no significant changes in service level represented in the FY2020 Adopted Budget.

## HORIZON ISSUES

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

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

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

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

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

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

The recent changes in the law regarding the definition of marijuana is anticipated to result in an increase of Class C citations for Possession of drug paraphernalia for offenses that used to be prosecuted by the District Attorney's Office as Class A misdemeanor possession of marijuana.

The City Manager's recommendation to establish an Office of Police Oversight may result in Legal's participation in training and advising the new Police Monitor.

Changes in Municipal Court processes will result in additional changes to Prosecutor duties and responsibilities in Municipal Court and may require the reallocation of clerical staff to the City Attorney's Office.

Continued growth in the City and implementation of the City's capital improvement bond programs is creating additional work on development issues and construction agreements, which will require the dedication of more attorney resources in those areas for the foreseeable future.

Forecasted retirements over the course of the next 1-5 years will result in a significant loss of institutional knowledge in the City Attorney's Office. While management has been proactive in assembling a database of information to help mitigate the effects, this loss is still forecast to have a ripple effect, potential slowing down production times for the next 2-6 years without the dedication of additional personnel.



# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Representation</b>				
Administration of all legal affairs				
% of clients satisfied with Litigation Section services	100%	N/A	N/A	N/A
% of federal cases dismissed, ending the case prior to trial	100%	75%	N/A	N/A
<b>Training</b>				
Training to reduce legal issues				
# of training sessions conducted (Litigation)	21	44	6	6
# of training sessions conducted (Transactional)	22	17	15	15
<b>Legal Documents</b>				
Preparation of all legal documents				
# of contracts resulting in unanticipated cost	0	0	N/A	N/A
90% of clients satisfied Transactional Section services	100%	N/A	N/A	N/A
95% fast track (FT) contracts reviewed within 3 days	N/A	N/A	N/A	N/A
# of ordinances or resolutions requiring revision	0	0	N/A	N/A
# of missed PIR deadlines due to attorney error	0	2	0	0

# General Fund

## City Auditor

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,573,689	1,793,524	1,793,524	1,961,593	168,069	9.37%
Gen Operating & Maintenance	162,978	161,397	161,397	177,141	15,744	9.75%
<b>Expenses</b>	<b>\$ 1,736,668</b>	<b>\$ 1,954,921</b>	<b>\$ 1,954,921</b>	<b>\$ 2,138,734</b>	<b>\$ 183,813</b>	<b>9.40%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	18.00	16.44	19.00	17.96	1.00	1.52
<b>Total</b>	<b>18.00</b>	<b>16.44</b>	<b>19.00</b>	<b>17.96</b>	<b>1.00</b>	<b>1.52</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

### MAJOR ACCOMPLISHMENTS

The City Auditor’s Office developed an annual plan that included City functions that were to be audited, based on assessed risk. The results of those audits led to improved processes, cost recoveries, cost avoidances and additional revenue.

### FY2020 DISCUSSION

The FY2020 Adopted Budget includes adding a senior auditor and replacing an intern with an internal auditor. This increase of 1 AP/1.52 FTE will allow for more timely audits of potentially risks to the city as well as more focus on compliance with applicable city policy and regulations.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Internal Audit</b>				
Help ensure that City departments have adequate internal controls, risk management and government processes, and report audit conclusions to assist the Mayor and Council in the effective discharge of their responsibilities.				
% of audit recommendations are fully implemented by target date	75%	75%	75%	85%
% of annual audit plan completed by end of fiscal year	65%	63%	75%	80%
Management concurs with the audit recommendations made	95%	95%	90%	90%

# General Fund

## City Manager's Office DEPARTMENT SUMMARY

	FY2018	FY2019		FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	20	-	-	-	-	0.00%
Other	105,963	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 105,982</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	4,744,017	5,110,771	5,287,597	5,131,150	20,379	0.40%
Gen Operating & Maintenance	4,045,907	4,712,039	4,712,039	4,243,634	(468,405)	-9.94%
Transfer Out & Other	600,000	-	-	-	-	-
<b>Expenses</b>	<b>\$ 9,389,923</b>	<b>\$ 9,822,810</b>	<b>\$ 9,999,636</b>	<b>\$ 9,374,784</b>	<b>\$ (448,026)</b>	<b>-4.56%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	28.00	27.15	23.00	23.00	(5.00)	(4.15)
Grant Funds	8.00	8.85	-	-	(8.00)	(8.85)
<b>Total</b>	<b>36.00</b>	<b>36.00</b>	<b>23.00</b>	<b>23.00</b>	<b>(13.00)</b>	<b>(13.00)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements. Additionally, the City's education initiative, 100x25 Reading Instruction Program and the new police oversight program, is housed in CMO Administration.

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

The Governmental Relations Division is responsible for researching and assisting in the passage of federal and state legislative initiatives that favorably affect the City of Fort Worth and its citizens.

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

Effective FY2020, the management of the Human Relations Division including staff and associated allocations were transferred to the newly created Diversity and Inclusion Department.

# General Fund

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## MAJOR ACCOMPLISHMENTS

The FY2019 City Manager's Office priority initiatives and accomplishments include the following:

Government Relations led efforts to develop and execute a plan to have Mayor Price introduced to the Executive Staff of President Donald Trump, which encourages continued White House invitations and discussions with the Trump Administration; have a local community in Fort Worth designated as the only Texas community to receive an Envision Center sponsored by the U.S. Department of Housing and Urban Development; have vital areas of the Fort Worth community designated as an Opportunity Zone by the Federal government; have City Council members and staff visits with Vice President Pence's Office and key staff in the Executive Office of the President.

Government Relations executed the City of Fort Worth's 2019 State Legislative Agenda during the 86th Session of the Texas Legislature. During the session, city staff passed approved seek legislation and other legislation that enhanced and increased the authority of local governments to better serve the citizens of Fort Worth.

Government Relations secured important state appropriations from the Texas Legislature to fund important city functions and services for the citizens of Fort Worth involving local parks, local libraries, homelessness efforts, economic development programs, mental health initiatives and public safety.

In addition, Government Relations defeated negative legislation that what have eliminated or weakened Fort Worth's ability to provide needed services to the citizenry.

After a successful three-month pilot to reduce unsheltered homelessness and increase flow at emergency shelters, Directions Home altered programs to create system capacity to rapidly exit people from the homeless system. As a result of Directions Home funding additional emergency shelter beds as well as providing case management to quickly connect people with very light assistance, unsheltered homelessness fell 17% from the 2018 HUD point in time count to 2019 HUD point in time count.

In April, Directions Home launched a rapid exit program that assists individuals with connections to employment and one time move-in expenses. Also, Directions Home created the first diversion and rapid exit program exclusively for homeless families.

Directions Home funded a temporary position of veteran navigator and provided long term veteran assistance funds as part of the community's effort to house 100 veterans in 100 days. Fort Worth exceeded the goal with 181 veterans housed in 100 days.

## FY2020 DISCUSSION

Going forward into FY2020, the City Manager's Office completed a reorganization which allowed the department to better align services and commit resources to equity among citizens and stakeholders. These changes include the creation of a police oversight program. Further, the management of the Human Relations Division staff and associated allocations was transferred to the newly created Diversity and Inclusion Department.

Additional funding secures the continuation of the City's 100x25 Reading Instruction Program and education initiatives.

# General Fund

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## HORIZON ISSUES

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

Continuing to build on the partnership with Read Fort Worth, the 100x25 Reading Instruction Program operates under its leadership and guidance in a collective impact approach. Recognizing that early education, 0-5 years of age, is fundamental to academic success, the City's specific effort builds on its success and is focused on third grade reading to assure that 100% of FWISD 3rd grade students will be reading on grade level by FY2025. The 100x25 Reading Instruction Program is only one avenue to building a strong, skilled workforce that will attract corporations and businesses to Fort Worth as referenced in the Strategic Plan of the Economic Development Department. It's important to note that the City's educational strategies are aligned with FWISD through Read Fort Worth.

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

During FY2020, the Texas Legislature will not be in Regular Session and it is anticipated that there will not be a Special Called Session by Governor Greg Abbott. Since there will not be a Regular Session of the Texas Legislature, the Government Relations Department Budget will be reduced to reflect the reduction in travel and other services during FY2020. Government Relations Department will continue to concentrate on other state issues relating to the Executive Branch, administrative branch and state legislature branch of Texas government. In addition, the Government Relations Department will work with the City's Economic Development staff and UNTHSC staff to assure the certification of state funds to fund current programs at the Business Assistance Center that were approved and funded by the State of Texas. Finally, the division will monitor and track the interim hearings conducted by numerous Texas Senate committees and Texas House committees regarding issues that will affect the City of Fort Worth in the 2021 Texas legislative session.

In September, Directions Home will be taking over two grants from Texas Department of Housing and Community Affairs for homelessness. Directions Home will be administering Homeless Housing and Services Program funds for permanent supportive housing. Also, the Legislature created a fund specifically for homeless youth that will be shaped and administered by Directions Home.

Two permanent supportive housing projects are in the pipeline and when rental assistance vouchers are available, those projects will be presenting to Housing Finance Corporation. Directions Home will continue assisting the projects in obtaining private foundation match dollars totaling \$2.3 million. This will help realize a long-time Directions Home goal of creating more permanent supportive housing.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Directions Home Program</b>				
Directions Home is a city program aimed at making homelessness rare, short term and non-recurring.				
Percentage of rapid rehousing clients that increase income from entry versus exit	56%	35%	45%	50%
Percentage of permanent supportive housing clients who return to homelessness	1%	4%	<10%	<10%

# General Fund

## City Secretary

### DEPARTMENT SUMMARY

	FY2018	FY2019		FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	8,308	5,000	5,000	8,750	3,750	75.00%
Other	38	500	500	500	-	0.00%
<b>Revenue</b>	<b>\$ 8,346</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 9,250</b>	<b>\$ 3,750</b>	<b>68.18%</b>
Salaries & Benefits	1,280,310	1,387,470	1,387,470	1,496,244	108,774	7.84%
Gen Operating & Maintenance	492,533	244,008	592,111	250,603	6,595	2.70%
<b>Expenses</b>	<b>\$ 1,772,843</b>	<b>\$ 1,631,478</b>	<b>\$ 1,979,581</b>	<b>\$ 1,746,847</b>	<b>\$ 115,369</b>	<b>7.07%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	14.00	14.00	15.00	15.00	1.00	1.00
<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>1.00</b>	<b>1.00</b>

### DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

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



# General Fund

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

## MAJOR ACCOMPLISHMENTS

During FY2019 the City Secretary's Office accomplished the following:

Updated and implemented the city's Electronic Textual Communications Policy, establishing management and retention protocol for email, text and chat communication.

The M&C Center became part of the City Secretary's Office during FY2018 and during FY2019 will complete the transition to the Granicus Agenda Management System and a complete over haul of the M&C creation process, including the integration with Granicus. These revamped activities will save time for departments as they prepare their M&Cs, allow for a much improved product and provide for a more efficient agenda preparation process.

The Granicus Agenda Management system will go live for City Council in August 2019.

For the first time, the city recorded over 13,000 requests for public information.

There is continued growth in the use of and participation by departments in the Enterprise Information Management System (Laserfiche).

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes an increase of 1 AP/1.00 FTE to provide funding to maintain compliance with the requirements of the Public Information Act and will increase the capacity to monitor in-process and reduce response time. The increased volume and the legal penalties for non-compliance for public information requests make this a priority function and alternative measures are underway to continue improving the process including access to more data on the web, changing the workflow to make it more user friendly and guiding the user to requesting the right information.

There are no other significant changes in service level represented in the FY2020 Adopted Budget.

## HORIZON ISSUES

The unprecedented growth in requests for public information, that has been managed by one employee, requires additional resources to keep up with demand and to maintain the high level of customer service we currently have. Utilizing current employees to fill in the gap is not sustainable.

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

Continued implementation of internal process to streamline the agenda management process to include Boards and Commissions.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Elected/Appointed Official Management</b>				
Assists the City Council, Boards and Commissions, and appointed officials to fulfill their legislative duties and responsibilities.				
% of City Council presentation materials available on Granicus system within 2 days of meeting.	100%	100%	100%	100%
# of documents into Laserfiche	4,405	5,000	5,000	5000/yr
% of City Council and Corporation Board meeting minutes finalized within 2 days of meeting	100%	96%	100%	100%
<b>Legislative Document Management</b>				
Ensures that the legislative records of the city are timely and properly recorded and accessible to internal and external customers.				
% of Ordinances and Resolutions processed within 5 days of Council meeting	44%	60%	80%	80%
% of contracts processed within 2 days of receipt	99%	95%	95%	90%
<b>Information Inventory, Retention, and Disposition</b>				
Advise and facilitate enterprise information management, inventory, access, and disposition of all City records and information.				
Cubic feet (cf) of records destroyed according to legal process	6,890	6,900	7,000	7,000
<b>Public Information</b>				
Administer the City's public information request program				
Median # of business days to process Process public information requests days	6.9	7.5	6.5	6.5
% of public information request liaisons current with training requirements	91%	85%	100%	100%
# of public information requests processed	10,975	13,500	14,500	N/A

# General Fund

## Code Compliance

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	2,348,431	2,378,422	2,378,422	2,359,100	(19,322)	-0.81%
Charge for Service	2,554,562	2,503,464	2,503,464	2,522,619	19,155	0.77%
Use of Money & Property	274	-	-	-	-	0.00%
Other	77,033	27,800	27,800	30,015	2,215	7.97%
Transfer In	1,825,850	1,831,457	1,831,457	1,769,604	(61,853)	-3.38%
<b>Revenue</b>	<b>\$ 6,806,149</b>	<b>\$ 6,741,143</b>	<b>\$ 6,741,143</b>	<b>\$ 6,681,338</b>	<b>\$ (59,805)</b>	<b>-0.89%</b>
Salaries & Benefits	14,859,668	14,854,572	15,281,909	17,368,499	2,513,927	16.92%
Gen Operating & Maintenance	4,640,337	6,118,318	6,016,024	5,520,910	(597,408)	-9.76%
Capital Accts	-	-	-	162,000	162,000	0.00%
Transfer Out & Other	-	-	-	300,000	300,000	0.00%
<b>Expenses</b>	<b>\$ 19,500,005</b>	<b>\$ 20,972,890</b>	<b>\$ 21,297,933</b>	<b>\$ 23,351,409</b>	<b>\$ 2,378,519</b>	<b>11.34%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	210.00	209.50	245.00	244.50	35.00	35.00
Grant Funds	-	7.68	5.00	7.68	5.00	-
Environmental Protection	29.00	21.82	24.00	21.82	(5.00)	-
Solid Waste	116.00	116.00	116.00	116.00	-	-
<b>Total</b>	<b>355.00</b>	<b>355.00</b>	<b>390.00</b>	<b>390.00</b>	<b>35.00</b>	<b>35.00</b>

Note: Restated.

### 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 following sections: Neighborhood Investigations, Building Standards and the Neighborhood Stability Section. Neighborhood Investigations provides neighborhood code enforcement, including investigating citizen complaints specific to trash and debris, junk vehicles, zoning violations, environmental investigations and high grass and weeds. Building Standards investigates substandard housing issues, manages the multifamily registration and inspection program, and facilitates the activities of the Building Standards Commission. The Neighborhood Stability Section conducts Safe Neighborhood Initiatives,

# General Fund

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presents nuisance abatement cases to the Building Standards Commission, and coordinates the Code Ranger Program.

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

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

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

## MAJOR ACCOMPLISHMENTS

Through collaborating with outside agencies, Animal Care and Control maintained a 91% live release rate in FY2019 and received \$122k in grants and donations, including a truck for mobile adoptions and a donation to support the spay/neuter program. Funding for a second animal shelter passed in the 2018 Bond Election and construction is scheduled to begin in Fall 2019 with completion in Fall 2020 (on schedule).

Code Enforcement was successful in getting two new ordinances approved by Council. The nuisance vegetation ordinance allows abatement of vegetation that creates a nuisance, such as hiding criminal activity, illegal dumping, and homeless camps. The second new ordinance brings greater efficiency to the Building Standards Commission by allowing substandard structure cases to be heard in Municipal Court. The ordinance also allows injunctive relief cases (permanent nuisance abatements) to be heard by Municipal Court instead of District Court. The first case should be heard in Municipal Court in August 2019.

Environmental and Consumer Health staff participated in the Race & Culture Task Force as technical advisors. The Committee on Health identified and provided recommendations, to City Council, to reduce the gap on the identified Fort Worth health disparities. Consumer Health is also implementing the iNovah cash management software as well as integrating ERP financial into its bulk billing and accounts receivable. These will function in tandem with the division's data management and field inspection software – Healthspace. Finally, the division is now providing online food safety training to more than 20,000 food service workers annually.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes funding for 29 Aps/29.00 FTEs to staff the new North Animal Shelter scheduled to open in late FY2020. It also includes the addition of 6 Aps/6.00 FTEs field officers to address operational needs to maintain livability as the population and number of households continues to grow.

## General Fund

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The FY2020 AP/FTE count separates five (5) grant-funded positions that were included as part of the Environmental Protection Fund in FY2019.

### **HORIZON ISSUES**

Consumer Health and Multi-Family Fee evaluations are needed to continue to support the current level of services and address future growth/service demand as outlined in 2019 staffing study.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Building Standards</b>				
To protect occupants and the community from substandard and hazardous buildings.				
% of new cases presented to the Building Standards Commission that are priority 1 hazardous structures	92%	92%	95%	90%
<b>Field Investigations</b>				
To preserve and enhance public health, welfare, and safety through services that focus on education, prevention, compliance, and community partnerships.				
% of neighborhood code investigations that are priority 1 or 2 violations	91%	90%	92%	95%
% of vacant and open structures that are secured within 30 days	99%	99%	99%	99%
% abatement on courtesy notices issued by the Code Ranger volunteers	71%	65%	75%	75%
<b>Animal Care and Control</b>				
The Animal Shelter intakes and houses stray, owner surrendered and impounded animals. It operates adoption centers, spay/neuter and medical treatment clinics, and administers pet foster and rescue programs. Field services impounds sick and stray animals, investigates animal bites and other specialized cases.				
Live release rate	91%	93%	90%	90%
# of animals altered (spayed/neutered)	6,852	6,475	7,000	7,000
# of stray dogs returned to owner in the field	1,516	2,093	1,500	1,500
<b>Solid Waste Contract Management</b>				
Solid Waste Services provides residential solid waste collection, processing and disposal and landfill disposal services through public/private contracts and collaboration.				
# of missed waste collection per 1000 households	1.441	1.523	1.25	<1
% of waste diverted from landfills	20%	19.81%	22%	30%
Average pounds of waste collected per household	60	60	60	<60
<b>Consumer Health Plan Review, Permitting, &amp; Health Inspections</b>				

# General Fund

To promote disease prevention to ensure a safe and healthy community.

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

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

% of high priority environmental complaints responded to within 24 hours	100%	100%	100%	100%
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% of routine environmental investigations completed in acordance with authorized timelines	50%	66%	79%	80%
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## Solid Waste Drop Off Stations

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

% increase in # of visits to Drop-Off Sites	4%	6%	10%	15%
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Total pounds of household hazardous waste collected	2,912,418	3,010,500	3,200,000	N/A
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# General Fund

## Communication and Public Engagement

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Transfer In	1,554,152	1,554,212	1,554,212	-	(1,554,212)	-100.00%
<b>Revenue</b>	<b>\$ 1,588,152</b>	<b>\$ 1,554,212</b>	<b>\$ 1,554,212</b>	<b>\$ -</b>	<b>-\$ (1,554,212)</b>	<b>-100.00%</b>
Salaries & Benefits	3,266,585	3,364,907	3,474,432	3,624,839	259,932	7.72%
Gen Operating & Maintenance	676,320	763,761	747,761	669,371	(94,390)	-12.36%
Transfer Out & Other	3,594	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 3,946,499</b>	<b>\$ 4,128,668</b>	<b>\$ 4,222,193</b>	<b>\$ 4,294,210</b>	<b>\$ 165,542</b>	<b>4.01%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	42.00	42.00	42.00	42.00	-	-
<b>Total</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>-</b>	<b>-</b>

### DEPARTMENT PURPOSE AND GOALS

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

The program's key initiatives are to:

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

The Department is composed of three distinct work areas: the Communications Office, the Community Engagement Office and the City Call Center. The Communications Office oversees all communications for the City of Fort Worth. This includes media relations, email marketing, internal and external communications, social media, graphic design, Fort Worth TV (FWTV) and the city's website. The Community Engagement Office is responsible for community outreach and education through regular contact with neighborhood associations, schools, and community organizations. The Call Center responds to all resident calls that come in through the city's primary phone number. The division is also involved in the implementation of the city's new Customer Relationship Management (CRM) system.



# General Fund

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## MAJOR ACCOMPLISHMENTS

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

- Produced a lead free coloring book to increase youth knowledge about the dangers of lead.
- Implemented a comprehensive pension education campaign for employees that resulted in the passing of the recommendations.
- Expanded our outreach through GovDelivery email. We currently have more than 225,000 subscribers for 80 different topics.
- Expanded the citywide volunteer policy. This program standardizes the background check and registration policy and procedures for all city volunteers. The new volunteer coordinator worked with departments to make sure they had a hand in crafting this new policy.
- Expanded the Mayor's Community Engagement Workshops and Neighborhood Awards annual event to include more diverse workshops and a more equitable awards format. This has allowed us to provide more vital information to our residents and also recognize the great work going on in our neighborhoods.
- Developed and implemented quarterly workshops to inform residents about city programs and services.
- Launched the CRM for six divisions in the Customer Relationship Management System to include Park Forestry, Graffiti, Contract Mowing, City Manager's Office, Mayor's Office and City Secretary's Office.
- Expanded our video production to provide more short informative videos for departments. We also started an internship program with local students in order to provide job training for them and new video footage for our programs.
- Increased our outreach through social media including Facebook (13,858+ likes), twitter (158,603+ followers) and Nextdoor (412,638 households).

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes an adjustment to revenue. Revenue was reduced to zero and is included as Administrative Costs charged to other funds in the City.

There are no other significant changes in service level represented in the FY2020 Adopted Budget.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Mass Communications</b>				
Disseminate information and provide transparency to city residents and stakeholders.				
# of special interest videos produced	57	71	60	n/a
% of media requests responded to	98%	99%	100%	100%
% of subscribers who read city communications at least once every 90 days (engagement rate)	49%	47%	49%	35%>
% increase in subscribers to City News	100%	32%	37%	5%>
Increase viewership of YouTube videos	N/A	5896	6190	5%>
<b>Community Engagement</b>				
Education on city services and programs to adults, youth and neighborhood organizations				
% of registered neighborhood meetings attended at least once by staff	288%	290%	300%	100%
% of meeting reports submitted online within 2 days	287%	285%	300%	100%
Increase the number of youth educated about city services and new initiatives 5% over previous year	17,947	17,500	18,500	5%>
Increase the number of adults educated about city services and new initiatives over the previous year	14,013	15,800	17,000	5%>
<b>Call Center &amp; Customer Service</b>				
Customer Care provides agency specific telephone services and acts as the City's general switchboard for inquiries and requests for services.				
Call abandonment rate	4.18%	6.35%	5	<5%
Average call wait time in seconds	0.3	0.44	30	<30
% of calls answered within 60 seconds	82.41%	76%	80%	80%

# General Fund

## Diversity and Inclusion

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Adopted	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	-	-	-	776,798	776,798	0.00%
Gen Operating & Maintenance	-	-	-	165,314	165,314	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 942,112	\$ 942,112	0.00%

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	-	-	8.00	6.29	8.00	6.29
Grant Funds	-	-	7.00	7.96	7.00	7.96
<b>Total</b>	-	-	<b>15.00</b>	<b>14.25</b>	<b>15.00</b>	<b>14.25</b>

### DEPARTMENT PURPOSE AND GOALS

The mission of the Diversity and Inclusion Department is to cultivate an inclusive work environment, pursue equity in municipal service delivery and distribution of resources, eliminate barriers to access, and to protect and promote human rights and equal opportunity for all populations.

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

The Department has two divisions: Accessibility & Equity and Civil Rights Enforcement

The Accessibility and Equity Division is responsible for development and implementation of programs and initiatives that promote cultural awareness, inclusion, equity, access and ADA compliance, both internally for City employees and externally for all Fort Worth communities.

The Civil Rights Enforcement Division investigates discriminations complaints in employment, housing and places of public accommodation, coordinates mediation, conducts conciliations, and enforces the provisions of the City's Human Relations Ordinance.

### MAJOR ACCOMPLISHMENTS

New department effective FY2020, therefore there are no major accomplishments for FY2019.

# General Fund

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## **FY2020 DISCUSSION**

There are no significant changes in service level represented in the FY2020 Adopted Budget.

## **HORIZON ISSUES**

With new leadership and additional responsibilities related to diversity and inclusion, it is anticipated that FY2020 will be a challenging year in the infancy of the new department with significant time spent developing collaborations, implementing programs and integrating policies that will have organization-wide impacts.

Horizon issues for current programming include succession planning for several key positions in Civil Rights Enforcement. More than 40% of Enforcement staff members are eligible for retirement in the next 3-5 years. The Department anticipates challenges in recruiting experienced staff to both supervise the staff that conducts investigations into complaints of discrimination, as well as those conducting the actual investigations. Recruiting potential employees, with this particular type of experience, can be very challenging.

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

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Human Relations Commission</b>				
Provides information and services related to the enforcement of Federal, State and local anti-discrimination laws; provides staff support to the city council-appointed Human Relations Commission; and provides activities to promote inclusion, respect and diversity thus bettering community relations among Fort Worth's diverse population.				
Average # of days to resolve employment discrimination complaints	136	167	150	<180
Average # of days to resolve housing discrimination complaints	142	111	100	<100

# General Fund

## Economic Development DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Adopted Amount	%
Use of Money & Property	154,006	151,105	151,105	149,125	(1,980)	-1.31%
Other	33,441	450	450	450	-	0.00%
Transfer In	567,924	676,034	676,034	676,584	550	0.08%
<b>Revenue</b>	<b>\$ 755,371</b>	<b>\$ 827,589</b>	<b>\$ 827,589</b>	<b>\$ 826,159</b>	<b>\$ (1,430)</b>	<b>-0.17%</b>
Salaries & Benefits	1,607,863	2,048,375	2,062,213	2,160,236	111,861	5.46%
Gen Operating & Maintenance	12,001,003	15,948,656	21,081,816	21,162,076	5,213,420	32.69%
Transfer Out & Other	4,030,752	3,844,817	3,844,817	3,644,846	(199,971)	-5.20%
<b>Expenses</b>	<b>\$ 17,639,618</b>	<b>\$ 21,841,848</b>	<b>\$ 26,988,846</b>	<b>\$ 26,967,158</b>	<b>\$ 5,125,310</b>	<b>23.47%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	23.00	19.00	19.00	19.00	(4.00)	-
Grant Funds		4.00	4.00	4.00	4.00	-
<b>Total</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>-</b>

Note: Restated.

## DEPARTMENT PURPOSE AND GOALS

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

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

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

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

# General Fund

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## MAJOR ACCOMPLISHMENTS

The Economic Development Department has focused on implementation of the Economic Development Strategic Plan. Major initiatives include a revision of our Tax Abatement and Chapter 380 policies to address target industry recruitment and community revitalization activities. In order to advance the strategic objectives of the plan, the department has engaged Near Southside Inc. and the University of Texas at Arlington (UTA) in a study to assess the viability of establishing a Medical Innovation District in the near Southside neighborhood. A Small Business/Entrepreneurial Assessment is underway to determine service gaps in the entrepreneurial ecosystem and where future partnerships can be established. The Department is also working with the Fort Worth Chamber of Commerce, Visit Fort Worth and our minority Chambers of Commerce on a messaging campaign to increase Fort Worth's visibility and potential opportunities for large scale corporate recruitment. The Office of Business Diversity implemented a construction school in partnership with Beck Construction to increase the skill-sets and contracting opportunities for our MBE and SBE firms. The Office has also initiated a disparity study, which will be completed in FY20, to determine our contracting goals for city procurement projects.

## FY2020 DISCUSSION

The FY2020 Adopted Budget increases by \$185K for a transfer from the Fort Worth Local Development Corporation to provide funding for implementation of the Economic Development Strategic Plan. The FY2020 Adopted Budget increases by \$3.1M for estimated 380 agreement incentive payouts to businesses with new development in Fort Worth and cooperative funding for a medical innovation district in Fort Worth.

The FY2020 AP/FTE count separates four (4) grant-funded positions that were accounted for in FY2019 as General-fund positions. There were no position changes in FY2020, therefore, the overall AP/FTE count remains the same.

## HORIZON ISSUES

The Economic Development Department will continue to evaluate the city's role in entrepreneurial and small business development in FY2020 and the role of numerous new partners in the ecosystem. Results from the Small Business Assessment will help direct those efforts in FY20. The Business Diversity team is currently implementing the B2G Now contract compliance system, but due to the migration of data, the utilization reports for MBE and SBE firms will not be available until 1st quarter 2020. The Business Diversity Office still have a significant number of construction contracts that must be monitored by our contract compliance specialists (CCS). Each CCS handles approximately 300-400 contracts each which limits the availability to focus on building capacity for additional MBE/SBE firms to bid on city projects.

In addition to Business Diversity staffing challenges, the Economic Development Department has an increasing need for a dedicated marketing/public information position, as well as resources to support economic development marketing and messaging. This need will be increased with the development and implementation of the messaging campaign with the Chamber(s) and Visit Fort Worth.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Competitive Edge</b>				
Implement a more dynamic environment that embraces and fuels commercial development, high-wage job growth, and support for small business startups.				
Percent of incented projects with average wage at or above the City of Fort Worth average wage		75%	75%	90%
Percent of attracted jobs with average wage at or above the City of Fort Worth median			90%	90%
Number of businesses served by providing substantial services (incentives, referrals, permitting assistance, etc.)	50	50	60	140
Annual Increase in commercial property tax base compared to the residential tax base.	-2.00%	5.00%	5.00%	7.00%
Increase in commercial property leased and/or built		250,000 SF	250,000 SF	1,000,000 SF
Number of new Fortune 1000 corporate headquarters attracted	0	0	1	7
<b>Creative Businesses</b>				
Raise the City of Fort Worth's profile as a leading center for creative people and businesses and encourage innovation throughout Fort Worth.				
Number of new jobs in Target Industries		250	250	400
Number of new companies in Target Industries		10	10	30
Number of new Inc. 5000 companies located in the city on an annual basis		5	5	36
<b>Community Vitality</b>				
Develop a more targeted approach to encourage economic development in Fort Worth's neighborhoods and commercial corridors, including how we support the growth of independent, locally-owned small businesses, including minority-owned firms.				
Increase taxable value in urban TIF Districts	13.70%	5.00%	5.00%	8.00%
Increase the number of jobs located in Designated Investment Zones	8,331	5% increase	5% increase	10% increase
Number of small businesses applying for the Fort Worth Business Plan Competition	49	80	50	50



# General Fund

## Business Diversity - Community Vitality

Responsible for monitoring contracts to ensure compliance to the City's Business Diversity Enterprise (BDE) Ordinance and work with departments to create more diversified procurement and contracting opportunities.

Meet/Exceed the overall MBE goal of 25% of applicable citywide contract funds	N/A due to data migration	Due to Migration to a new Business Diversity Tracking system reports will not be available until first quarter 2020	25.0%	25.0%
Meet/Exceed the overall MBE-AA Professional Services goal of 15%	N/A due to data migration	N/A due to data migration	15.0%	15.0%
Meet/Exceed the overall SBE-Professional Services goal of 15%	N/A due to data migration	N/A due to data migration	15.0%	15.0%
Meet/Exceed the overall SBE-Professional Services goal of 15%	N/A due to data migration	N/A due to data migration	25.0%	25.0%
Meet/Exceed the overall M/WBE - Goods and Services goal of 25% on applicable citywide contracts	N/A due to data migration	N/A due to data migration	25%	25%
# of M/S/WBE outreach events hosted/attended	52	23	50	50

# General Fund

## Financial Management Services

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	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	57,154,379	55,487,905	55,487,905	53,877,446	(1,610,459)	-2.90%
License & Permits	403,181	337,000	337,000	605,202	268,202	79.59%
Intergovernmental	195,728	-	-	13,470	13,470	0.00%
Charge for Service	9,149,782	9,730,090	9,730,090	11,119,026	1,388,936	14.27%
Use of Money & Property	(177,987)	-	-	-	-	0.00%
Other	468,448	500,250	500,250	501,306	1,056	0.21%
Transfer In	34,759,503	34,658,272	34,658,272	34,838,209	179,937	0.52%
<b>Revenue</b>	<b>\$630,969,907</b>	<b>\$665,555,742</b>	<b>\$665,707,102</b>	<b>\$710,268,513</b>	<b>\$ 44,712,771</b>	<b>6.72%</b>
Salaries & Benefits	8,853,847	9,105,004	9,365,375	9,183,708	78,704	0.86%
Gen Operating & Maintenance	2,871,134	3,142,571	3,142,571	3,083,743	(58,828)	-1.87%
<b>Expenses</b>	<b>\$ 11,724,981</b>	<b>\$ 12,247,575</b>	<b>\$ 12,507,946</b>	<b>\$ 12,267,451</b>	<b>\$ 19,876</b>	<b>0.16%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	89.00	88.00	87.00	86.00	(2.00)	(2.00)
Grant Funds	-	1.00	-	1.00	-	-
<b>Total</b>	<b>89.00</b>	<b>89.00</b>	<b>87.00</b>	<b>87.00</b>	<b>(2.00)</b>	<b>(2.00)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

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

# General Fund

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

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

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

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

The Purchasing Division purchases goods and services for all city departments, assists 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

## **MAJOR ACCOMPLISHMENTS**

Published the 2018 Comprehensive Annual Financial Report on February 14, 2019 (137 days after fiscal year-end), marking a significant reduction from prior years and well within the State law requirement of 180 days.

There was no external audit finding in Capital Assets for the 2<sup>nd</sup> year in a row.

PID Administrator revised management contract to address deficiencies/risk identified by Internal Audit Department.

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

Successfully transitioned/absorbed the billing and collection activity for the following: Code Enforcement Animal Control Interlocal Agreement billings (Code Enforcement Department); Economic Development Office Space and Tower Lease Billings (Economic Development Department); Solid Waste Environmental Interlocal Agreement Billings (Solid Waste Department); Aviation Department Hanger Lease Billings (Aviation Department); Fire 440 Admin Fee Billings (HR); Retiree Medical and Dental Billings (HR); Various Legal Department Billings (CFW Law) from the antiquated City-Wide mainframe billing system to the People Soft AR & Billing system bringing enhanced visibility and efficiency. This was accomplished without adding additional FTE(s) in central Finance.

# General Fund

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Implemented a new PeopleSoft Purchasing System for the City. The City had used BuySpeed since the early 2000s. On October 1, 2019, the new PeopleSoft module was implemented for all departments. The Purchasing Division, with the assistance of IT, conducted numerous trainings and created job aids to prepare city Departments for the change. After implementation, the Purchasing Division conducted dozens of training labs and additional training for the Departments. The Purchasing Division also started a monthly Purchasing Forum to discuss issues with the Departments along with a new Purchasing Hotline to assist City Departments. Many of the functions that were performed in the Departments are now being performed by Purchasing. Lastly, the Purchasing Division has drafted a new Administrative Regulation to assist the Departments in their Purchasing activities.

## **FY2020 DISCUSSION**

The FY2020 budget includes a reduction of 2 APs from FY2019, including a Senior Business Process Analyst and a Financial Services Manager. The Senior Business Process Analyst was transferred to the Performance & Budget department earlier this year. The Financial Services Manager reduction resulted from a new staffing structure that placed the Accounting and Financial Reporting divisions under one Assistant Director instead of both divisions being managed separately.

The deployment of new technology has dramatically changed business processes and provided opportunities for substantial improvements to the department's operations. These changes have created other challenges that have resulted in a higher than average turn-over rate. The Department of Financial Management Services has recently focused efforts on talent development and retention. In recent years, the department has restructured and reclassified positions to accommodate the necessary levels of education and skills needed to support the operations.

## **HORIZON ISSUES**

The Financial Management Services Department expects to address the following issues in FY2020 and beyond, which result in some level of budgetary and/or operations impact.

- Based on the current implementation plan, successfully proceed with the PeopleSoft Accounts Receivable/Billing and iNovah Point of Sale for the Code Compliance departments. This will involve substantial redevelopment of business processes.
- Successfully integrate the collection of past due accounts receivable activities with the city's third party collection agency.
- The current implementation plan is to proceed with an automated invoice processing software system to streamline the activities associated with invoice management. Phase 1 will proceed with rollout to the following departments: Finance, ITS and potentially Municipal Court. The Phase 2 rollout has not been fully developed.
- Implement the PeopleSoft Inventory module. The three departments anticipated to use the module initially are Fire, Transportation and Public Works and IT Solutions.
- Redesign the city's corporate policy and procedures relating to travel and training which includes the adoption of a new policy. Training on new procedures will be provided. .
- Continue implementation of newly promulgated GASB standards, including the implementation of GASB Statement No. 87, Leases. GASB No. 87 substantially revises existing standards on lease accounting and financial reporting.
- Continued evolution of financial fraud threats requiring constant evaluation and modification of processes and procedures aimed at minimizing fraud.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY17 Actual	FY18 Estimated	FY19 Target	Desired Level
<b>Capital Assets &amp; General Ledger</b>				
The purpose of the Capital Asset & General Ledger service area is to safeguard the City's assets by accounting for all capital assets owned by the City through accurate monitoring, accounting and reporting.				
Percent of fund reviews for prior month completed by the 25th day of the current month.	55%	41%	80%	100%
<b>Financial Reporting</b>				
Provide timely and accurate financial statements and reports for internal and external users, detailing the financial position and the financial health of the City.				
GFOA Certificate of Achievement for Excellence in Financial Reporting received	Yes	Yes	Yes	Yes
CAFR published before March 1st	Yes	Yes	Yes	Yes
# of material weaknesses or significant deficiencies in Finance controlled operations	3	0	0	0
<b>Cash Operations</b>				
The Cash Operations service area oversees prudent management of the City's cash and investment portfolio. The Cash Operations section supports the collection and disbursement of funds.				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	2.31%	2.30%	2.10%	1.65%
<b>Accounts Payable/Payroll Disbursements</b>				
The Accounts Payable/Payroll service area is responsible for the timely and accurate payment of both employee earned compensation and vendor payments.				
% of ACH payroll files transmitted by COB Wednesday of each pay week	100%	100%	100%	100%
% of invoices paid within 30 days from the invoice date	77.37%	69.36%	85%	100%
<b>Debt Administration &amp; Compliance</b>				
The Debt Administration & Compliance service area supports the issuance, structure, and repayment of the City's debt. In addition, this service area is responsible for post issuance compliance.				
% of compliance with continuing disclosure requirements	100%	100%	100%	100%
<b>Vendor Management</b>				

# General Fund

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

Review all bidder and user requests within 5 business days.	N/A	2.5	5	5
Complete Assignment of Contract and Name Change requests within 60 days.	N/A	21	60	60

# General Fund

## Fire

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	1,266,039	1,324,250	1,324,250	1,044,000	(280,250)	-21.16%
Charge for Service	1,221,387	1,128,905	1,128,905	1,136,609	7,704	0.68%
Other	449,853	300,096	300,096	300,096	-	0.00%
Transfer In	59,501	59,501	59,501	59,501	-	0.00%
<b>Revenue</b>	<b>\$ 4,122,632</b>	<b>\$ 2,812,752</b>	<b>\$ 2,812,752</b>	<b>\$ 2,540,206</b>	<b>\$ (272,546)</b>	<b>-9.69%</b>
Salaries & Benefits	131,206,588	134,205,413	140,010,337	143,793,106	9,587,693	7.14%
Gen Operating & Maintenance	15,802,216	15,658,518	17,272,601	15,816,734	158,216	1.01%
Transfer Out & Other	250,024	203,927	313,024	633,927	430,000	210.86%
<b>Expenses</b>	<b>\$147,258,829</b>	<b>\$150,067,858</b>	<b>\$157,595,962</b>	<b>\$160,243,767</b>	<b>\$ 10,175,909</b>	<b>6.78%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,025.00	1,003.25	988.00	987.25	(37.00)	(16.00)
Grant Funds	-	12.48	13.00	12.48	13.00	-
<b>Total</b>	<b>1,025.00</b>	<b>1,015.73</b>	<b>1,001.00</b>	<b>999.73</b>	<b>(24.00)</b>	<b>(16.00)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

The Fire Department's mission is to serve and protect the community through education, prevention preparedness and response. It provides protection of life and property from fires and other emergencies, first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations and other services. The department encompasses 43 fire stations and is organized into four major sections: Administration, Executive Services, Operations, and Educational and Support Services.

The Administration division administers fiscal and administrative responsibilities including budget, human resources, payroll, revenue, asset management and purchasing, along with the information technology needs of the department. The Executive Services Division oversees all arson/bomb activities, fire investigations, community risk reduction activities, commercial building inspections, fire safety education, professional standards and behavioral health functions.

The Operations division, which employs the vast majority of the department's personnel, is responsible for daily emergency response activities, building inspections, as well as specialized responses such as aircraft rescue firefighting (ARFF), hazardous materials (HazMat) squad, technical rescue and swift water rescue. The Educational and Support Services Division is responsible for the initial training of new firefighters, continuing education, health and wellness programs, facility maintenance, fire apparatus and equipment services, uniforms and supplies, and dispatch and alarm services. The Office of Emergency Management also falls under this division.

# General Fund

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## MAJOR ACCOMPLISHMENTS

The Fire Departments' FY2019 priority initiatives and accomplishments included the following:

- Complete design and begin construction on Fire Station 43 (Walsh Ranch area) and Fire Station 45.
- Continue training efforts for active shooter awareness and response.
- Continue community risk reduction efforts with smoke detector drives, drowning prevention initiatives, and infant mortality.
- Further develop and enhance training activities and facility rental opportunities at Bob Bolen.
- Complete integration of Tele-staff scheduling system and PeopleSoft.
- Expand recruiting efforts to address equity and diversity.
- Expand behavioral health and cancer prevention programs.

## FY2020 DISCUSSION

The department's Adopted Budget for FY2020 includes funding for compensation changes related to the Collective Bargaining Agreement with the Fire Fighter Local 440 approved in June 2019 and increased city pension contribution rates. Additionally, funding has been added to staff two new fire stations -- Fire Station 43 servicing the Walsh Ranch area, and Fire Station 45 near US 287 & Harmon Road. The FY2020 budget also includes funding for a rapid response unit to service the East Lancaster area and capital transfers out for outdoor warning siren maintenance and fire station maintenance.

Beginning FY2020, Fire Trainees will be considered as overage positions and not accounted for in the AP/FTE counts, therefore the FY2020 AP/FTE count excludes 37 Fire Trainees.

## HORIZON ISSUES

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

- Pursuing Fire Department accreditation.
- Expanding community risk reduction efforts.
- Supporting equity and diversity initiatives.
- Improve overall fleet management of fire apparatus.
- Planning facility needs and operationalizing new fire stations from the bond program.
- Expanding cooperation agreements with adjacent communities for dispatching and emergency management programs.
- Enhancing the outdoor warning and mass notification systems.
- Using advancements in emergency medical services technology to improve patient outcomes.
- Replacing fire station alerting systems.
- Identifying and pursuing potential new revenue opportunities.



# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>First Responder Services</b>				
From 43 fire stations located throughout the city, provide first responder services for all hazards and medical emergency calls.				
Fire turnout time 80 seconds or less 90% of the time	88.3%	91.8%	90%	100%
EMS turnout time 60 seconds or less 90% of the time	70.2%	73.6%	90%	100%
Fire & EMS travel time 4 minutes or less 90% of the time	49.2%	48.4%	90%	100%
Full alarm response time 8 minutes or less 90% of the time	54.7%	58.1%	90%	100%
Residential structure fires contained to the room of origin 55% of the time	53.5%	57.5%	55%	100%
<b>Emergency Management</b>				
Special Needs Assistance Program (SNAP) is an emergency preparedness database available to any resident of North Central Texas, adult or child, who may have an access or functional need that would require assistance before, during or after an emergency or local disaster. Nixle is an open communication platform that connects public safety to the communities that they serve. Nixle enables real-time, two way communication through text, email, voice messages, and social media. Preparedness and response capabilities are maintained and enhanced when responsible staff train and exercise together on an ongoing basis.				
# participants in SNAP	5,632	5,614	6,000	N/A
# participants in NIXLE	44,027	48,102	50,000	N/A
<b>Community Risk Reduction</b>				
Proactive outreach to the community providing fire and other emergency risk reduction education/information.				
# of commercial fire inspections completed	16,153	15,000	15,000	15,000
# citizens who received public education	70,137	72,000	75,000	75,000
<b>Emergency Call Center/Dispatch</b>				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				
Emergency calls answered within 15 seconds 95% of the time	95.5%	95.0%	95%	100%
Emergency calls processed within 64 seconds 90% of the time	89.6%	88.2%	90%	100%

# General Fund

## Human Resources

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	377	-	-	-	-	0.00%
Use of Fund Balance	-	-	200,000	-	-	0.00%
<b>Revenue</b>	<b>\$ 377</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	3,729,928	3,480,949	3,557,173	3,620,486	139,537	4.01%
Gen Operating & Maintenance	987,167	1,022,914	1,222,914	955,067	(67,847)	-6.63%
<b>Expenses</b>	<b>\$ 4,717,095</b>	<b>\$ 4,503,863</b>	<b>\$ 4,780,087</b>	<b>\$ 4,575,553</b>	<b>\$ 71,690</b>	<b>1.59%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	33.00	32.18	33.00	32.18	-	-
Group Health and Life Insurance	10.00	9.65	11.00	9.65	1.00	-
Retiree Healthcare Trust	1.00	1.35	-	1.35	(1.00)	-
Risk Financing	17.00	17.00	17.00	17.00	-	-
<b>Total</b>	<b>61.00</b>	<b>60.18</b>	<b>61.00</b>	<b>60.18</b>	<b>-</b>	<b>-</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

### MAJOR ACCOMPLISHMENTS

FY2019 has seen a number of positive events occur that have or continue to benefit the city that include:

- Creation of Personnel Rules and Regulations (PRRs) for Fire sworn personnel and updated PRRs for General employees.
- Implementation of outsourced administration of Family Medical Leave and Americans with Disabilities Act that should streamline the process and provide a more consistent approach
- Formal assessment of the city's Wellness Program and creation of a strategic plan to make the City of Fort Worth's Wellness Program a leader in the field.

# General Fund

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- Implementation of an outplacement services contract to serve employees who's positions are no longer needed obtain other employment
- Expansion of executive recruitment firms to better serve the various needs of departments
- Completion of salary benchmarking survey and recommendations to City's salary structure
- Execution of new Collective Bargaining Agreement (CBA) with Fire Fighter Local 440
- New 457 Deferred Compensation Plan contract that resulted in 20% lower administrative costs.
- Continued lower workers' compensation cost resulting from formation of 504 network.
- Development of automated forms to streamline processes resulting in more efficient and better user experience.

## **FY2020 DISCUSSION**

FY2020 was characterized by the major restructuring to the city's pension plan that should put the pension plan on a more sustainable path. Those changes will continue into FY2020 with increases to employee contributions from both Fire and Police sworn personnel – General employee increases all occurred in FY 2019. FY2019 also saw the beginning a study focused on the City's leave structure for all employee groups. The cost and complexity of the city's leave structure will be examined and recommendations made to simplify and administer more easily. These recommendations could have an impact on the City's direct and indirect costs for leave into the future.

Along with the above, four other major initiatives include the initiation of an enterprise-wide onboarding process to improve engagement and experience for new employees; pilot a new service delivery model that focuses on the creation of Human Resources Business Partners to better serve the departments management and employees; outsourcing of benefits enrollment platform to improve functionality and reduce costs; and provide recommendations on improving Police hiring process for a more consistent, transparent and inclusive recruitment process that identifies the best candidates to serve the citizenry.

## **HORIZON ISSUES**

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

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Health &amp; Benefits</b>				
Administers self-insured plans for medical and worker compensation benefits offered to City employees, retirees, and their eligible spouses and/or dependents this includes an Employee/Retiree Wellness Program, and Occupational Health & Safety Program.				
% change in trend claims costs	-13%	7%	7%	7%
% of employees who complete all requirements for reduced health care premiums	85%	85%	85%	85%
<b>Employee &amp; Labor Relations</b>				
Conducts investigations of disciplinary appeals, coordinates defense of unemployment insurance claims, and provides guidance on city personnel policies and procedures. Coordinates negotiation and administration of labor contracts, and reviews civil services hiring decisions.				
% of contract complaints resolved prior to arbitration proceedings	93%	86%	80%	80%
<b>Classification/Compensation &amp; Civil Service</b>				
Provides professional classification, compensation, and civil service testing services.				
% of all completed job classification action requests submitted to Human Resources within 60 days	96%	99%	90%	90%

# General Fund

## Information Technology Solutions

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Intergovernmental	655,962	-	-	-	-	0.00%
Charge for Service	35,476,425	11,195,580	11,195,580	12,571,131	1,375,551	12.29%
Use of Money & Property	161,840	-	-	-	-	0.00%
Other	39,908	-	-	-	-	0.00%
Transfer In	7,025	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 36,341,161</b>	<b>\$ 11,195,580</b>	<b>\$ 11,195,580</b>	<b>\$ 12,571,131</b>	<b>\$ 1,375,551</b>	<b>12.29%</b>
Salaries & Benefits	16,911,783	17,489,514	17,489,514	18,266,036	776,522	4.44%
Gen Operating & Maintenance	18,965,593	20,186,632	20,186,632	20,300,788	114,156	0.57%
Transfer Out & Other	5,079,017	4,631,551	4,631,551	5,514,446	882,895	19.06%
Contra Accounts	-	(26,690,372)	(26,690,372)	(26,141,779)	548,593	-2.06%
<b>Expenses</b>	<b>\$ 40,956,392</b>	<b>\$ 15,617,325</b>	<b>\$ 15,617,325</b>	<b>\$ 17,939,491</b>	<b>\$ 2,322,166</b>	<b>14.87%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	164.00	160.35	164.00	160.38	-	0.03
<b>Total</b>	<b>164.00</b>	<b>160.35</b>	<b>164.00</b>	<b>160.38</b>	<b>-</b>	<b>0.03</b>

Note: Restated

### DEPARTMENT PURPOSE AND GOALS

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

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

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

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

# General Fund

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

The Infrastructure Engineering Bureau consists of the following divisions: Platform Technologies, Voice Services, Network Services, Data Center Operations and Support Services. Platform Technologies provides server and storage operations and supports email administration. Voice Services operates and maintains the city's telephone system. Network Services operates and maintains the city's data network. Data Center Operations provides 24/7 support and monitoring of all city IT systems and infrastructure. The Support Services includes desktop and hardware support which manages the city's desktop computing functions and devices and the Help Desk which provides IT technical assistance and services for all city departments.

The Services Bureau consists of the following divisions: Application Services, Business Analysis & Planning and IT Finance and Administration. The Application Services includes application development and implementation of software systems together with computer aided dispatch (CAD), database and geographic information systems (GIS) support. The Business Analysis and Planning division provides business analysis and project management to other city departments for technology projects. The IT Finance team handles financial and budget management functions, allocations, procurement of technology equipment and services for all city departments, mobility procurement and management along with contract administration. This division is also responsible for the human resources related functions for the department.

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

## MAJOR ACCOMPLISHMENTS

FY2019 saw the successful implementations of many initiatives. The Infrastructure Bureau updated the email policy retention period to 2 years for after listening to feedback and working closely with Records Management. All components of the multi-year Network and Telephone system replacement project was completed as services and equipment reach end of life and were no longer supported by the manufacturer. The Infrastructure Bureau also executed a complete Office 2010 software upgrade and Windows 10 migration that moved users to current standards ensuring continue support, cloud services, and robust email experiences.

The Services Bureau implemented the Enterprise Asset Management system which allowed for requests for services to be tied geographically to city assets allowing for improved tracking and burden costs calculations to be obtained. A web based Content Management system was employed, which unified content for both the internet and intranet, providing much needed information about all city service delivery information to citizens and employees. The Services Bureau accomplished implementing an Electronic Agenda Management system that lets Mayor and Council staff easily manage council agendas. The system allows for the creation of customizable work flows to appropriate personnel thereby improving efficiencies.

The Enterprise Bureau executed the expansion of the Regional Radio System with the majority of Tarrant County municipalities as customer participants while advancing into other surrounding counties for interoperability. The Enterprise Resource Planning System (ERP) Division implemented several offerings within Peoplesoft such as the

# General Fund

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Total Rewards Statement, the eCompensation System and the implementation of the Peoplesoft procurement system. These modules are integrated with the Human Capital Management System and the Financial System of ERP respectively.

## **FY2020 DISCUSSION**

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

The FY2020 Adopted Budget includes no adjustments to AP and FTE counts.

There are no significant changes in service level represented in the FY2020 Adopted Budget.

## **HORIZON ISSUES**

FY2020 will begin the expansion of the Audio Visual and Digital Signage program offering design and installation solutions for the department's communications needs.

Building on the successes of the enterprise systems, the city will continue to push automation of transactions and processes to include automated forms and invoice payments.

The ERP Financial system will receive an update during the upcoming fiscal year enhancing the user experience. The next year will also integrate performance appraisals through its ePerformance System implementation.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>1.1 Analysis and Planning</b>				
The Information Technology Solutions Project Management Office partners with City of Fort Worth departments to understand business needs and facilitate delivery of value-added solutions to support enterprise goals and objectives: business analysis, project oversight, and liaison services.				
Proposed new measure: KPI: Projects follow ITS Project Management Methodology -- projects managed by PMO	N/A	N/A	85%	100%
Proposed new measure: KPI: Projects follow ITS Project Management Methodology -- projects not managed by PMO	N/A	N/A	50%	100%
Proposed new measure: Project deliverables are being managed with a schedule and the deliverables meet the customer's requirements.	N/A	N/A	85%	100%
<b>1.2 Applications and Databases</b>				
Provide application and database design, web and client server applications, Geographic Information System (GIS) design, development, and support, Computer Aided Dispatch (CAD) support, and Enterprise Resource Planning (ERP). Also provides support for the maintenance of the underlying server infrastructure to support the CFW departments.				
Proposed new measure: Incident Tickets severity 0 resolved within [ per SLA]	N/A	N/A	tbd	100%
Proposed new measure: Incident Tickets severity 1 resolved within [ per SLA]	N/A	N/A	tbd	100%
Incident Tickets severity 2 resolved within [ per SLA]	N/A	N/A	tbd	100%
Incident Tickets severity 3 resolved within [ per SLA]	N/A	N/A	tbd	100%
Proposed new measure: Project Execution [needs to be defined]	N/A	N/A	tbd	100%
<b>1.3 ITS Finance</b>				
ITS Finance and Contract Administration supports all IT related procurements citywide including establishing cost effective contracts for goods and services to benefit CFW. The team prepares accounts payable and accounts receivable as well as wireless invoicing interfaces. Departmental HR administration, budgeting, capital planning / administration, and financial management are also functions of this division.				
Proposed new measure: Reduce the frequency of Purple slip (expedited) M&C's. Currently the percentage rate is 10% per year, target rate 5%. Better preplanning of the contracts and their expiration (proactive approach instead of reactive) reduces the urgent need	N/A	N/A	5%	0%



# General Fund

Proposed new measure: Reduce the frequency of paying invoices greater than 30 days which could potentially save late fee charges. (Will determine the frequency rate and target rate)	N/A	N/A	tbd	0%
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Proposed new measure: Reduce the frequency of After The Fact purchase orders. (Will determine the frequency rate and target rate).	N/A	N/A	tbd	0%
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## 2.1 Infrastructure Support & Disaster Recovery

Provisions, maintains, and supports technology infrastructure including telephones, network services, storage, email, and servers.

Core Internet Availability	99.99%	99.998%	tbd	100%
Public Safety Internet Availability	99.64%	99.57%	tbd	100%

## 2.2 Data Center Management

Our mission is to furnish and maintain data center facilities and services while providing accurate, timely, and responsive customer support through the monitoring and alerting of processes and infrastructure related to information technology.

Proposed new measure: Average Caller is On Hold Before Answer Average Rate.	N/A	N/A	10 min	0 min
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Proposed new measure: Call Abandonment Rate	N/A	N/A	40%	0%
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Proposed new measure: Average Call Abandonment rate	N/A	N/A	10%	0%
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Proposed new measure: Initial outage communication distributed within 15 minutes of an outage.	N/A	N/A	90%	100%
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Proposed new measure: Execution of After Action Reports for outages within 3 days after event	N/A	N/A	90%	100%
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## 2.3 Customer Service & End User Experience

Provides 24x7 technical call center support for City Department staff and external customers that use City of Fort Worth technologies including hardware, software, systems, and infrastructure.

Average customer satisfaction survey response.	19.40%	13.70%	15%	100%
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Customers are satisfied with response to IT requests/tickets.	95.90%	98.70%	96.50%	100%
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Completion of computer unit refreshes on schedule.	100%	99.50%	100%	100%
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Proposed new measure: "Average On Hold Before Answer" Average Rate no greater than 10 minutes.	N/A	N/A	tbd	0 min
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Proposed new measurement: Help Desk First Contact Resolution rate of 70% or higher	N/A	N/A	tbd	100%
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## 2.4 Radio Services

Provisions, maintains, and supports the Fort Worth Regional Radio System.

Fort Worth Regional Radio System channel use (#of users), % growth from previous year	31.00%	8.00%	2.00%	no limit
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# General Fund

Availability for the Fort Worth Regional Radio System	99.999%	100%	99.999%	100%
<b>3.1 Cybersecurity</b>				
Provides services required to protect the confidentiality and integrity of the City's information assets.				
% of employees have completed cyber security awareness training.	99%	98%	99.999%	100%
# of security risk assessments performed on City systems	0	0	12	no limit

# General Fund

## Library

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	211,113	285,906	285,906	315,705	29,799	10.42%
Fines & Forfeitures	256,176	249,386	249,386	10,876	(238,510)	-95.64%
Use of Money & Property	150	214	214	214	-	0.00%
Other	6,578	4,747	4,747	4,747	-	0.00%
<b>Revenue</b>	<b>\$ 474,015</b>	<b>\$ 540,253</b>	<b>\$ 540,253</b>	<b>\$ 331,542</b>	<b>\$ (208,711)</b>	<b>-38.63%</b>
Salaries & Benefits	13,432,953	14,937,503	13,539,539	16,394,714	1,457,211	9.76%
Gen Operating & Maintenance	6,625,205	7,237,979	7,237,979	7,056,810	(181,169)	-2.50%
Transfer Out & Other	842,000	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 20,900,158</b>	<b>\$ 22,175,482</b>	<b>\$ 20,777,518</b>	<b>\$ 23,451,524</b>	<b>\$ 1,276,042</b>	<b>5.75%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	266.00	234.32	276.00	242.32	10.00	8.00
Library Automation Systems Sharing	2.00	2.00	2.00	2.00	-	-
<b>Total</b>	<b>268.00</b>	<b>236.32</b>	<b>278.00</b>	<b>244.32</b>	<b>10.00</b>	<b>8.00</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

The Fort Worth Public Library is a community gathering place for learning, self-discovery, shared experiences and personal growth. The strategic focus areas for the Library are:

- 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

The Department is divided into two divisions, Public Services and System-Wide Services. The Public Services division comprises the Central Library, 13 branches, three satellite facilities, and collection management. This division is the first point of contact for residents.

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

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

# General Fund

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## MAJOR ACCOMPLISHMENTS

In FY2019, the Fort Worth Public Library has unveiled a new strategic plan that focuses on building a community of learners, dreamers, and doers. The major theme of the plan is removing barriers to access and expanding the Library's reach. In 2019, the Library welcomed over a million visitors, checked out almost 4 million items, and offered thousands of programs and outreach events. The Library also completed three major initiatives that increased access for our customers:

- Added 202 additional open hours per week across the system in the spring of 2019. The expansion of hours was achieved with existing staff and was budget neutral.
- A new location, the Cambridge Court satellite branch, opened in March. This is the Library's seventeenth location. In partnership with the Boys and Girls Club, the library operates a small location at an apartment club house in the Las Vegas Trail area. This satellite location provides library materials and services, including computers. Library staff offers STEM programming to the Boys & Girls Club. Aside from staffing, this project was funded through a grant from the Fort Worth Public Library Foundation.
- In FY2019, due to overwhelming demand, the Library expanded the mobile Wi-Fi Hot Spot program that was initially funded by the Friends of the Fort Worth Public Library. The library has 200 Hot Spots for check out at eight locations. A donation from Atmos Energy funded the pilot program for an additional six months and the ITS department donated funds for 120 hotspots.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes an increase of 10 AP/8 FTE from the 2019 Budget. Nine AP are required for operations of the Reby Cary Youth Library, which is scheduled to open July 1, 2020. One additional AP is for an event planner position, which will facilitate meeting room rentals, particularly after-hours rentals. The event planner position is projected to be net-neutral to the General Fund.

The FY2020 Adopted Budget decreases by \$238k in total revenue due to the elimination of late fines on checked out material for all ages and lost fees for children. When patrons accrue late fines or fees \$5 or over their cards are blocked from further checkout until the debt is paid. As of April, 2019 over 18,000 cards were blocked due to late fees; these blocks fall disproportionately in the lower income neighborhoods of the City. Eliminating late fees will allow us to equitably serve all residents of Fort Worth.

The FY2020 Adopted Budget includes a decrease of \$300k due to a decrease of the library's print book budget and the contract temporary staff budget as part of the 2% reduction exercise

The FY2020 Adopted Budget includes an increase of \$448k for the Reby Cary Youth Library, which will be Fort Worth's first library branch focused on youth programming and early literacy. (2014 Bond Program)

## HORIZON ISSUES

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

- Golden Triangle Library, currently in construction with an opening date in 2020
- Reby Cary Youth Library, construction bid will be posted this summer with an opening in 2020
- Far South Library (still to be named), location selected

The Library is also looking at one satellite location which should open in 2020 located at Ash Crescent neighborhood. Through the Ash Crescent project, the library will provide a library vending machine that will be located in the community. The machine will provide access to library materials for those residents with a library card.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Strategic Focus Area: Customer Engagement</b>				
Reducing barriers to access, expanding the Library's reach, and evolving services beyond buildings				
Increase number of residents with active library cards by 5%	N/A	269,941	283,438	N/A
Increase checkout of library materials by 10%	3,965,858	3,940,023	4,334,025	N/A
<b>Strategic Focus Area: Arts &amp; Culture</b>				
Contributing to the City's thriving arts scene while celebrating the past and embracing the future.				
Increase the number of cultural programs offered	7	7	TBD	N/A
<b>Strategic Focus Area: Education &amp; Growth</b>				
Enriching out-of-school-time and making learning fun and enjoyable.				
Increase computer use: number of sessions	177,881	237,322	Benchmark*	N/A
Increase computer use: number of hours	148,003	164,934	Benchmark*	N/A
*Benchmark based on extended service hours before setting an increase target.				
<b>Strategic Focus Area: Books &amp; Reading</b>				
Cultivating a community of readers and serving as the literary hub for the City				
Increase checkout of library materials by 10%	3,965,858	3,940,023	4,334,025	N/A

# General Fund

## Municipal Court

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	5,619,274	3,980,553	3,980,553	3,679,933	(300,620)	-7.55%
Fines & Forfeitures	6,045,877	5,325,499	5,325,499	5,538,783	213,284	4.00%
Other	42,108	50,000	50,000	-	(50,000)	-100.00%
<b>Revenue</b>	<b>\$ 11,707,259</b>	<b>\$ 9,356,052</b>	<b>\$ 9,356,052</b>	<b>\$ 9,218,716</b>	<b>\$ (137,336)</b>	<b>-1.47%</b>
Salaries & Benefits	12,185,452	12,780,080	12,389,603	12,748,373	(31,707)	-0.25%
Gen Operating & Maintenance	3,825,323	3,015,138	2,955,615	2,770,400	(244,738)	-8.12%
<b>Expenses</b>	<b>\$ 16,010,776</b>	<b>\$ 15,795,218</b>	<b>\$ 15,345,218</b>	<b>\$ 15,518,773</b>	<b>\$ (276,445)</b>	<b>-1.75%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	156.00	156.00	150.00	150.00	(6.00)	(6.00)
Special Purpose	5.00	5.00	1.00	1.00	(4.00)	(4.00)
<b>Total</b>	<b>161.00</b>	<b>161.00</b>	<b>151.00</b>	<b>151.00</b>	<b>(10.00)</b>	<b>(10.00)</b>

Note: restated.

### DEPARTMENT PURPOSE AND GOALS

Municipal Court is a Court of Record with five courtrooms and full court/payment services located in the historic A.D. Marshall Public Safety & Courts Building, two courtrooms and full court/payment services at the Southwest Municipal Court, and a twenty-four hour/seven day a week arraignment court operated at 350 W. Belknap. These courts have jurisdiction within the City of Fort Worth's territorial limits over all Class C misdemeanor criminal cases brought under City ordinances and the Texas Penal Code. These cases are punishable by fine only. The Department also processes civil parking cases filed within the territorial limits of the City of Fort Worth.

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

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

The Judicial Division is comprised of 11 judges, including a Chief Judge and a Deputy Chief Judge; in addition, there are eight substitute judges. All judges are appointed by the City Council. The Judicial Division is responsible for adjudication of jury and non-jury trials, performing magistrate duties, and administering the Teen Court Program.

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

# General Fund

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Court and Southwest Municipal Court are separate cost centers that fall under the direction of the Clerk of the Court as well.

The Marshal Division is responsible for bailiff duties, prisoner transfer, building security and warrant production and service. The Division is also responsible for lake patrol operations at Lake Worth. The Lake Patrol section, part of the Marshal Division, includes four Deputy City Marshals and one Sr. Deputy City Marshal, which have responsibility for patrolling approximately 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center and Refuge, area leased-property neighborhoods and 14 surrounding City-owned park

## MAJOR ACCOMPLISHMENTS

The following are major accomplishments for the FY19 budget period:

- Condensed warrant confirmation hours to 7:00 am – 11:00 pm which allowed for the reallocation of staffing by five positions
- Internal warrant section program facilitated voluntary compliance for 469 persons in Q1 which cleared 2,724 cases.
- All Deputy Marshals completed legislatively mandated Citizen Interaction Training and 30 out of 42 deputies hold a Master Peace Officer Certificate.
- Completion of three LEAN programs: 1) Improving Community Service Compliance 2) Improving vouchering of court invoices within 30 days by 40% 3) Improving Deferred Disposition case flow.
- Decentralization of Sentinel security system procurements, allowing individual departments to request and monitor their service requests.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes a decrease of 4 APs funded out of special projects in the Special Purpose Fund from the FY2019 budget including two Deputy City Marshals, one Sr. Customer Service Representative, and one Sr. Human Services Specialist. These positions have remained vacant and will not be filled due to the projected revenue of the special project funds.

The FY2020 Adopted Budget includes a decrease of 4 APs funded out of the General Fund including two Deputy City Marshals, one Customer Service Representative and one Sr. Municipal Court clerk as part of the citywide 2% reduction exercise. These positions were vacant and will not be impacting any active positions.

The FY2020 Adopted Budget includes a decrease of 2 APs funded out of the General Fund, after the reclassification of three positions into two training specialist positions and the reclassification of two senior customer service representative positions into one customer solutions analyst. These positions were vacant and will not be impacting any active positions.

Correcting over 1.2 million records, integrating processes external to the Case Management System (CMS), and installing quality control measures, the Municipal Court Department is focused on system management improvement by continuing its effort in data integrity. Working through a governance committee, the Court is involving partner departments to have collective oversight with regular meetings and reporting.

Technological improvements, including migration to a new server, facilitated the push of several software releases and ensured continued support of the case management application. Installing new CMS plugins will add efficiency to workflow oversight and case processing.

# General Fund

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An engaged and skilled workforce is an important component of the court's effective use of resources. Expansion of the court's clerk certification incentive is supported by partnering with professional organizations to offer reduce cost/free training to clerks. Hiring a training unit which will focus on live training tailored to court best practices while improving online learning curriculum reinforces the department's vision of providing excellent service to citizens.

Nationwide trends related to evolving policing models, studies on enforcement and burdens of legal financial obligations, steers the departments initiative of improving public trust through community engagement. The court has partnered with several non-profit organizations to bring court services out to the community. Personal service in neighborhoods breaks down the traditional setting of a court preceding which can be imposing. The court has seen positive results in the adjudication of cases with community efforts.

## **HORIZON ISSUES**

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

- The successful launch of the e-Citation project will impact the future allocation of resources in the department and is anticipated to reduce the number of data entry related issues.
- Footprint and docket designation at the Southwest Municipal Court based on planned renovation of the existing courtrooms at the A.D. Marshall Public Safety and Courts Building. Long term occupation of Court at the Southwest Municipal Court based on court efficiencies.
- Creation of a centralized training team in FY2019, by converting existing positions, to provide exceptional training for the entire department. The team will continually evaluate existing and new processes in order to streamline and eliminate variances, redundancies and increase supervisors' opportunities to focus on staff performance, management and providing exceptional customer service.
- While filings have declined, there is a significant increase in state mandated processes which increases time working individual cases. This decline has allowed us to cross-train staff to better utilize internal resources to focus on enforcement efforts.
- The Court has a significant number of staff who are currently eligible and considering retirement. The department continues to work to improve quality hand-offs of institutional knowledge and related skills.
- Planned opening in FY2019 of the Golden Triangle Library and Court service location and leveraging of audio/video technology for judicial and constituent interactions.



# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Records and Case Management</b>				
Maintain court records and requests for records.				
% of citations that are entered within 3 business days of filing with the court	100%	99%	100%	100%
<b>Adjudication</b>				
Preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.				
% of set Jury cases disposed	77%	82%	N/A	80%
% of Jury Trail requests set within 120 days of request date	94%	97%	N/A	80%
% of warrants reviewed within 15 days of docket date	95%	68%	90%	90%
<b>Teen Court</b>				
Coordinate activities for the purpose of providing an alternative disposition for juveniles who have entered a plea of guilty or no contest to a Class C misdemeanor, and are otherwise eligible for diversion.				
% of cases referred to Teen Court within 15 days	83%	75%	80%	80%
Process % of cases referred to Teen Court within 15 days	98%	97%	90%	90%
<b>Financial Management</b>				
Accurately process payments of fines for Class C Criminal and Civil Parking violations while maintaining excellent customer service.				
% of mail payments processed within 2 business days	99%	99%	95%	95%
<b>Collections &amp; Enforcement</b>				
Manage the in-house collections program for Time Payment Plans, community service activities and credit time served requests.				
% compliance with Collection Improvement Program guidelines from the Office of Court Administration	85%	100%	85%	85%
% of community court applications scheduled for the next available docket within 5 business days	100	100%	95%	95%
<b>Warrants</b>				
Serve warrants and apprehend defendants who have active warrants, serve summons, and participate in prisoner transfer				

# General Fund

Total # of warrants served annually	30,195	26,301	31,200	31,200
Total # of bookings processed annually	7,276	6,865	7,200	7,200

## Building Security

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

# of prohibited items prevented from entering City Hall	2,126	2,368	2,000	2,000
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## Lake Worth Patrol

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

# of hours of water patrol conducted annually	938	1,162	900	900
# of water safety checks conducted annually	2,146	1,718	2,700	2,700

## Warrant Clerks

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

# of warrants reviewed annually.	290,291	214,594	180,000	180,000
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## Lake Worth Patrol

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

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

## Warrant Clerks

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

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

## Neighborhood Services

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	537,383	631,509	631,509	896,833	265,324	42.01%
Use of Money & Property	187,279	180,142	180,142	180,442	300	0.17%
Other	12,069	5,000	5,000	5,000	-	0.00%
Transfer In	176,305	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 913,036</b>	<b>\$ 816,651</b>	<b>\$ 816,651</b>	<b>\$ 1,082,275</b>	<b>\$ 265,624</b>	<b>32.53%</b>
Salaries & Benefits	3,874,228	4,137,404	4,246,325	4,661,570	524,166	12.67%
Gen Operating & Maintenance	2,184,763	2,699,741	2,724,394	2,488,133	(211,608)	-7.84%
Transfer Out & Other	2,854,000	3,147,000	3,147,000	3,430,000	283,000	8.99%
<b>Expenses</b>	<b>\$ 8,912,991</b>	<b>\$ 9,984,145</b>	<b>\$ 10,117,719</b>	<b>\$ 10,579,703</b>	<b>\$ 595,558</b>	<b>5.97%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	205.00	61.81	131.00	67.48	(74.00)	5.67
Grant Funds		101.48	104.00	100.40	104.00	(1.08)
Special Purpose	50.00	8.75	20.00	3.60	(30.00)	(5.15)
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
<b>Total</b>	<b>263.00</b>	<b>180.04</b>	<b>263.00</b>	<b>179.48</b>	<b>-</b>	<b>(0.56)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

The Housing and Neighborhood Development Division (formerly Housing and Community Development Division) administers the Neighborhood Empowerment Zone (NEZ) program. This division also coordinates grant funded and non-grant funded affordable housing and community development projects.

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

# General Fund

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

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

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

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

## MAJOR ACCOMPLISHMENTS

Received 2019 Audrey Nelson Award from the National Community Development Association (NCDA) for the Single Family Infill Development.

Received 2018 Lidia Perez Good Neighbor Award from Trinity Habitat for Humanity.

Received 2018 C2GPS Partnership Award from the Global Professional Services for the Community Action Partners.

Received 2018 Empowers the Young-at-Heart Award from Sixty & Better for empowering older adults to live with purpose, independence, and dignity.

Selected in FY2017 as the first target pilot for the Neighborhood Improvement Strategy (NIS) program, Cavile Place/Stop Six accomplishments to date include: 7,940 linear feet of sidewalks constructed; 278 tons of vegetation and debris removed from right-of-way and city-owned lots; 373 dead/hazardous/nuisance trees removed from ROW and city-owned lots; 27 substandard structures secured; 20 substandard structures demolished; 1,320 linear feet of walking trail constructed at Rosedale Plaza Park; 29 lights installed at Martin Luther King Community Center and Park; 309 streetlights installed; and 40 police surveillance cameras installed. Neighborhood Services Department, Housing Finance Corporation, and Fort Worth Housing Solutions to issue joint RFP for development of 127 parcels covering 42 acres.

Selected in FY2018 as the second Neighborhood Improvement Strategy (NIS) program, Ash Crescent accomplishments to date include: Installation of 24 surveillance cameras to reduce incidents of illegal dumping; 170 tons of litter and illegal dumping removed; 604 tires removed; 808 lane miles cleaned; 17 structures demolished or repaired; 19 dumping citations issued; 9 dead/at-risk trees removed with extensive pruning and

# General Fund

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vegetation cutbacks completed; completion of McCurdy Street Sidewalks, Pulverize and Overlay completion on segments of Ash Crescent Street, East Morphy Street, and East Myrtle Street. Lower Ash Crescent and Daniel Street construction will begin late summer 2019; 173 streetlights installed; 49 streetlight poles along Riverside Avenue painted; 30 police surveillance cameras being installed; Home Improvements of 5 homes with Weatherization, 10 homes with Lead Abatement, and 11 homes with Priority Repair Program; summer play and learn activities attended by more than 40 children. Also Neighborhood Services Department in conjunction with the area neighborhood association and Team Better Block, held a Community Carnivals attended by over 250 residents.

Selected in FY2019 as the third NIS program, Northside accomplishments to date include: Pruning low limbs and deadwood on streets and sidewalks; cutback along City ROW; 30 yards of limbs/trees cut and removed; 3 yards of trash and debris removed. Projects planned include: Maddox Park Security Lighting; ADA Sidewalk Improvements; 50 Surveillance Cameras to be installed in Fall 2019; Improvements to Northside Library; Street segments for resurfacing will be determined and every street light in target area will receive upgrades.

## Additional Accomplishments:

- Hosted the Beyond All Limits Youth Advisory Council Summit- 400 youth from across Texas attended this leadership event.
- ENVISION Center Opened at Martin Luther King, Jr. Community Center that serves as an incubator to support Economic Empowerment, Education, Health and Wellness, and Character and Leadership.
- Created access for 26,312 individuals to case management, information and referral services.
- VITA (Volunteer Income Tax Assistance) program completed 4,661 filing for over \$8 million in refunds.
- Opened the Broadmoor at Western Hills Multifamily development.
- Updated Homebuyer Assistance Program (HAP) guidelines that increases assistance amount.
- Completed revisions to Neighborhood Empowerment Zone (NEZ) Policy and Boundaries
- Update Priority Repair Program (PRP) Policy.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes (1) the addition of a Senior Customer Service Representative for the Neighborhood Empowerment Zone (NEZ), which was transferred from the Planning and Development Department; (2) thirty (30) positions previously in special operating projects, funded by the Special Purpose Fund (25002), are now funded by the General Fund, and (3) the reduction of one position overseeing the Cowboy Santa program. The FY2020 AP/FTE count also separates several grant-funded positions that were included in FY2019 as General Fund positions.

The FY2020 Adopted budget includes a reduction of funding for the Cowboy Santa program due to it being transferred to the Salvation Army. Transfers out to capital increased for additional pay-as-you-go funding for alleyway maintenance and mowing.

## HORIZON ISSUES

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

# General Fund

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The department continues to face the following challenges/opportunities:

- Outreach
  - Improving education outreach for housing programs to assist low income residents
- Affordable Housing Development
  - Review Multifamily Incentive policies and identify/recommend ways to increase numbers of units affordable to households at 0-30% AMI
  - Aging housing stock
- Reliance on Grant Funds
  - 80% grant funded services
  - Increased demand for services for low-income residents and neighborhoods
- Physical Space for Staff
  - Temporary Closure of Community Centers for Renovations

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Community Engagement &amp; Education</b>				
Residents are directly enriched and empowered through a wide range of approaches involving direct service, education and collaborative community-serving partnerships.				
# of events where Lead Hazard Reduction information was provided	76	64	60	60
# of Lead Hazard Referrals	201	89	275	275
# of Households receiving energy conservation education	5,501	5,888	6,182	5% increase
<b>Community Action Partners</b>				
Service provision addressing employment, education, better use of available household income, housing, nutrition and emergency services. The overall goal is to lessen the impact of poverty and promote self-sufficiency.				
# of Suppers served to children in nutrition program	214,400	Program ended 9/30/18		
# of Volunteer Income Tax Assistance (VITA) returns completed	3,312	4,856	5,584	15% increase
\$ amount in Tax Refunds for Volunteer Income Tax Assistance (VITA) participants	\$5,672,801	\$8,596,493	\$9,456,142	10% increase
<b>Housing Programs</b>				
Service provision includes home repairs, energy conservation and home weatherization, and home ownership assistance thereby strengthening and stabilizing neighborhoods.				
# of individuals who received closing cost or downpayment assistance	53	59	65	10% increase
# of Homes repaired thru Priority Repair and Lead Healthy Home	424	378	454	10% increase
# of weatherized units that achieved a drop in the Initial Blower Door reading of 30% or more	169	69	59	50% of weatherized units
<b>Compliance &amp; Planning</b>				
Ensures that federal, state and local funds are being expended properly and timely.				
# of Technical Assistance trainings provided to grant recipients	28	20	20	15
% of Public Service Agency and affordable housing providers reviewed annually	100%	100%	90%	90%

# General Fund

## Non Departmental DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	13,910	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 13,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Salaries & Benefits	-	17,871,015	266,867	7,779,857	(10,091,158)	-56.47%
Gen Operating & Maintenance	-	2,217,753	95,476	2,563,141	345,388	15.57%
Transfer Out & Other	9,459,513	1,225,015	1,225,015	1,145,000	(80,015)	-6.53%
<b>Expenses</b>	<b>\$ 9,459,513</b>	<b>\$ 21,313,783</b>	<b>\$ 1,587,358</b>	<b>\$ 11,487,998</b>	<b>\$ (9,825,785)</b>	<b>-46.10%</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 FY2020, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, pay-as-you-go capital for technology, vehicles and equipment replacement funds, as well as non-recurring other contractual costs.

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

### FY2020 DISCUSSION

The FY2020 Adopted Budget decreases by \$10.3M in salaries and benefits due to the reduction of additional retirement contributions that were necessary in the prior year. General operating and maintenance increases and transfer out and other increases as a result of reallocating one time expenses to Non-D rather than issuing to a specific department.



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## Park and Recreation DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	1,822,046	1,960,297	1,960,297	3,092,134	1,131,837	57.74%
Use of Money & Property	207,667	160,836	160,836	216,046	55,210	34.33%
Other	10,447	40,547	40,547	28,700	(11,847)	-29.22%
Transfer In	365,780	391,015	391,015	300,084	(90,931)	-23.26%
<b>Revenue</b>	<b>\$ 2,405,940</b>	<b>\$ 2,552,695</b>	<b>\$ 2,552,695</b>	<b>\$ 3,636,964</b>	<b>\$ 1,084,269</b>	<b>42.48%</b>
Salaries & Benefits	19,338,697	20,220,320	20,521,350	21,597,300	1,376,980	6.81%
Gen Operating & Maintenance	21,446,403	22,603,306	22,603,306	23,572,199	968,893	4.29%
Transfer Out & Other	6,352,998	7,932,724	8,084,084	8,025,431	92,707	1.17%
<b>Expenses</b>	<b>\$ 47,138,098</b>	<b>\$ 50,756,350</b>	<b>\$ 51,208,740</b>	<b>\$ 53,194,930</b>	<b>\$ 2,438,580</b>	<b>4.80%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	482.00	334.43	581.00	340.95	99.00	6.52
Botanic Garden	69.00	62.94	70.00	63.94	1.00	1.00
Community Tree Planting	-	4.40	-	4.40	-	-
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Capital Funds	16.00	14.90	13.00	10.20	(3.00)	(4.70)
Municipal Golf	91.00	59.36	81.00	53.03	(10.00)	(6.33)
Special Purpose	96.00	17.40	-	-	(96.00)	(17.40)
<b>Total</b>	<b>762.00</b>	<b>501.43</b>	<b>753.00</b>	<b>480.52</b>	<b>(9.00)</b>	<b>(20.91)</b>

Note: Restated.

### 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 5 areas of responsibility.

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

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

The Recreation Division manages fourteen (14) community centers, and the following programs and special use facilities: mobile recreation, summer day camp, and after school programs; aquatics facilities and programs;

# General Fund

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youth athletics programs; the CCPD funded Late Night Program (FW@6) at the Sycamore Community Center; the Log Cabin Village and the Fort Worth Nature Center & Refuge.

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

## MAJOR ACCOMPLISHMENTS

Entered into formal agreements with user groups of Forest Park Pool to ensure compliance and increase revenues.

Reopened Handley Meadowbrook and Eugene McCray Community Centers with renovated facilities and expanded fitness centers on February 25, 2019.

Completed the Van Zandt Homestead Interpretive Plan and received subsequent endorsement by the Park & Recreation Advisory Board on April 24, 2019.

Established a Capital Improvement Project fund for Nature Center infrastructure improvements.

Worked with the Friends of the Nature Center & Refuge, Inc. to develop and implement the Texas Parks and Wildlife Department Trails Grant project.

Expanded the Nature Center partnership with the Fort Worth Fire Department for prescribed burning to meet land management needs, and provided vital training for firefighters.

Participated in literacy training for staff at fourteen (14) community centers to help facilitate program changes in support of the City's Education Initiative.

Received TripAdvisor 2019 Certificates of Excellence Awards for the Botanic Garden, Log Cabin Village and Nature Center and Refuge. All 3 venues received the TripAdvisor Hall of Fame designation in 2019.

Received Texas Living History Association's Texas Star Award for Log Cabin Village.

The Nature Center was voted 9th in 2019 Top 20 Places to Take Kids in and around Ft. Worth by [kidsoutandabout.com](http://kidsoutandabout.com).

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

# General Fund

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

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

Frank Kent's Dream Park officially opened to the general public on April 15, 2019. The park features more than 57,000 square feet of green and play space in Trinity Park and is designed to be a completely accessible playground to kids of all ages with all different abilities.

Ralph J. Bunche Park officially opened to the general public on June 6, 2019 after the park received capital improvements including trails, playground, benches and picnic tables.

Trinity Park received Lone Star Legacy designation awarded by the Texas Recreation and Parks Society.

## **FY2020 DISCUSSION**

For FY2020, fifteen (15) operating projects in the Special Purpose Fund moved into the General Fund. These operating projects include revenues and expenditures from community center programming, special events, and the Nature Center gate operations. A total of 96 positions, previously funded by the Special Purpose Fund, are now accounted for in the General Fund.

The FY2020 budget also includes a net position change with the addition of one Sr. Maintenance Worker for the maintenance of the new Sycamore Creek Community Park (repurposed Sycamore Creek Golf Course) and a reduction of a Maintenance Worker in Athletics Maintenance.

In FY2020, the current Contract Management section within Park Operations Division was restructured to create both a Contract Management and Contract Mowing section.

## **HORIZON ISSUES**

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

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

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Resource Management &amp; Maintenance</b>				
Restore and maintain the viability of the park, recreation and open space system by investing in new facilities and re-investing in existing facilities.				
% of priority 1 & 2 park infrastructure work orders completed within 72 hours	92%	92%	100%	100%
% of priority 3 park infrastructure work orders completed within 10 working days	79%	71%	90%	90%
% of priority 4 park infrastructure work orders completed within 4 months	33%	50%	75%	75%
<b>Planning &amp; Development</b>				
Plan and provide new parkland and diverse facilities that meet park recreation and open space needs in the community.				
Meet city-wide park land dedication standard of providing at least 3.25 acres of Neighborhood Based parkland per 1,000 people	1,605	1,683	1,705	1,725
Meet city-wide park land dedication standard of providing at least 3.75 acres of Community Based parkland per 1,000 people	5,089	5,089	5,325	5,385
<b>Conservation &amp; Preservation</b>				
Preserve and enhance the city's natural, historical and cultural developed resources.				
% of priority 1 & 2 emergency forestry work orders completed within 2 days	77%	83%	90%	100%
% of traffic divider contract mowing sites completed on schedule	45%	50%	70%	100%
% of ROW contract mowing sites completed on schedule	9%	40%	70%	100%
<b>Recreational Opportunities</b>				
To develop and provide programmatic opportunities to meet the needs and desires of the community that encourages healthy lifestyles.				
# level 1 soccer field rentals	9,894	7,788	12,453	5% increase
# participants in Learn to Swim program	562	200	620	5% increase
# community center memberships	10,171	9,715	10,201	5% increase

# General Fund

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## Park & Recreation Facilities

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

# park reservations	947	1,125	1,237	1,200
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## Human Services

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

# participants in after school programs	689	702	729	5% increase
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# General Fund

## Performance and Budget

### DEPARTMENT SUMMARY

	FY2018	FY2019		FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	2,441,453	2,644,139	2,644,139	2,902,911	258,772	9.79%
Gen Operating & Maintenance	3,542,154	3,594,139	3,594,139	3,967,473	373,334	10.39%
<b>Expenses</b>	<b>\$ 5,983,608</b>	<b>\$ 6,238,278</b>	<b>\$ 6,238,278</b>	<b>\$ 6,870,384</b>	<b>\$ 632,106</b>	<b>10.13%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	27.00	24.75	28.00	25.75	1.00	1.00
<b>Total</b>	<b>27.00</b>	<b>24.75</b>	<b>28.00</b>	<b>25.75</b>	<b>1.00</b>	<b>1.00</b>

### DEPARTMENT PURPOSE AND GOALS

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

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

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

### MAJOR ACCOMPLISHMENTS

The Performance & Budget department achieved several important milestones over the last year. The Performance and Strategic Management Division launched a Talent Development Strategy which focuses on employee development and includes a mentoring program, a leadership academy for supervisors, book clubs and additional training opportunities related to the city's core competencies. A Certificate of Distinction was received from ICMA for the city's application and use of performance data. Finally, 49 new Lean Leaders were trained and completed process improvement projects which enhanced services and streamlined operations in their own departments, and over 300 field and clerical employees attended targeted Lean workshops to help them improve their areas.

# General Fund

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The Budget and Analysis Division published a Revenue Manual and assisted departments with the development of various financial models. The division also created and deployed a highly successful budget simulation tool at a neighborhood leader workshop and to the city's Young Professionals group providing them the opportunity to balance the city's budget as they see fit, subject to the same constraints decision-makers have. Finally the city received the Distinguished Budget Presentation Award from the Government Finance Officers Association, marking the 36th time the city received the award.

## **FY2020 DISCUSSION**

There are no significant changes in service level represented in the FY2020 Adopted Budget and the funding includes the addition of 1 AP transferred from the Financial Management Services department. Further increases are due to costs to the property tax appraisal districts and citizen survey.

## **HORIZON ISSUES**

The department continues to implement and enhance existing technology. New system implementations include a Performance Evaluation System and a Learning Management System on the horizon. Both support the Talent Development Strategy initiative, which focuses on employee development and retention. Additionally, the department is focused on development and implementation of a citywide data strategy that will allow the city to advance its analytical capabilities across the board and includes technical training, system enhancement, data integrity, and enhanced data integration across departments. Appraisal district costs, primarily Tarrant and Denton counties, will continue to increase due to payroll costs and appraisal review board compensation.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Employee Performance</b>				
Build the skills and capabilities of employees through effective evaluations, coaching and training.				
# Performance Office funded classes held, including online	117	158	200	150
# employees trained in Performance Office funded live classes	2,203	2,854	3,500	4,500
# classes held citywide, all funding sources (live and online)	482	432	450	750
# employees trained in live courses, all funding sources	8,851	6,579	7,000	8,500
% employee satisfaction: "my annual performance appraisal provides me with meaningful information about my performance"	74%	biennial survey	78%	85%
% employee satisfaction: "Training opportunities are available to me so I can do my job better"	80%	biennial survey	82%	85%
<b>Process Improvement</b>				
To streamline and improve efficiencies of city operations to exceed customer expectations and requirements in core business areas and daily operations.				
# certified in Lean methodologies	89	49	50	50
<b>Strategic Management &amp; Performance Measurement</b>				
Enhance alignment and analysis of citywide performance measures to create a culture of data-driven decision making and strategic focus.				
% employee satisfaction: "I understand how my department measures its success"	69%	biennial survey	80%	85%
<b>Budget and Analysis</b>				
Provide forecasting and financial guidance in the planning and use of resources that best complements and supports city priorities and goals.				
GFOA Distinguished Budget Presentation Award received	Yes	Yes	Yes	Yes
% variance in sales tax (budget v actual receipts)	1.79%	2.00%	3.00%	≤3%



# General Fund

## Planning and Development DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	12,882,370	12,929,039	12,929,039	12,624,274	(304,765)	-2.36%
Charge for Service	4,159,388	4,095,366	4,095,366	4,384,821	289,455	7.07%
Other	181,626	967,075	967,075	967,075	-	0.00%
Transfer In	1,292,348	815,272	815,272	1,015,272	200,000	24.53%
<b>Revenue</b>	<b>\$ 18,515,732</b>	<b>\$ 18,806,752</b>	<b>\$ 18,806,752</b>	<b>\$ 18,991,442</b>	<b>\$ 184,690</b>	<b>0.98%</b>
Salaries & Benefits	12,070,004	13,288,587	13,081,373	13,331,111	42,524	0.32%
Gen Operating & Maintenance	4,111,023	4,963,234	4,778,877	4,847,717	(115,517)	-2.33%
<b>Expenses</b>	<b>\$ 16,181,026</b>	<b>\$ 18,251,821</b>	<b>\$ 17,860,250</b>	<b>\$ 18,178,828</b>	<b>\$ (72,993)</b>	<b>-0.40%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	162.00	161.00	162.00	161.00	-	-
Grant Funds	-	1.00	1.00	1.00	1.00	-
<b>Total</b>	<b>162.00</b>	<b>162.00</b>	<b>163.00</b>	<b>162.00</b>	<b>1.00</b>	<b>-</b>

Note: Restated.

## DEPARTMENT PURPOSE AND GOALS

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

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

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

The Development Division reviews and inspects all construction projects for compliance with construction codes to ensure safety and sound building practices and ensures compliance with the city's Gas Well Ordinance. The Development Division has four sections. The Customer Service section is responsible for permitting services and

# General Fund

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customer intake. The Building Services section provides plans examination, building inspections and sign ordinance inspections. The Gas Well section performs safety inspections, permits gas well and gas related right-of-way activity and contracts with other municipalities for gas permitting and inspections. The Technology Services section is the department's internal IT section and manages the city-wide permitting system, Accela Automation. Parkway Inspections were previously managed in this division; however, an executive decision was made to transfer Parkway Inspections back to the Transportation and Public Works department.

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

## MAJOR ACCOMPLISHMENTS

The Planning Division attained several notable accomplishments during FY2019. They secured approval of the Service Equity Transportation Committee recommendations on transportation inequities in December 2019, adoption of the 2019 Comprehensive Plan with an overhaul of Land Use and Economic Development chapters and updated annexation policy approved in March 2019, adoption of the Active Transportation Plan in April 2019, approval of City-initiated zoning for Downtown and United Riverside Neighborhood, and adoption of a new Conditional Use Permit ordinance in March of 2019.

The Development Division implemented an Expedited Plan Review team (X-Team), expanded Accela access and online submittals for third party companies, reorganized inspection scheduling by inspector skill and geographical area, updated the permitting dashboard, and expanded the use of Q-less software, a customer scheduling and management tool, across divisions.

The Facilitation Division formalized standard processes for requesting transportation impact fee funding for internal projects and City-initiated partnerships with developers and assessed and collected impact fee revenue at an average rate of \$1.25M per month. They also completed the CFA Ordinance in March 2019 and coordinated the amendment/creation of six additional infrastructure-related policies that affect development in the City of Fort Worth, implemented and automated cross-discipline database for Developer-led infrastructure in May 2019, and created a retaining wall Policy outline to provide development requirements for construction

## FY2020 DISCUSSION

In order to continue to meet demand, two new staff were added to assist in the finance and revenue tracking areas of permits and fees, capital project facilitation, planning, and customer service areas. Additionally, two positions were transferred from Planning and Development to Neighborhood Services and Transportation and Public Works respectively, to better align duties and fulfill needs from an organization approach.

Planning & Development currently has one grant funded position. The 2019 AP count listed this position under the General Fund by mistake. Therefore, there was no change in grant funded positions from FY2019 to FT2020.

# General Fund

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## **HORIZON ISSUES**

The Planning & Development Department foresees a continued demand to meet expected service levels and expanded growth. Mixed-use and infill development, transportation funding and active transportation modes are areas to be addressed in FY2019 and beyond. Additionally, there were several bills enacted during the 86<sup>th</sup> legislative session that will affect the department's policies and procedures. As a result, we anticipate the need to amend several ordinances and policies, as well as, coordinate a shift in interdepartmental process/procedure.

The demands for form-based codes, design overlays, historic districts, and conservation districts will continue along with requests for annexation, special district modifications, and municipal boundary adjustments. Demand for missing middle, affordable and age friendly housing and for city initiated zoning changes in growth areas are emerging trends. As the city continues to grow and diversify, ordinances need updating and integration to meet the demand for urban development types. Strategically adding capacity to the roadway network also becomes more critical, driving the need for adequate professional staff dedicated to proactive solutions and program management.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Permitting Activities</b>				
To provide developers with guidance and the assistance and special handling necessary to plan and then navigate development projects through the City's various development review and entitlement processes in the most effective and expeditious manner possible.				
% of initial commercial plan reviews completed within 7 working days	98%	98%	98%	95%
<b>Call Center &amp; Customer Service</b>				
Assist residents, developers, contractors, engineers and architects, navigate the permitting, registration and licensing activities required by adopted City ordinances.				
% of calls answered within 71 seconds	53%	80%	80%	90%
<b>Development Facilitation</b>				
Assist Developers and Design consultants to successfully plan and design development projects.				
# of Facilitated Projects	97	160	160	160

# General Fund

## Police

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
License & Permits	15,495	16,000	16,000	16,000	-	0.00%
Intergovernmental	358,252	-	86,303	-	-	0.00%
Charge for Service	695,391	665,593	665,593	778,948	113,355	17.03%
Use of Money & Property	2,698	-	-	-	-	0.00%
Other	648,325	528,558	528,558	656,977	128,419	24.30%
Transfer In	4,874,495	1,734,360	1,734,360	635,000	(1,099,360)	-63.39%
<b>Revenue</b>	<b>\$ 6,594,656</b>	<b>\$ 2,944,511</b>	<b>\$ 3,030,814</b>	<b>\$ 2,086,925</b>	<b>\$ (857,586)</b>	<b>-29.12%</b>
Salaries & Benefits	221,710,743	220,700,149	228,055,969	235,504,912	14,804,763	6.71%
Gen Operating & Maintenance	31,565,933	32,948,080	33,050,383	31,365,303	(1,582,777)	-4.80%
Capital Accts	-	16,000	-	16,000	-	0.00%
Debt Service Accts	264,999	273,625	273,625	273,625	-	0.00%
Transfer Out & Other	112,164	-	33,084	-	-	0.00%
<b>Expenses</b>	<b>\$253,653,839</b>	<b>\$253,937,854</b>	<b>\$261,413,061</b>	<b>\$267,159,840</b>	<b>\$ 13,221,986</b>	<b>5.21%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,917.00	1,877.38	1,973.00	1,883.96	56.00	6.58
Crime Control and Prevention District	364.00	332.17	281.00	276.38	(83.00)	(55.79)
Grant Funds	3.00	3.00	3.00	3.00	-	-
<b>Total</b>	<b>2,284.00</b>	<b>2,212.55</b>	<b>2,257.00</b>	<b>2,163.34</b>	<b>(27.00)</b>	<b>(49.21)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

The Fort Worth Police Department (FWPD) consists of the following three bureaus: Patrol, Support, and Finance/Personnel. Each bureau includes two commands, with divisions, sections, and units under each command. The majority of FWPD employees are in the Patrol Bureau, which consists of six divisions representing various geographic portions of the city and includes special response teams, the traffic division, and patrol support services that includes tactical medics, crisis intervention, and air patrol. The Support Bureau

# General Fund

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provides further police support in the form of detective and investigative presence, intelligence, community programs, and next-tier enforcement such as SWAT. The Finance/Personnel Bureau provides the administrative foundation necessary to manage the budget and departmental finances, maintain the workforce, and elevate officers through further training.

## MAJOR ACCOMPLISHMENTS

In FY19, the Police Department continued to meet the annual expectations of the State of Texas accreditation. In February 2018, the department received the official approval of “Recognized” agency and is the largest department in Texas to receive such an honor. Being “Recognized” means that the agency has proven that it meets or exceeds all of the identified best practices for Texas law enforcement. The best practices cover aspects of law enforcement operations such as use of force, protection of citizen rights, pursuits, property and evidence management, and patrol and investigative operations.

Priority 1 average response time reduced from 9:48 to 9:32 following the opening of the new North Patrol Division headquarters in 2018.

Beat integrity and management techniques were taught to NPOs in all patrol divisions. Each patrol division continues to work on and improve their communication within their beats.

71 lateral entry officer applicants (LEOs) and an expected 60 recruits to begin training in FY19.

Researched criminal tracking strategies and worked to redefine scope of the Special Response team.

Officers received Procedural Justice III and leadership training.

Launched latest version of TriTech’s Records Management System (RMS) in October 2018.

More than 170 new cameras installed that can be monitored at RTCC.

The department installed more than 450 in-car video systems.

600 Mobile Data Computers were deployed.

Facilities: Purchased land for a new South Patrol Division facility as part of the 2018 Bond Program and began the design process for the new facility. Researched suitable sites for a new Northwest Patrol Division facility. Began design of the Property Room expansion and SWAT vehicle storage facility at the Bob Bolen Public Safety Complex. Closed out the North Division and West Division facility project budgets, which resulted in savings to be used toward other police facility priorities including security improvements in the Bob Bolen lobby and other security improvements at patrol facilities. Began Phase 2 construction at the Tactical Center. Completed replacement of Bob Bolen driving track canopy. Terminated School Resource lease and moved unit to Hemphill location. Assisted Property Management with researching sites for the auto pound.

Conducted Civilian Active Shooter Classes in FY19 to prepare civilians for emergency situations including how to stop the bleed and what to do in an active shoot event.

Face-to-face interactions with citizens increased due to the implementation of new and expanded initiatives such as Coffee with Cops, FWPAL, KidID program, Code Blue Basketball, Read to Win, All Pro Dad group.

# General Fund

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## **FY2020 DISCUSSION**

The FY2020 Proposed Budget (1) includes funding for salaries and benefits as outlined in the Meet and Confer agreement, (2) addresses equity adjustments in the Communications Division, as a result of a compensation study conducted by the Human Resources Department, (3) reinstates the Police Cadet program with the addition of 21 positions, and (4) includes the addition of 35 sworn authorized positions to address recommendations in the recent staffing study. The funding to train and outfit officers to fill these positions is addressed in the CCPD Fund.

## **FY2020 HORIZON ISSUES**

The Police Department expects to address the following issues in FY2020 and beyond, which result in some level of budgetary and/or operations impact.

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

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Crime Suppression</b>				
Reduce and prevent crime through proactive and preventative measures.				
Crime rate for Crimes Against Persons (per 100,000 population) below 3-year average	1,541.87	1,571.91	1,555.98	<1555.98
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	4,014.64	4,397.69	4,681.58	<4681.58
<b>Call Response</b>				
Provide quality and timely response to calls for service and to ensure a crime preventative patrol presence is maintained to increase public safety.				
Citywide average Priority 1 Response Time (Time call received to on scene)	9:23	9:32	8:54	8:54
Citywide average Priority 2 Response Time (Time call received to on scene)	19:50	18:26	17:18	17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	74:4	75:49	52:00	52:00
<b>Community Policing</b>				
Establish partnerships with residents and business owners by fostering community involvement in crime reduction and neighborhood improvement and to provide quality investigative follow up to localized crime problems.				
# of active Citizens on Patrol	601	507	550	550
<b>Training</b>				
Recruit and train the most qualified, diverse applicants to become Fort Worth police officers.				
# of graduated recruits	40	0	64	64
% of diverse graduated recruits	N/A	N/A	N/A	N/A



# General Fund

## Property Management DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Charge for Service	215,108	164,372	164,372	295,100	130,728	79.53%
Use of Money & Property	164,150	133,717	133,717	118,824	(14,893)	-11.14%
Other	28,546	5,000	5,000	26,212	21,212	424.24%
Transfer In	1,651,077	1,539,065	1,539,065	1,504,674	(34,391)	-2.23%
<b>Revenue</b>	<b>\$ 2,058,880</b>	<b>\$ 1,842,154</b>	<b>\$ 1,842,154</b>	<b>\$ 1,944,810</b>	<b>\$ 102,656</b>	<b>5.57%</b>
Salaries & Benefits	6,612,219	7,013,587	7,023,674	7,622,241	608,654	8.68%
Gen Operating & Maintenance	4,479,732	5,321,375	5,321,375	5,336,131	14,756	0.28%
Debt Service Accts	1,908,358	1,958,000	1,958,000	1,958,000	-	0.00%
Transfer Out & Other	3,320,000	6,700,200	6,700,200	9,345,000	2,644,800	39.47%
<b>Expenses</b>	<b>\$ 16,320,309</b>	<b>\$ 20,993,162</b>	<b>\$ 21,003,249</b>	<b>\$ 24,261,372</b>	<b>\$ 3,268,210</b>	<b>15.57%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	101.00	83.82	94.00	83.82	(7.00)	-
Capital Funds	-	15.38	7.00	15.37	7.00	(0.01)
Equipment Services	115.00	116.80	114.00	115.80	(1.00)	(1.00)
<b>Total</b>	<b>216.00</b>	<b>216.00</b>	<b>215.00</b>	<b>214.99</b>	<b>(1.00)</b>	<b>(1.01)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

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

The General Administration Division has nine sections including Financial & Administrative Services, Utility Administration, IT Services, Contract Compliance Management, Real Property, Tax Foreclosed Property, Lease Administration, Mineral Management and Lake Worth Lease Management. The function of each section include:

- The Administrative Services Section oversees fiscal and administrative responsibilities, including administration, budget, IT Services, human resources, payroll, revenue, asset management and purchasing.

# General Fund

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- The Utility Administration Section manages the city's conservation initiatives, negotiates and oversees the city's franchise agreements with utility companies that utilize city rights-of-way and addresses issues with non-franchised utilities that utilize the city's rights-of-way.
- The IT Services Section manages all IT related projects such as FASTER WEB, VueWorks, SharePoint, City Map Viewer, etc.
- The Contract Compliance Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities as well as the Fleet Services division contractual services.
- The Real Property Section, is responsible for land and property acquisitions. This includes but is not limited to the sales and right-of-way and easement acquisitions.
- 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 negotiating lease terms and rates for city use of private property and coordinating space planning with the Facilities Division for leasing of city-owned property.
- The Mineral Management Section manages the city's natural gas leases and performs other services related to the city's natural gas assets.
- The Lake Worth Lease Management Section is responsible for managing all residential and commercial leased properties at Lake Worth.

## MAJOR ACCOMPLISHMENTS

**Asset Management Software:** Facilities newly implemented VueWorks Asset Management software automated work orders enabling field staff to receive their tasking on mobile devices in real time. Since implementation, 11,362 work orders have been issued, which includes 968 recurring preventive maintenance work orders. In the first 10 months of FY2019, 6,710 work orders were issued and 88% of all work orders were completed. For the first time in decades, the City has a comprehensive list of all facilities across all departments. Labor, material and other costs can be tracked more accurately and maintenance and replacement trends can be better analyzed allowing Facilities to budget and plan according to available resources and needs. The Capital Forecasting Module is nearly operational, and will allow more accurate capital budget projections.

**Facility Renovation:** The Facilities Division construction crew completed several renovation projects including the X-Team Project area, increased and renovated office space for the Water department and restroom upgrades. In the first 10 months of FY2019, the Architectural Services Division has started design work on nine of the eleven facility projects in the 2018 Bond Program. Nine of the fifteen facilities from the 2014 Bond Program have been completed. Planning efforts for a City Hall replacement project have been developed and briefed to City Council, with more in-depth programming to follow.

**Capital Project Delivery:** Successfully negotiated the acquisition of approximately \$10m in real property interests in over 121 tracts of land required for the delivery of the City's capital infrastructure projects. In addition to the increased volume of land and easement interests acquired over the previous fiscal year, staff improved acquisition services by decreasing average delivery times by 19 days.

**Developer Project Delivery:** Facilitated and processed the acceptance of over 215 off-site easements as outlined in Community Facilities Agreements with developers.

**Tax Foreclosed and City Surplus Property Sales:** Sold 176 tax foreclosed properties to date for a total of \$979,568. Currently there are 55 tax foreclosed sales pending for a total of \$730,740. The City receives

# General Fund

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approximately 28% of the revenue generated from the sale of tax foreclosed properties and associated post judgment taxes collected. For the City Surplus Property sales, the City generated \$40,000 in revenue from the sale of 2 properties in the City's surplus property inventory.

Lake Worth: Since FY2017, 23 residential leased properties at Lake Worth have been sold resulting in a total of \$816,683 revenue directly to the Water Department to be used for infrastructure improvements. Of this cumulative total, in FY2019 through third quarter, 7 residential leased properties were sold for a total of \$130,475 revenue, with additional properties expected to be sold through the end of the fiscal year. Staff worked with Finance/Revenue office to resolve apparent past due Lake Worth lease rents resulting from a system error at an estimated \$20,000. Additionally, staff continue to work with the Law Department to resolve difficult and longstanding legal and heirship issues that cause a loss of rent revenue.

Mineral Management: Staff management of existing natural gas leases resulted in royalty revenue of \$8.6 million through the third quarter of FY2019. Staff continue to monitor the production of wells to assure compliance with lease terms, and to recover revenues where operators are non-compliant. Staff identified \$11,000 in revenue for wells that had been shut-in and are seeking recovery of more than \$20,000 in known deductions with additional recovery revenue anticipated by the end of FY2019. Staff obtained Platt's Inside FERC (Federal Energy Regulatory Commission) service to assist in monitoring price compliance based on the Settlement Agreements with natural gas companies.

Property Lease Management: Staff negotiate new leases, lease renewals and early lease terminations for properties used by Police, Parks and other departments with a focus on direct and indirect cost savings in rent where possible. Additionally, staff continue to focus on reduction of the City's dependence on leased properties in the private sector for routine business by working with department space planners to identify underutilized City facilities for use by various departments. Examples in FY2019 include identifying space for the move of the Cowboy Santas goods from the leased warehouse to another facility and assisting with the plan and cost estimates for the move, negotiation of private sector leases with termination clauses favorable to the City such as LaGran Plaza Amendments, and utilization of existing City space as department business models change as illustrated by the use of a portion of the Alliance Maintenance Facility for Police storage.

## **FY2020 DISCUSSION**

There are no other significant changes in service level represented in the FY2020 Adopted Budget.

The FY2020 AP/FTE count separates capital-funded positions that were included as part of the General Fund in FY2019.

## **HORIZON ISSUES**

The following issues for FY2020 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges in the near future, and/or adequately addressing the issue will require some sort of City Council action/decision.

Facility Responsibility: As Property Management Department matures, more facility-related tasking is being moved from other departments to PMD without a corresponding increase in resources. Examples of this trend include responsibility for furniture in common areas in City Hall, vending machines, ice machines, security systems and controls, etc. PMD has talented personnel who can perform a variety of different tasks, but

## General Fund

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continuing to add new functions without additional resources will spread the limited existing resources too thin to provide high quality service in all areas.

**Facility Maintenance:** The number of facility maintenance staff has decreased by 12 since FY2008 (13% reduction in staff with 41% footprint growth). As the City continues to grow its inventory of new facilities, increased staff is needed to adequately maintain the new and existing facilities. Facilities have been added to the far northern area of Fort Worth and with highway construction and added traffic congestion travel time between jobs has increased which results in slower response time to routine work orders. Staff has been added to the PMD Facilities construction crew to perform capital projects in-house, but there have been no recent additions to the maintenance or administrative staff. City facilities continue to age and require more and more preventive and routine maintenance, which in turn creates more administrative work. Failure to add resources to perform recommended maintenance and associated administrative tasks will result in capital equipment failures in the near future and slower turnaround times for material and equipment acquisition and related accounting entries.

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

**Property Lease Management:** Since the inception of Property Management Department, staff has been compiling an inventory of the property leases, entering into new leases when necessary, and assuring that existing leases are renewed timely so that City operations and community initiatives are met. Improved technology resources are the most pressing need to provide efficiency and effectiveness in tracking the lease assets, assessing space needs and monitoring revenues and expenditures. These technology resources need to be built in-house to meet the City's specific needs. Existing resources such as CoStar provide market research but do not have the capability of managing the City's lease assets. In some leases of City facilities, the lessee is responsible for maintaining the building and other infrastructure associated with the property. Often the lessee's primary focus is on programs to serve the community with little focus on maintenance of the facility. Reducing the lessee responsibility for maintenance of facilities and engaging City staff (Property Management) to maintain facilities would provide better stewardship of the City's facility assets. The Community Arts Center, Casa Manana and the Houston Street Garage are examples of facilities that could be considered for in-house maintenance by Property Management staff.

**Mineral Management:** The City has an estimated total of 18,000 mineral acres with 11,402 mineral acres under lease with various gas companies. Leasing of the remaining 7,000 mineral acres of City properties for subsurface natural gas drilling is dependent on a sustained and remarkable increase in the natural gas market prices. The variability of the gas market (prices), well decline (production) and other market factors cause unforeseen fluctuations in annual royalty revenues which may be higher or lower than estimated at the beginning of a budget year. Assurance of an accurate royalty revenue stream requires consistent due diligence review of the City's mineral interest, market price and production for the 604 mineral leases in the City inventory. Lease

## General Fund

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assignments and transfers between gas companies, lawsuits, and audits add a further complexity to assuring the accuracy of the City's royalty revenue stream and distribution of the revenue per Federal guidelines and the City's financial management policies. Improved technology, process review and sufficient staff resources are required for optimum management of this estimated \$1 billion mineral asset.

Lake Worth Leases: The City is currently managing 90 residential and six commercial leases around Lake Worth. Under the direction of the City Manager's Office and City Council approval, in FY2017, the City began to sell all residential leased lots to the current leaseholders. With the sale of residential leased lots, there is a resulting reduction to the General Fund budget from annual rent for the coming FY2020. As sales progress the rent revenue which offsets salaries and operating expenses in General Fund will continue to be reduced, however, revenue from Ad Valorem taxes to the City's overall General Fund for these Lake Worth properties will be increased in the long term. Additionally, longstanding legal and heirship issues continue to cause a loss of lease revenue on approximately 10 leased properties. Staff has worked with Law Department and Finance/Revenue office to resolve the complex issues however these issues may take several years before resolution is achieved. Also, the sale of residential leased properties is dependent on platting. In FY2017, there were three areas comprised of 35 residential leased lots which had remained unplatted due to multiple difficult issues, with insufficient roadway access being a primary issue for all of the areas. Two of the three areas have been successfully platted at a cost to the City of \$180,000 which will be reimbursed by buyers as properties are sold. The third and final area requiring platting, known as "Block 9", includes the most difficult access issues and will require additional funding by the City to bring the area up to standard for platting. Staff is evaluating costs necessary for completion of platting of Block 9 and may seek Council approval for additional funding.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Fleet Management, Maintenance, &amp; Services</b>				
Responsible administrative, fiscal, and contracting services. Coordinates with vendors to provide maintenance and repairs, and manages vehicle acquisition and fuel management.				
% of contracts that are renewed prior to expiration date	93%	94%	100%	100%
% fleet availability	94%	95%	95%	95%
% of vehicles are compliant with preventative maintenance	43%	70%	80%	90%
% of budget-approved vehicles are placed in service within budgeted fiscal year	5%	20%	80%	100%
% of vehicles are disposed within 90 days	59%	75%	90%	100%
Fuel inventory variance within +/- 1%	<1%	<1%	<1%	<1%
<b>Facility Planning &amp; Maintenance</b>				
Provide services to support vertical facility construction and renovation. Provides facility maintenance services for general fund facilities, to include construction and renovation work on small/medium scope project				
Construction contracts awarded within 4 months of design for all vertical projects in the 2014 bond package	100%	100%	100%	100%
% of emergency work orders with a response time of one day or less	100%	100%	100%	100%
% of urgent work orders with a response time of two days or less			100%	100%
% of scheduled preventative building maintenance completed on time	90%	90%	100%	100%
% of routine work orders completed within 21 days	74%	85%	90%	100%
<b>Acquisitions (Right-of-Way &amp; Easements)</b>				
Negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to federal and state regulations.				

# General Fund

% parcels for which project acquisition commences (i.e. due diligence - ordering title search/commitment and appraisal engagement letter) within 7 days of project assignment (project file complete - ready for acquisition)	75%	86%	90%	100%
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% of parcels for which initial offer letters are sent within 7 days of final acceptance of appraisals	91%	100%	95%	100%
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% of parcels acquired successfully through negotiations( i.e. completed = Recorded D # or Title Co. GF # )	99%	100%	100%	100%
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## Sale of City Owned & Tax Foreclosed Properties

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

Sell a minimum of 120 tax foreclosed properties per year	176	35	60	120
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## Lease Management

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

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

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

Reduce Energy Use Intensity (EUI) in downtown municipal buildings by 5% annually	0.6%	N/A	-5%	-5%
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Customer Department Utility Reports: Produce utility reports by month end for 6 City Departments; largest energy use customers, allowing City departments to closely monitor and control energy consumption.	N/A	85%	100%	100%
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Utility Invoices: Receive, prepare and send utility invoices for payment processing within 2 days of receipt so departments stay within their annual budget appropriations and the City is in compliance with contractual agreements with Utility Providers.	N/A	100%	100%	100%
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# General Fund

## Transportation and Public Works

### DEPARTMENT SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	6,500	10,000	10,000	10,000	-	0.00%
License & Permits	56,580	45,000	45,000	48,050	3,050	6.78%
Charge for Service	1,045,978	1,267,280	1,267,280	1,293,648	26,368	2.08%
Other	50,235	35,371	35,371	36,663	1,292	3.65%
Transfer In	3,919,104	3,943,056	3,943,056	-	(3,943,056)	-100.00%
<b>Revenue</b>	<b>\$ 5,078,396</b>	<b>\$ 5,300,707</b>	<b>\$ 5,300,707</b>	<b>\$ 1,388,361</b>	<b>\$ (3,912,346)</b>	<b>-73.81%</b>
Salaries & Benefits	19,891,618	21,235,148	21,368,842	23,540,455	2,305,307	10.86%
Gen Operating & Maintenance	13,054,328	14,175,979	14,175,979	14,264,776	88,797	0.63%
Transfer Out & Other	23,877,000	26,334,000	26,334,000	32,025,870	5,691,870	21.61%
<b>Expenses</b>	<b>\$ 56,822,946</b>	<b>\$ 61,745,127</b>	<b>\$ 61,878,821</b>	<b>\$ 69,831,101</b>	<b>\$ 8,085,974</b>	<b>13.10%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	247.00	239.30	249.00	238.55	2.00	(0.75)
Capital Funds	-	7.50	-	11.50	-	4.00
Red Light Fund	3.00	3.00	-	-	(3.00)	(3.00)
Stormwater Utility	112.00	109.25	112.00	110.70	-	1.45
Municipal Parking	18.00	18.00	18.00	18.00	-	-
Capital Project Services	108.00	108.00	114.00	114.00	6.00	6.00
<b>Total</b>	<b>488.00</b>	<b>485.05</b>	<b>493.00</b>	<b>492.75</b>	<b>5.00</b>	<b>7.70</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

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



# General Fund

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

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

The Streets & Stormwater Operations Division is responsible for street infrastructure and network maintenance, capital planning. Street maintenance includes: pavement repairs, pothole repairs, concrete restoration, and pavement preservation techniques. Streets & Stormwater Operations is also responsible for continual pavement condition assessments as part of the overall priority planning for the entire street network. The Pavement Condition Index is used for the planning and programming of capital improvements (reconstruction), Bond Programs, and major maintenance (resurfacing and rehabilitation) of the street network. The entire street network has recently been re-assessed for condition and a pavement management software has been launched to include a work order management system.

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. Safety programs include school zones, safe routes to school and ground transportation regulation.

## MAJOR ACCOMPLISHMENTS

The department was re-accredited with the American Public Works Association for our compliance with industry management best practices with one practice being named a model practice across the nation.

The department continued efforts with the implementation of a new work order and asset management software which provides a more comprehensive inventory of roadway assets and their conditions such that effective data driven decisions can be applied in ongoing maintenance and allocation of financial resources. In FY 2019, we completed the work order component of the system across the Streets and Transportation Management Divisions. FY 2020 will focus on the implementation of the advanced risk and planning modules for transportation related assets.

This year, additional pavement preservation applications were implemented and will be monitored for program effectiveness in FY2020.

The Regional Mobility and Innovation Division had success with the adoption of the City's Active Transportation Plan, kickoff of the Transit Moves Fort Worth transit plan, funding support for Trinity Metro's Mercantile ZIPZONE and arrival of new electric buses for the Dash.

## FY2020 DISCUSSION

The FY2020 Adopted Budget will have a \$4M reduction in revenue after the current legislation HB 1631 eliminated the Red Light program, directly impacting traffic safety expenses in the General Fund-the related expenditures are still in the Adopted Budget.

The FY2020 Adopted Budget increases by 2 APs/FTEs after the approval of the addition of one full-time employee to process street use and temporary encroachment permits, which have increased to over 50% since 2014, and the transfer of a position from Planning and Development to the mobility program.

# General Fund

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The FY2020 Adopted Budget increases by \$2.0M due to an increase in salaries and benefits driven by prior salary reclassifications, hiring over mid-point, some positions hired in higher than prior incumbent but lower than mid-point and increased pension expenditures.

The FY2020 Adopted Budget increases the Transfers Out to Capital projects by \$5.7M for additional pay-as-you-go cash funding for transit initiatives, the Medical District ZIPZONE, a transit phone app, pavement markings, pavement reclamation, sidewalk improvements, and street lighting for MMAs.

## **HORIZON ISSUES**

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

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

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

The Regional Mobility and Innovation Division will build on its current integration efforts to improve project development coordination between city staff, the public and cooperating entities. Completion of the Transit Moves Fort Worth plan is expected in early 2020. Implementation of portions of the Active Transportation Plan, Transit Moves Fort Worth plan and updates to the Master Thoroughfare Plan are expected in FY 2020.

# General Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Street Maintenance</b>				
Manage and maintain street infrastructure.				
# lane miles of pavement chip coating applied	43.07	26	26	26
Repair potholes within 48 hours, 90 - 95% of the time	N/A	95%	90%	90%
<b>Pavement Management</b>				
Develop and direct street maintenance programs while also providing efficient customer service to internal and external customers.				
% of streets that are scored at 70% or better	81%	77%	70%	70%
<b>Stormwater Operations</b>				
Manage and maintain stormwater infrastructure				
# miles of open channel drainage system maintained/restored	6.77	5.76	5.76	5.76
# drainage inlets cleaned and inspected	11,228	10,700	9,500	9,500
# acres of vegetation in drainage easements mowed	1,403	1,290	1,200	1,200
<b>Transportation Engineering</b>				
To plan, program and coordinate multimodal transportation system development by providing professional engineering services and safety program management.				
Retime 1/3 of the City's Signal Corridors annually to optimize traffic flow with changing in traffic patterns and volumes (New Measure for FY2020)	N/A	N/A	300	300
Conversion of residential street lights to LEDs within 75% Majority Minority Areas (MMAs). (New Measure for FY2020)	N/A	N/A	275	275
<b>Transportation Operations</b>				
To actively operate, plan, and maintain the system of streetlights, signs and traffic signals in a manner that provides safety and achieves mobility across all modes of travel.				
Maintain operational capability on arterial street light fixtures 85% of the time	82%	79%	85%	85%
Number of instances signals go on flash due to equipment failure. (New Measure for FY2020)	N/A	N/A	900	900
Traffic regulatory sign replacement within 4 hours of damage notification 95% of the time	95%	97%	95%	95%
<b>Transportation Planning</b>				
To strategically plan multimodal transportation system development by providing development plan review, SmartCity Technology and implementation of Vision Zero.				

# General Fund

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Install 10,000 linear foot of sidewalk within the 75% Majority Minority Areas (MMAs). (New Measure for FY2020)	N/A	N/A	0	10,000
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Complete citizen requests for Traffic Engineering improvements in less than 60 days. (New Measure for FY2020)	N/A	N/A	95%	95%
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# **Debt Service Funds**

# Debt Service Funds

## Debt Service Fund Statement

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	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%
<b>Total Revenues</b>	<b>255,437,650</b>	<b>221,700,906</b>	<b>255,792,508</b>	<b>245,688,244</b>	<b>23,987,338</b>	<b>10.82%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>7,956,795</b>	<b>8,959,535</b>	<b>898,175</b>	<b>(7,058,620)</b>	<b>-88.71%</b>
Debt Service Accts	226,875,813	226,162,031	261,365,351	238,374,352	12,212,321	5.40%
Transfer Out	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>226,875,813</b>	<b>226,162,031</b>	<b>261,365,351</b>	<b>238,374,352</b>	<b>12,212,321</b>	<b>5.40%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>3,495,670</b>	<b>3,387,113</b>	<b>8,212,067</b>	<b>4,716,397</b>	<b>134.92%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 28,561,838</b>	<b>\$ -</b>	<b>\$ (421)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### FUND PURPOSE AND GOALS

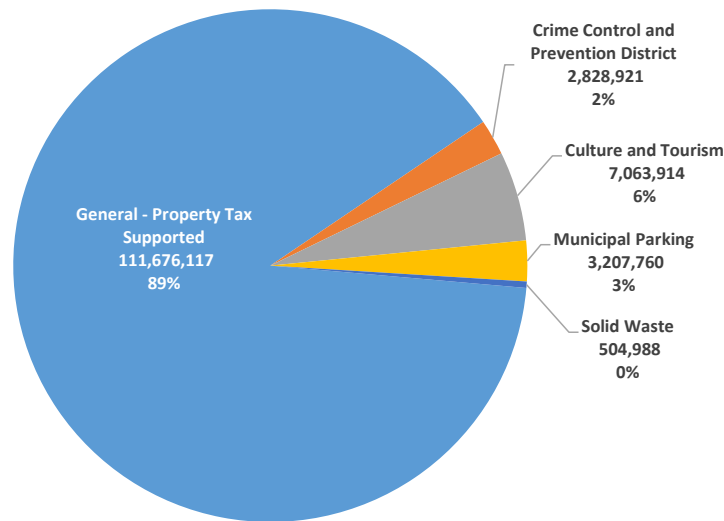
Debt service funds account for the accumulation of financial resources for the payment of principal, interest and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize nine debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Rock Creek PID Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and two Water debt service funds. The total FY2020 debt service requirements as of August 6, 2019, for all fund's outstanding debt are \$238,273,952 (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 (FY2020), \$125,281,700 is for general obligation bonds, certificates of obligation, loans, and tax notes.

# Debt Service Funds

Total General Obligation Debt



## Ad Valorem Tax Supported Debt

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

Current Property Tax	\$	110,426,117
Other Revenue	\$	4,178,921
	\$	<u>114,605,038</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 \$0.1525 (20.40%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2020 the city's combined adopted property tax rate is \$0.7475 per \$100 of assessed valuation with a 98.5% collection rate. This represents a decrease of \$0.0375 from the prior year property tax rate. The debt service levy rate of \$0.1525 per \$100 of assessed valuation is expected to yield approximately \$110.4 million, which will allow the repayment of all current general debt obligations, along with other revenue.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax supported debt. This amount is calculated at the time the bonds are sold and based on 90% collection rate. Self-supporting debt does not count against the \$1.50.

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

# Debt Service Fund

## General Debt Service

### FUND SUMMARY

	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	7,968,393	2,706,156	2,706,156	-	(2,706,156)	-100.00%
Transfer In	4,135,301	2,886,707	4,136,707	2,828,921	(57,786)	-2.00%
<b>Revenue</b>	<b>\$106,848,895</b>	<b>\$104,368,745</b>	<b>\$105,619,166</b>	<b>\$114,605,038</b>	<b>\$ 10,236,293</b>	<b>9.81%</b>
Debt Service Accts	99,429,536	102,984,951	104,234,951	114,605,038	11,620,087	11.28%
Transfer Out & Other	-	1,383,794	1,384,215	-	(1,383,794)	-100.00%
<b>Expenses</b>	<b>\$ 99,429,536</b>	<b>\$104,368,745</b>	<b>\$105,619,166</b>	<b>\$114,605,038</b>	<b>\$ 10,236,293</b>	<b>9.81%</b>

### FUND PURPOSE AND GOALS

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

Tax supported debt is shown in the following chart. Not included in the chart is \$100k in handling charges, as well as amounts designated for the early retirement and defeasement of callable debt options beginning March 1, 2020.

FY2020	Principal	Interest	Total
	\$	\$	\$
	80,775,000	27,546,006	108,321,006
Series 2009 CO	1,995,000	98,900	2,093,900
Series 2009 GP Bonds	-	-	-
Series 2010 GP Bonds	1,030,000	412,000	1,442,000
Series 2010A CO	2,885,000	697,500	3,582,500
Series 2011 GP Refunding	5,095,000	786,400	5,881,400
Series 2012 CO	4,475,000	2,040,875	6,515,875
Series 2012 GP Ref and Imp	9,295,000	4,699,925	13,994,925
Series 2013 GP Ref and Imp	570,000	313,875	883,875
Series 2013A CO	2,480,000	1,424,500	3,904,500
Series 2013C CO	920,000	515,631	1,435,631
Series 2014 GP Refunding	3,940,000	303,380	4,243,380
Series 2015 GP Refunding	400,000	48,814	448,814
Series 2015A GP Ref and Imp	10,075,000	4,201,363	14,276,363
Series 2016 GP Ref and Imp	8,175,000	4,848,575	13,023,575
Series 2016 Tax Notes	1,355,000	70,668	1,425,668
Series 2017 Tax Notes	2,510,000	232,362	2,742,362
Series 2018 GP Ref and Imp	2,250,000	1,714,145	3,964,145
Series 2018 Tax Notes	1,645,000	488,500	2,133,500
Series 2019 GP	20,665,000	4,204,875	24,869,875
Series 2019 Tax Notes	1,015,000	443,719	1,458,719



# Debt Service Fund

## Culture and Tourism Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	672,864	275,300	275,300	275,300	-	0.00%
Transfer In	7,056,001	7,059,281	7,059,281	7,063,911	4,630	0.07%
<b>Revenue</b>	<b>\$ 7,728,865</b>	<b>\$ 7,334,581</b>	<b>\$ 7,334,581</b>	<b>\$ 7,339,211</b>	<b>\$ 4,630</b>	<b>0.06%</b>
Debt Service Accts	7,051,987	7,059,281	7,059,281	7,063,914	4,633	0.07%
Transfer Out & Other	-	275,300	275,300	275,297	(3)	0.00%
<b>Expenses</b>	<b>\$ 7,051,987</b>	<b>\$ 7,334,581</b>	<b>\$ 7,334,581</b>	<b>\$ 7,339,211</b>	<b>\$ 4,630</b>	<b>0.06%</b>

### FUND PURPOSE AND GOALS

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

Interest Earnings were previously included in the operating Culture & Tourism Fund. In FY2019, earning were shifted to the debt service fund and resulted in an increase in transfer out and other as a contribution to fund balance.

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2020.

FY2020	Principal	Interest	Total
	\$ 5,295,000	\$ 1,768,914	\$ 7,063,914
Series 2010 CO	1,595,000	936,620	2,531,620
Series 2013 GO	3,240,000	274,200	3,514,200
Series 2013B CO	460,000	380,844	840,844
Series 2015A GO	-	177,250	177,250

# Debt Service Fund

## Municipal Parking Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	31,797	-	-	-	-	0.00%
Transfer In	4,041,100	4,049,500	4,049,500	3,207,760	(841,740)	-20.79%
<b>Revenue</b>	<b>\$ 4,072,897</b>	<b>\$ 4,049,500</b>	<b>\$ 4,049,500</b>	<b>\$ 3,207,760</b>	<b>\$ (841,740)</b>	<b>-20.79%</b>
Debt Service Accts	4,054,700	4,049,500	4,049,500	3,207,760	(841,740)	-20.79%
<b>Expenses</b>	<b>\$ 4,054,700</b>	<b>\$ 4,049,500</b>	<b>\$ 4,049,500</b>	<b>\$ 3,207,760</b>	<b>\$ (841,740)</b>	<b>-20.79%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2020.

FY2020	Principal	Interest	Total
	\$ 1,820,000	\$ 1,387,760	\$ 3,207,760
Series 2009 CO	1,590,000	1,383,160	2,973,160
Series 2010A CO	230,000	4,600	234,600

# Debt Service Fund

## Rock Creek PID Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Transfer In	1,027,902	-	-	-	-	0.00%
Use of Fund Balance	-	947,978	947,978	898,175	(49,803)	-5.25%
<b>Revenue</b>	<b>\$ 1,114,683</b>	<b>\$ 947,978</b>	<b>\$ 947,978</b>	<b>\$ 898,175</b>	<b>\$ (49,803)</b>	<b>-5.25%</b>
Debt Service Accts	617,299	947,978	947,978	898,175	(49,803)	-5.25%
<b>Expenses</b>	<b>\$ 617,299</b>	<b>\$ 947,978</b>	<b>\$ 947,978</b>	<b>\$ 898,175</b>	<b>\$ (49,803)</b>	<b>-5.25%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2020. Handling charges are included separately from principal and interest depicted in the chart.

FY2020	Principal	Interest	Total
	\$ -	\$ 898,175	\$ 898,175
Series 2017 Spec Assess Rev	-	640,425	640,425
Series 2018 Spec Assess Rev	-	257,750	257,750

# Debt Service Fund

## Solid Waste Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	178,128	-	-	-	-	0.00%
Transfer In	535,005	525,590	525,590	504,988	(20,602)	-3.92%
<b>Revenue</b>	<b>\$ 713,133</b>	<b>\$ 525,590</b>	<b>\$ 525,590</b>	<b>\$ 504,988</b>	<b>\$ (20,602)</b>	<b>-3.92%</b>
Debt Service Accts	546,424	525,590	525,590	504,988	(20,602)	-3.92%
<b>Expenses</b>	<b>\$ 546,424</b>	<b>\$ 525,590</b>	<b>\$ 525,590</b>	<b>\$ 504,988</b>	<b>\$ (20,602)</b>	<b>-3.92%</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 FY2020.

FY2020	Principal	Interest	Total
	\$ 450,000	\$ 54,988	\$ 504,988
Series 2015 GP Refunding	450,000	54,988	504,988

# Debt Service Fund

## Stormwater Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	791,506	-	-	-	-	0.00%
Transfer In	9,137,956	9,246,952	42,088,554	8,910,580	(336,372)	-3.77%
<b>Revenue</b>	<b>\$ 9,929,462</b>	<b>\$ 9,246,952</b>	<b>\$ 43,091,294</b>	<b>\$ 8,910,580</b>	<b>\$ (336,372)</b>	<b>-3.64%</b>
Debt Service Accts	9,139,155	9,137,974	43,091,294	8,794,925	(343,049)	-3.75%
Transfer Out & Other	-	108,978	-	115,655	6,677	6.13%
<b>Expenses</b>	<b>\$ 9,139,155</b>	<b>\$ 9,246,952</b>	<b>\$ 43,091,294</b>	<b>\$ 8,910,580</b>	<b>\$ (336,372)</b>	<b>-3.64%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides principal and interest by series for each debt issuance that has a payment due in FY2020.

FY2020	Principal	Interest	Total
	\$ 4,705,000	\$ 4,089,925	\$ 8,794,925
Series 2011 Drainage Utility Revenue	2,540,000	2,352,219	4,892,219
Series 2016 Drainage Utility Revenue	855,000	576,775	1,431,775
Series 2019 Drainage Utility Revenue	1,310,000	1,160,931	2,470,931

# Debt Service Fund

## Water Prior Lien Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	5,680,891	-	-	-	-	0.00%
Transfer In	108,931,562	87,449,177	87,449,177	92,539,640	5,090,463	5.82%
<b>Revenue</b>	<b>\$114,612,453</b>	<b>\$ 87,449,177</b>	<b>\$ 87,449,177</b>	<b>\$ 92,539,640</b>	<b>\$ 5,090,463</b>	<b>5.82%</b>
Debt Service Accts	89,144,594	85,779,879	85,779,879	87,625,341	1,845,462	2.15%
Transfer Out & Other	-	1,669,298	1,669,298	4,914,299	3,245,001	194.39%
<b>Expenses</b>	<b>\$ 89,144,594</b>	<b>\$ 87,449,177</b>	<b>\$ 87,449,177</b>	<b>\$ 92,539,640</b>	<b>\$ 5,090,463</b>	<b>5.82%</b>

### FUND PURPOSE AND GOALS

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

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

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2020. An additional minimal amount is included in debt service accounts that do not show below. This is due to estimates used based on the timing of the 2019 issuance and the development of budgetary needs and assessments.

FY2020	Principal	Interest	Total
	\$ 55,415,000	\$ 31,790,498	\$ 87,205,498
Series 2009 WSSR DWSRF	815,000	-	815,000
Series 2010 WSSR Ref	5,550,000	117,938	5,667,938
Series 2010A WSSR DWSRF	1,920,000	513,327	2,433,327
Series 2010B WSSR CWSRF	1,340,000	386,320	1,726,320
Series 2010C WSSR Rev	2,075,000	1,229,463	3,304,463
Series 2011 W&SS Ref & Imp	12,240,000	4,335,500	16,575,500
Series 2012 W&SS Ref	2,800,000	740,600	3,540,600
Series 2014 W&SS Ref & Imp	6,395,000	5,370,925	11,765,925
Series 2015 W&SS Rev, TWDB	1,840,000	460,520	2,300,520
Series 2015A W&SS Rev, Ref and Imp	1,795,000	4,953,419	6,748,419
Series 2015B W&SS Rev, TWDB	830,000	150,083	980,083
Series 2016 W&SS Rev, Ref and Imp	4,005,000	2,748,525	6,753,525
Series 2017 W&SS Rev	475,000	186,663	661,663
Series 2017A W&SS Rev, Ref and Imp	7,310,000	4,029,775	11,339,775
Series 2017B W&SS Rev	4,000,000	736,748	4,736,748
Series 2018 W&S Rev	805,000	1,929,869	2,734,869
Series 2019 W&SS Rev	1,220,000	3,900,825	5,120,825

# Debt Service Fund

## Water Sub Lien Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	51,440	-	-	-	-	0.00%
Transfer In	5,599,252	5,628,655	5,628,655	5,629,731	1,076	0.02%
<b>Revenue</b>	<b>\$ 5,650,692</b>	<b>\$ 5,628,655</b>	<b>\$ 5,628,655</b>	<b>\$ 5,629,731</b>	<b>\$ 1,076</b>	<b>0.02%</b>
Debt Service Accts	5,569,346	5,570,355	5,570,355	5,571,293	938	0.02%
Transfer Out & Other	-	58,300	58,300	58,438	138	0.24%
<b>Expenses</b>	<b>\$ 5,569,346</b>	<b>\$ 5,628,655</b>	<b>\$ 5,628,655</b>	<b>\$ 5,629,731</b>	<b>\$ 1,076</b>	<b>0.02%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2020.

FY2020	Principal	Interest	Total
	\$ 4,540,000	\$ 1,031,293	\$ 5,571,293
Series 2007A WSS SRLF	\$ 1,820,000	\$ 368,465	\$ 2,188,465
Series 2007B WSS SRLF	\$ 2,720,000	\$ 662,828	\$ 3,382,828

# Debt Service Fund

## Venue Debt Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	1,323,010	-	-	-	-	0.00%
Transfer In	961,341	3,097,706	3,097,706	12,951,296	9,853,590	318.09%
Use of Fund Balance	-	7,008,817	7,008,817	-	(7,008,817)	-100.00%
<b>Revenue</b>	<b>\$ 2,284,351</b>	<b>\$ 10,106,523</b>	<b>\$ 10,106,523</b>	<b>\$ 12,951,296</b>	<b>\$ 2,844,773</b>	<b>28.15%</b>
Debt Service Accts	11,326,273	10,106,523	10,106,523	10,102,918	(3,605)	-0.04%
Transfer Out & Other	-	-	-	2,848,378	2,848,378	0.00%
<b>Expenses</b>	<b>\$ 11,326,273</b>	<b>\$ 10,106,523</b>	<b>\$ 10,106,523</b>	<b>\$ 12,951,296</b>	<b>\$ 2,844,773</b>	<b>28.15%</b>

### FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2020.

FY2020	Principal	Interest	Total
	\$ 440,000	\$ 9,662,518	\$ 10,102,518
Series 2017A	-	4,211,606	4,211,606
Series 2017B	440,000	5,450,912	5,890,912



# Special Revenue Funds

# Special Revenue Fund

## Alliance Maintenance Facility

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	751,647	453,667	453,667	1,172,813	719,146	158.52%
Other	3,606,716	2,094,861	2,094,861	2,985,209	890,348	42.50%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	3,648,948	3,648,948	1,698,538	(1,950,410)	-53.45%
<b>Revenue</b>	<b>\$ 4,358,363</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ 5,978,480</b>	<b>\$ (218,996)</b>	<b>-3.53%</b>
Gen Operating & Maintenance	5,124,541	6,197,476	6,197,476	5,532,470	(665,006)	-10.73%
<b>Expenses</b>	<b>\$ 6,175,818</b>	<b>\$ 6,197,476</b>	<b>\$ 6,197,476</b>	<b>\$ 5,978,480</b>	<b>\$ (218,996)</b>	<b>-3.53%</b>

### FUND PURPOSE AND GOALS

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

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

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

### MAJOR ACCOMPLISHMENTS

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

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

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

### FY2020 DISCUSSION

FY2020 Adopted budget includes \$1.7M increase in lease and utilities revenue and \$219k decrease in expense. FY2020 Adopted budget includes also includes \$1.9M decrease in the use of fund balance.

### HORIZON ISSUES

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

## Special Revenue Fund

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

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

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

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

# Special Revenue Fund

## Botanic Gardens

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	1,095,389	1,598,011	1,598,011	2,291,481	693,470	43.40%
Use of Money & Property	809,607	994,000	994,000	995,900	1,900	0.19%
Other	702,766	46,000	46,000	106,000	60,000	130.43%
Transfer In	2,894,461	3,045,821	3,045,821	3,180,484	134,663	4.42%
<b>Revenue</b>	<b>\$ 5,502,223</b>	<b>\$ 5,683,832</b>	<b>\$ 6,515,812</b>	<b>\$ 6,573,865</b>	<b>\$ 890,033</b>	<b>15.66%</b>
Salaries & Benefits	3,509,952	3,510,657	3,600,657	3,798,792	288,135	8.21%
Gen Operating & Maintenance	1,495,952	1,923,175	1,923,175	2,367,746	444,571	23.12%
Transfer Out & Other	-	250,000	991,980	407,327	157,327	62.93%
<b>Expenses</b>	<b>\$ 5,005,904</b>	<b>\$ 5,683,832</b>	<b>\$ 6,515,812</b>	<b>\$ 6,573,865</b>	<b>\$ 890,033</b>	<b>15.66%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Botanic Garden	69.00	62.94	70.00	63.94	1.00	1.00
<b>Total</b>	<b>69.00</b>	<b>62.94</b>	<b>70.00</b>	<b>63.94</b>	<b>1.00</b>	<b>1.00</b>

### FUND PURPOSE AND GOALS

The Fort Worth Botanic Garden (FWBG), founded in 1933, is the oldest botanic garden in Texas and encompasses 110 acres in Fort Worth's renowned cultural district. The FWBG includes 22 gardens, a tropical conservatory, important reserves of native plants and trees, and specialty collections (which include a nationally recognized begonia collection). Education and cultural programs and various exhibits, festivals and activities are also important offerings. The FWBG is managed and operated by the Park Operations Division of the Park & Recreation Department.

The FWBG staff overall responsibilities include maintaining the gardens and its properties, facilitating visitors, maintaining capital infrastructure, preserving art and culture, managing and preserving plant collections of international scientific importance, collaborating with support and special interest groups, coordinating events and activities in the garden, and operational expenses including repairs and maintenance of equipment.

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

Admissions - General Garden Admission.

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

Retail - Photography, Treasure Tree Gift Shop, etc.

Landscape Maintenance - Funds from the Botanical Research Institute of Texas (BRIT), John Tinsley Trust and Fuller Foundation for contract maintenance services and operational support.

# Special Revenue Fund

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## MAJOR ACCOMPLISHMENTS

Recommendations from the Botanic Garden Strategic Plan Task Force, completed in August of FY2018, were accepted by Council in November 2018. This action approved a general admission fee, a membership program, and authorized staff to pursue non-profit management of the Garden. Council requested additional financial accessibility options for Fort Worth residents, which were researched by staff and approved by Council in June 2019. The Garden's first general admission fee was implemented on July 19, 2019.

Major improvements to the Garden Center including renovation of restrooms, Redbud Hall, and an expansion of the lobby for admissions were all completed, greatly improving customer service and improving salability of key revenue producing venues. Full functionality of the Japanese Garden ADA route was restored with the completion of the "Cottonwood Bridge" project replacing a compromised section of the ADA pathway on the east side of the central pond.

The Conservatory reopened after major renovation and repair work. The GROW program added a joint membership for the Garden and the BRIT to the education and volunteer program. The transition of major events from support groups to city management was also completed.

Transfer of most major allocations from General Fund to the Special Revenue Fund financing were completed in FY2019, leaving that fund with primary responsibility for most operating expenses. This also better positioned the Garden for benchmarking of total actual operating costs in preparation for detailed talks with a potential non-profit partner.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes funding increases for (1) the addition of one Gardner position for the maintenance of the Tinsley Rock Springs Woods Garden, (2) Registration revenues, Contribution from the General Fund, and agricultural and botanical supplies and (3) Other Contractual for Council-approved funding to BRIT as the next stage of joint guest services under the GROW Program. The proposed amendment to the agreement would continue BRIT's authority and increase its capacity to manage the new joint GROW Membership Program for the Botanic Garden, including marketing for the membership program.

## HORIZON ISSUES

Major changes will continue at the Garden over the next two years. Work to develop staffing and procedures for procuring and managing sponsorships, donations, and other private funds will continue. Significant changes in programming and promotion of garden programs will also be needed to support growth in generated revenue. Issues of public debt through Certificates of Obligation or other instruments for financing major facility repairs and upgrades will be studied and presented for approval, contingent on sufficient funding through general admission fees or other revenue sources.

Initial meetings to establish parameters for negotiations with the BRIT as the potential non-profit partner were initiated in June 2019. Those discussions are expected to accelerate and a number of Council actions could be presented in advance of a possible transfer of garden operations to non-profit management at the end of FY2020 or January 2021.

# Special Revenue Fund

## Community Tree Planting

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	567,256	-	-	-	-	0.00%
Use of Money & Property	4,210	-	-	-	0	0.00%
Transfer In	360,656	400,000	400,000	424,153	24,153	6.04%
<b>Revenue</b>	<b>\$ 932,122</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 424,153</b>	<b>\$ 24,153</b>	<b>6.04%</b>
Salaries & Benefits	273,960	270,465	270,465	297,207	26,742	9.89%
Gen Operating & Maintenance	83,874	129,535	129,535	126,946	(2,589)	-2.00%
<b>Expenses</b>	<b>\$ 357,834</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 424,153</b>	<b>\$ 24,153</b>	<b>6.04%</b>

Fund	2019		2020		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, provides a variety of trees on public property that are of exceptional quality, drought resistant, well adapted to the urban environment, and of superior health and form. Trees are grown and transplanted from the city's tree farm to city facilities, parks, golf courses, parkways, medians and capital improvement projects. In addition, trees are provided to residents to be planted on city rights-of-way.

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

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

### MAJOR ACCOMPLISHMENTS

In 2018, the Program provided 1,509 trees and 100% were of B grade or higher. Grade A trees are those suitable for planting anywhere and are required for street tree planting. They meet all the American Nursery Standards for Shade Trees and the City Standards for Street Trees. Grade B trees are suitable for planting in parks or low use areas.

The Program also provides and plants mitigation trees for city facilities and capital projects. In 2018, trees provided to city projects or replacements included Rock Springs Garden, E. Alta Mesa median, Fort Worth Convention Center Plaza, Throckmorton St. Omni Hotel, Gateway Trailhead, Rockwood Park Golf Course, Mistletoe Heights, and Burton Hill Trinity Trail which resulted in a savings of \$51,070 to capital projects.

The total replacement value of all trees provided through the program for public spaces in 2018 was \$323,380

# Special Revenue Fund

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## **FY2020 DISCUSSION**

For FY2020 Adopted budget has no significant changes in the service level represented. There are five positions in the General Fund that are partially funded by the Community Tree Planting Fund, which amount to a 4.40 FTE.

## **HORIZON ISSUES**

The Program uses eleven (11) different pieces of equipment that range up to 32 years old. The current budget does not include equipment replacement and there is no capacity in the current funding sources to include equipment replacement.

The Program also utilizes a facility with a seedstarting/propagation greenhouse that is over 30 years old employing an evaporative cooling system that is no longer functioning and requires replacement. Current funding sources are not available to allow for the replacement of the cooling system.

# Special Revenue Fund

## Crime Control and Prevention District

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Sales Tax	73,883,539	76,678,160	76,678,160	81,340,193	4,662,033	6.08%
Intergovernmental	5,338,563	5,679,404	5,679,404	5,992,302	312,898	5.51%
Use of Money & Property	(17,075)	28,350	28,350	77,077	48,727	171.88%
Other	522,031	318,900	318,900	314,066	(4,834)	-1.52%
Transfer In	185,910	189,103	189,103	141,367	(47,736)	-25.24%
<b>Revenue</b>	<b>\$ 79,912,968</b>	<b>\$ 82,893,917</b>	<b>\$ 82,893,917</b>	<b>\$ 87,865,005</b>	<b>\$ 4,971,088</b>	<b>6.00%</b>
Salaries & Benefits	36,609,460	37,334,603	38,217,733	45,770,977	8,436,374	22.60%
Gen Operating & Maintenance	18,082,845	16,788,574	17,827,291	20,255,161	3,466,587	20.65%
Transfer Out & Other	23,759,010	28,770,740	26,613,415	21,838,867	(6,931,873)	-24.09%
<b>Expenses</b>	<b>\$ 78,451,316</b>	<b>\$ 82,893,917</b>	<b>\$ 82,658,439</b>	<b>\$ 87,865,005</b>	<b>\$ 4,971,088</b>	<b>6.00%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	-	-
Police	364.00	332.17	281.00	276.38	(83.00)	(55.79)
Parks and Recreation	8.00	8.00	8.00	8.00	-	-
<b>Total</b>	<b>380.00</b>	<b>348.17</b>	<b>297.00</b>	<b>292.38</b>	<b>(83.00)</b>	<b>(55.79)</b>

Note: Restated; includes 85 trainee positions.

### FUND PURPOSE AND GOALS

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

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

The Fund is administered by the Fort Worth Police Department, and is managed by a nine-member board of directors that establishes the annual budget and policies, oversees expenditures, and evaluates programs



# Special Revenue Fund

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funded by the district. Each year, the board adopts a budget which is then submitted to the city council. The council approves or rejects the budget as submitted by the CCPD board.

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

## CCPD Goals:

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

# Special Revenue Fund

## CCPD – Neighborhood Services

### DEPARTMENT SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	609,428	707,506	707,506	804,945	97,439	13.77%
Gen Operating & Maintenance	28,587	38,561	38,561	47,826	9,265	24.03%
Expenses	\$ 638,015	\$ 746,067	\$ 746,067	\$ 852,771	\$ 106,704	14.30%

Fund	2019		2020		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 Crime Control & Prevention District (CCPD) Fund is a Special Revenue Fund supported by a voter approved ½ cent sales tax. Approved in 1995 the District has been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

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

### MAJOR ACCOMPLISHMENTS

The community centers hosted a number of job fairs to allow youth and young adults the opportunity to obtain employment. In addition, this year youth were introduced to new classes such as archery and ballet.

Community centers were challenged this year to create additional opportunities for youth engagement, those included enrollment in mentorship programs and volunteer services. Vendors such as US Tennis Association, Mentoring & Performing Arts and Community Frontline were brought on as partners to provide community service opportunities or introduce new activities to youth attending community centers.

### FY2020 DISCUSSION

For FY2020 the Adopted budget has no significant changes in service level represented.

### HORIZON ISSUES

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

# Special Revenue Fund

## CCPD – Park and Recreation

### DEPARTMENT SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	755,559	741,634	741,634	861,749	120,115	16.20%
Gen Operating & Maintenance	346,599	378,560	378,560	417,057	38,497	10.17%
<b>Expenses</b>	<b>\$ 1,102,158</b>	<b>\$ 1,120,194</b>	<b>\$ 1,120,194</b>	<b>\$ 1,278,806</b>	<b>\$ 158,612</b>	<b>14.16%</b>

Fund	2019		2020		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 Crime Control & Prevention District (CCPD) Fund is a Special Revenue Fund supported by a voter approved ½ cent sales tax. Approved in 1995 the District has been renewed by voters in 2000, 2005, 2009, and 2014 for subsequent five-year periods.

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

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

The Gang Graffiti Abatement initiative provides assistance to remove graffiti from tagged or vandalized properties.

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

### MAJOR ACCOMPLISHMENTS

The Graffiti Abatement Program (GAP) finalized the implementation of the new work-order system, Client Relationship Management (CRM); therefore, GAP is now paper free and able to produce on the spot work orders while increasing in the field efficiency. Worked in conjunction with various groups, such as Arlington Heights High School, Juvenile Services, Alcon and Dunbar High School to produce 5 murals. Conducted 30 blitz projects with the assistance of volunteers. Strengthened collaborative efforts with several organizations and businesses to remove graffiti in heavily tagged areas.

# Special Revenue Fund

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## **FY2020 DISCUSSION**

GAP will work in conjunction with the Transportation Public Works and Water Departments to merge work order systems so that a work order can be directly sent to the Street Signs Division thereby eliminating duplicate entries. This will reduce response time, while providing a means to track progress of these work orders. GAP efforts with the Keep Fort Worth Beautiful and the Better Impact programs have created a conducive network for graffiti awareness and education while increasing public engagement program.

## **HORIZON ISSUES**

Due to the age of the existing fleet vehicles, and the type of vehicles being used to tow pressure washing equipment trailers, the vehicle repair costs have increased significantly each passing year. This results in requiring increases in yearly budget allocations to the fleet repair line item account. This issue will be alleviated once new vehicles are purchased, thus enabling GAP to more effectively abate graffiti across the City of Fort Worth.

# Special Revenue Fund

## CCPD – Police

### DEPARTMENT SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Sales Tax	73,883,539	76,678,160	76,678,160	81,340,193	4,662,033	6.08%
Intergovernmental	5,338,563	5,679,404	5,679,404	5,992,302	312,898	5.51%
Use of Money & Property	(17,075)	28,350	28,350	77,077	48,727	171.88%
Other	522,031	318,900	318,900	314,066	(4,834)	-1.52%
Transfer In	185,910	189,103	189,103	141,367	(47,736)	-25.24%
<b>Revenue</b>	<b>\$ 79,912,968</b>	<b>\$ 82,893,917</b>	<b>\$ 82,893,917</b>	<b>\$ 87,865,005</b>	<b>\$ 4,971,088</b>	<b>6.00%</b>
Salaries & Benefits	35,244,472	35,885,463	36,768,593	44,104,283	8,218,820	22.90%
Gen Operating & Maintenance	17,707,660	16,371,453	17,410,170	19,790,278	3,418,825	20.88%
Transfer Out & Other	23,759,010	28,770,740	26,613,415	21,838,867	(6,931,873)	-24.09%
<b>Expenses</b>	<b>\$ 76,711,142</b>	<b>\$ 81,027,656</b>	<b>\$ 80,792,178</b>	<b>\$ 85,733,428</b>	<b>\$ 4,705,772</b>	<b>5.81%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	364.00	332.17	281.00	276.38	(83.00)	(55.79)
<b>Total</b>	<b>364.00</b>	<b>332.17</b>	<b>281.00</b>	<b>276.38</b>	<b>(83.00)</b>	<b>(55.79)</b>

### DEPARTMENT PURPOSE AND GOALS

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

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

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

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

# Special Revenue Fund

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## MAJOR ACCOMPLISHMENTS

As of the end of FY2019 3<sup>rd</sup> quarter,

- 128 Mounted Patrol events.
- 4,302 visits to Neighborhood and Community meetings by Neighborhood Patrol Officers.
- 9,386 School Resource Officer student counseling sessions.
- 128 high-risk search or arrest warrants executed.
- 250 Special Response Team responses to high-risk incidents.
- Existing Code Blue members volunteered over 35,000 hours.
- 164 days working special events.
- 149 neighborhood crime watch meetings held.
- 177 crime prevention preventions provided.
- 1,285 Explorer community service hours.
- 420 background evaluations started.
- New recruit class began.
- 22 events were held for recruiting purposes.
- 697 DNA samples processed.
- 160 CODIS matches.
- 160 unmarked vehicles ordered.
- More than 450 in-car video systems installed.
- 11 technological advancements researched and/or implemented.

Partners with a Shared Mission:

- 8,000+ participants attended after school programs and Safe Haven Youth programs.
- 600+ participants participated in the Comin' Up Gang Intervention Program.
- 700+ participants attended job/education seminars through the Late Night Program.
- 400+ participants in Police Athletic League.
- 3,000+ Crime Stopper tips received.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes (1) funding for salaries and benefits as outlined in the Meet and Confer agreement, (2) continued funding for Class 146 and funding for Classes 147 and 148 to maintain current levels of staffing and begin to address staffing recommendations, (3) capital funding for technology, vehicles and equipment, (4) funding for CCPD renewal election to occur in FY20, and (5) two new School Resource Officer positions as requested by partner school districts.

In addition to capital funding for vehicle replacements, an increase to capital transfer-out for the purchase of 35 new vehicles for increased staffing is budgeted.

Beginning FY2020, Police Trainees are considered as overage positions and no longer accounted for in the AP/FTE counts. The FY2020 AP/FTE is adjusted to exclude Police Trainee positions.

## HORIZON ISSUES

The Police Department expects to address the following issues in FY2020 and beyond, which result in some level of budgetary and/or operations impact.

## Special Revenue Fund

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

# Special Revenue Fund

## Culture and Tourism

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Other Tax	22,930,320	23,726,805	23,726,805	25,466,105	1,739,300	7.33%
License & Permits	15,900	17,000	17,000	15,000	(2,000)	-11.76%
Charge for Service	4,961,759	4,440,612	4,440,612	4,045,500	(395,112)	-8.90%
Use of Money & Property	8,571,228	7,717,644	7,717,644	7,793,689	76,045	0.99%
Other	2,270,621	1,975,337	1,975,337	1,671,000	(304,337)	-15.41%
Transfer In	5,019,427	3,844,817	3,844,817	3,544,846	(299,971)	-7.80%
<b>Revenue</b>	<b>\$ 43,769,255</b>	<b>\$ 41,722,215</b>	<b>\$ 41,722,215</b>	<b>\$ 42,536,140</b>	<b>\$ 813,925</b>	<b>1.95%</b>
Salaries & Benefits	9,579,419	10,434,735	10,434,735	11,198,549	763,814	7.32%
Gen Operating & Maintenance	24,727,452	26,329,268	26,329,268	27,703,838	1,374,570	5.22%
Transfer Out & Other	4,950,643	4,958,212	4,958,212	3,633,753	(1,324,459)	-26.71%
<b>Expenses</b>	<b>\$ 39,655,068</b>	<b>\$ 41,722,215</b>	<b>\$ 41,722,215</b>	<b>\$ 42,536,140</b>	<b>\$ 813,925</b>	<b>1.95%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	142.00	142.00	142.00	142.00	-	-
<b>Total</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>-</b>	<b>-</b>

### FUND PURPOSE AND GOALS

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

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

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

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

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

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



# Special Revenue Fund

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## MAJOR ACCOMPLISHMENTS

In FY2019, as part of its management and operational improvement strategy, the Department implemented revenue and customer service enhancement initiatives by entering into exclusive agreements with Edlen Electrical to provide more accurate and uniform cost of services for electric, plumbing and compressed air; and Contemporary Services Corporation (CSC) for more effective and efficient event staffing services at both the Convention Center and Will Rogers Memorial Complex. Both agreements have been successful in not only generating revenue for the department but also increasing the level of customer service for all events.

Major equestrian shows create millions of dollars of economic impact for the City of Fort Worth and continue to be the driving force for revenue at the Will Rogers Memorial Center. The center hosted 28 equestrian shows in FY2019 with 236 event days, over 825,000 attendees and over \$4.4M in revenue.

Signature events held at the Will Rogers Memorial Center in FY2019 included: National Cutting Horse Association Triple Crown of Cutting, National Reined Cow Horse Association Snaffle Bit Futurity and the American Quarter Horse Association Select World Championship Show which marked an important return of an AQHA premier show to Fort Worth. These three shows have a combined annual economic impact of \$33.9 million.

Signature events held at the Convention Center in FY2019 included: Texas Municipal League State Convention - 4,600 room nights and an estimated economic impact of \$6M; Science Teachers Association of Texas 2018 Convention over 7,000 people with 4,150 room nights and an estimated economic impact of \$4.13M, and many other major conventions and events such as the Korean Pop Group *BlackPink* concert.

## FY2020 DISCUSSION

The Culture and Tourism Fund is a Special Revenue Fund that requires revenues and expenses to balance. When comparing FY2020 to the FY2019 budget, the major contributor to the 3.3% increase is the projected Hotel Occupancy Tax (HOT). The 7% portion of HOT generates over 50% of the operating fund revenue. Additionally, economic development grant rebates for the Omni and Sheraton hotels will increase in FY2020. With the opening of the Dickies Arena, event revenue is reduced 3% at the Convention Center with the loss of some key events, however, by working with VFW, the PED will work to fill in those dates with comparable events.

On the expense side, there were increases offset by operational decreases. The increased HOT will help support the increased pension cost for employees. The Visit Fort Worth contract will increase by \$384K, with additional allotments for Molly the Trolley. This allows VFW more capacity to market Fort Worth as a premier destination, which is also supported by the Tourism Public Improvement District (PID). Culture and Tourism will also support The DASH commuter service in the Cultural District. In FY2020, the department will also reimburse the management group for the Dickies Arena for the commercial liability insurance that is estimated to be \$350K.

The challenges that the Department continues to face are aging facilities, mounting repairs and needed replacements and upgrades. Both facilities have had a Facilities Assessments completed and staff is working towards tackling each item as cash capital funding capacity becomes available. In FY2019, both facilities have had to address water leaks, electrical outages, elevator repairs, fire alarm replacements, and lighting issues. Internally, the PED maintenance staff made significant strides in completing improvement projects to give the facilities quick facelifts.

# Special Revenue Fund

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## HORIZON ISSUES

On the horizon, the Department has major initiatives to be resolved in the first quarter of FY2020. They include but are not limited to;

- National search for a Department Director
- Governance review & future operational and management policies
- Dickies Arena opening in November 2019
- WRMC Parking management (operations & normalization)

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

The Will Rogers campus will benefit greatly from a new campus wide technology provider. In addition, this will provide concentrated customer service to clients as well as provide an additional stream of revenue from commissions. Renovations to the Justin Garage are also planned as well as work on the ventilation systems.

A new event has been booked at the Convention center in FY2020 – The National Tour Association Travel Exchange in December 2019. This convention is estimated to bring over 5,000 booked room nights to Fort Worth. In addition, a new anime convention called Anime Frontier is planned with over 5,000 in attendance in May 2020.

In FY2020, Will Rogers Complex new events include the United States Team Penning Association World Show, 2020 Grassfed Exchange and the Steak Cook-off Association World Championship which brings 300 teams from around the world to compete in this cooking challenge. The Will Rogers Auditorium, which received a stage renovation in FY2019, is continuing to recapture the attention of arts organizations and concert promoters. Concert bookings are on the increase including three events scheduled with the Fort Worth Symphony Orchestra in FY2020. The historic theater is in need of cosmetic renovations to the public areas to continue to be an attractive venue for promoters; renovations will be programmed into the department's capital plan.

# Special Revenue Fund

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Management</b>				
Ensure client satisfaction with services and quality at Will Rogers Memorial Center (WRMC) and the Fort Worth Convention Center (FWCC).				
% of client satisfied with overall quality & service (WRMC)	100%	90%	90%	90%
% of client satisfied with overall quality & service (FWCC)	98%	90%	90%	90%
<b>Business Development</b>				
To market and optimize Public Events facilities (WRMC/FWCC) to attract visitors to Fort Worth and achieve budgeted revenues.				
Meet or exceed annual budgeted Sales Revenue goal of \$6,385,500 for the Fiscal Year (WRMC)	\$7,467,527	\$6,892,000	\$6,498,327	\$6,498,327
Meet or exceed annual budgeted Sales Revenue goal of \$6,611,249 for the Fiscal Year (FWCC)	\$7,139,181	\$6,744,607	\$6,611,249	\$6,611,249
Meet or exceed prior year's Attendance (WRMC)	1,427,352	1,300,000	1,250,000	1,250,000
Meet or exceed prior year's Attendance (FWCC)	792,324	750,000	700,000	700,000
Meet or exceed prior year's Event Days (WRMC)	764	700	700	700
Meet or exceed prior year's Event Days (FWCC)	630	500	600	600
Meet or exceed prior year's Use Days (WRMC)	3,394	2,600	3,200	3,200
Meet or exceed prior year's Use Days (FWCC)	2,059	1,550	1,700	1,700
<b>Economic Development</b>				
To implement the City's economic development strategies to create and retain well-paying jobs, increase taxable value, support employment and optimize revenue.				
Meet or exceed budgeted hotel occupancy tax (HOT) revenue	\$29,322,126	\$31,391,699	\$32,727,849	\$32,727,849
Meet or exceed 282,500 future room nights booked for Fort Worth hotels.	278,452	282,500	282,500	282,500

# Special Revenue Fund

## Culture and Tourism 2% CY Tax

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Other Tax	6,544,670	6,764,802	6,764,802	7,261,741	496,939	7.35%
<b>Revenue</b>	<b>\$ 6,544,670</b>	<b>\$ 6,764,802</b>	<b>\$ 7,928,328</b>	<b>\$ 7,261,741</b>	<b>\$ 496,939</b>	<b>7.35%</b>
					-	0.00%
Transfer Out & Other	5,290,740	6,764,802	7,928,328	7,261,741	496,939	7.35%
<b>Expenses</b>	<b>\$ 5,290,740</b>	<b>\$ 6,764,802</b>	<b>\$ 7,928,328</b>	<b>\$ 7,261,741</b>	<b>\$ 496,939</b>	<b>7.35%</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%. Two percent of the tax collected is to be used only for the construction of an expansion of an existing convention center facility or for pledging payment of revenue or revenue refunding bonds issued in accordance with state law for the construction of the expansion.

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

### MAJOR ACCOMPLISHMENTS

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

### FY2020 DISCUSSION

The Hotel Occupancy Tax is estimated to increase by 7.3% in the FY2020 budget. The Convention Center debt will be satisfied and the remaining funds will be used for capital projects approved in the Five Year Capital Plan.

### HORIZON ISSUES

The Fund will be relieved of all debt payments by 2026 enabling Public Events to increase the contribution to cash funded capital projects.

# Special Revenue Fund

## DFW Revenue Sharing

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	6,169,105	5,900,000	5,900,000	5,900,000	-	
<b>Revenue</b>	<b>\$ 6,169,105</b>	<b>\$ 5,900,000</b>	<b>\$ 6,361,589</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>0.00%</b>
Transfer Out & Other	5,547,866	5,900,000	6,361,589	5,900,000	-	0.00%
<b>Expenses</b>	<b>\$ 5,547,866</b>	<b>\$ 5,900,000</b>	<b>\$ 6,361,589</b>	<b>\$ 5,900,000</b>	<b>\$ -</b>	<b>0.00%</b>

### FUND PURPOSE AND GOALS

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

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

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

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

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

### MAJOR ACCOMPLISHMENTS

The DFW Revenue Share continues to remain steady at \$6M annually. In FY2019 an internal audit was completed. As a result, increased oversight to ensure compliance from the participating municipalities will occur. The FMS and Public Events departments will provide the oversight and continue to monitor performance.

### FY2020 DISCUSSION

There are no significant changes in the FY2020 Adopted Budget. The Will Rogers Memorial debt will be satisfied and remaining funds will be used for cash capital projects in accordance with the Financial Management Policy Statements.

# Special Revenue Fund

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## **HORIZON ISSUES**

The fund continues to grow minimally. As other forms of light rail transportation expand and come into play between the airport and Metroplex cities, the potential for a decline in revenue will be monitored.

# Special Revenue Fund

## Culture and Tourism Proj Fin Zone

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Intergovernmental	1,655,082	4,971,576	4,971,576	6,370,314	1,398,738	28.13%
Use of Fund Balance	-	-	-	5,609,674	5,609,674	0.00%
<b>Revenue</b>	<b>\$ 1,742,877</b>	<b>\$ 4,971,576</b>	<b>\$ 4,971,576</b>	<b>\$ 11,979,988</b>	<b>\$ 7,008,412</b>	<b>140.97%</b>
Gen Operating & Maintenance	145,427	-	-	-	-	0.00%
Transfer Out & Other	1,154,369	4,971,576	4,971,576	11,979,988	7,008,412	140.97%
<b>Expenses</b>	<b>\$ 1,299,796</b>	<b>\$ 4,971,576</b>	<b>\$ 4,971,576</b>	<b>\$ 11,979,988</b>	<b>\$ 7,008,412</b>	<b>140.97%</b>

### FUND PURPOSE AND GOALS

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

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

### MAJOR ACCOMPLISHMENTS

In FY2019, the PFZ fund received increased revenue with the addition of the Omni Hotel's state portion of the increment. The agreement to rebate those funds back to the Omni expired in January 2019. In addition, an audit of new hotels that had opened in the zone since its creation was completed and nine (9) hotels were added. The City received a one-time catch up payment of over \$1M and the additional monthly increment has continued to grow.

### FY2020 DISCUSSION

The FY2020 budget increases substantially by \$7M and uses available fund balance to meet the debt service payment of \$12.9M on the Dickies Arena. One full year of the Omni-Hotel State Hotel Occupancy Tax increment is included as well as the increment from new hotels that have opened. The growth in the zone is healthy, and performance will continue to be monitored and new hotels in the zone will be captured as they come onboard.

# Special Revenue Fund

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## **HORIZON ISSUES**

As new hotels open and current properties expand within the zone, revenues are anticipated to grow, allowing for additional funds to be allocated for the repayment of debt and capital improvements. The City's long range plan has committed these funds to expand the Convention Center. Monitoring of the fund's performance will be critical as the debt service payment for the Dickies Arena rises to \$15M in FY2021.



# Special Revenue Fund

## Arena Operating FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Other Tax	-	-	-	6,217,740	6,217,740	0.00%
<b>Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,217,740</b>	<b>\$ 6,217,740</b>	<b>0.00%</b>
Transfer Out & Other	-	-	-	6,217,740	6,217,740	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,217,740</b>	<b>\$ 6,217,740</b>	<b>0.00%</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 a “venue project”. In July, 2014, the City Council adopted a resolution (No. 4327-07-2014) to authorize a new Multipurpose Arena designated as the venue project. In November, 2014, a special election was held and the majority of voters 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 segregate the venue taxes that become effective with the opening of the Dickies Arena in November 2019.

### MAJOR ACCOMPLISHMENTS

The Fund will be opened in the FY2020 budget.

### FY2020 DISCUSSION

The scheduled opening of Dickies Arena in November 2019 triggers the collection of these special venue taxes. The projected taxes total \$6.2M. Parking tax is the largest percentage at 55%; ticket tax 40% and stall tax 5%. The funds will be transferred to the Arena Debt fund to pay the debt on Dickies Arena.

### HORIZON ISSUES

The implementation and compliance with the Tax rules will require the development of specific rules and procedures to ensure compliance and accountability.

# Special Revenue Fund

## Environmental Protection

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	3,677,571	3,809,921	4,239,921	4,223,971	414,050	10.87%
Use of Money & Property	84,512	59,000	59,000	56,000	(3,000)	-5.08%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	100,936	100,936	-	(100,936)	-100.00%
<b>Revenue</b>	<b>\$ 3,762,083</b>	<b>\$ 3,969,857</b>	<b>\$ 4,399,857</b>	<b>\$ 4,279,971</b>	<b>\$ 310,114</b>	<b>7.81%</b>
Salaries & Benefits	1,916,634	2,035,307	2,025,307	2,187,562	152,255	7.48%
Gen Operating & Maintenance	1,282,921	1,291,486	1,731,486	1,435,755	144,269	11.17%
Transfer Out & Other	533,132	643,064	643,064	656,654	13,590	2.11%
<b>Expenses</b>	<b>\$ 3,732,687</b>	<b>\$ 3,969,857</b>	<b>\$ 4,399,857</b>	<b>\$ 4,279,971</b>	<b>\$ 310,114</b>	<b>7.81%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	29.00	21.82	24.00	21.82	(5.00)	-
Grant Funds	-	7.68	5.00	7.68	5.00	-
<b>Total</b>	<b>29.00</b>	<b>29.50</b>	<b>29.00</b>	<b>29.50</b>	<b>-</b>	<b>-</b>

Note: Restated.

### FUND PURPOSE AND GOALS

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

- Surface water pollutant monitoring in local creeks, rivers and lakes
- Litter control (community cleanups, public education, operational planning)
- Soil/groundwater pollution remediation projects and site cleanup projects
- Hazardous materials management and disposal (e.g., removal asbestos abatement)
- Air pollutant monitoring
- Municipal environmental compliance
- Environmental compliance inspection and audits
- Environmental compliance outreach and technical education
- Environmental emergency responses

The Environmental Protection Fund (EPF) serves the city by offsetting qualified environmental expenses from the General Fund. This is accomplished after staff from the Environmental Protection Division examine and verify the scope of each project request from other city departments. Examples of environmental services may

# Special Revenue Fund

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include environmental site assessments, pollution remediation on city property, disposal of environmental wastes from city operations, etc. The division maintains due diligence studies and oversees a variety of environmental capital improvement projects (CIP). These efforts support a common goal for a clean, safe and livable city.

## MAJOR ACCOMPLISHMENTS

The following are examples of several major accomplishments:

- Development of Fort Worth's first Environmental Master Plan
- Staff proactively identified potential pollution issues and contracted engineering design to remediate pollution concerns at the Brennan Avenue Service Center
- Removed existing above ground storage tank and further evaluated area in vicinity of above ground storage tank and Brenna Avenue Service Center
- Finalizing TMDL plans for the reduction of bacterial contamination in the Sycamore Creek Watershed
- Removal/abatement of asbestos at several city facilities was accomplished (e.g., Pioneer Tower)
- Advancing a litter control ordinance and litter control campaigns and growing the Keep Fort Worth Beautiful Program.

## FY2020 DISCUSSION

The FY2020 Adopted Budget increases in environmental fee by 414k due to billing system improvement. The Adopted Budget increases in general operating and maintenance expenditures slightly for new software licenses purchasing.

## HORIZON ISSUES

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

Public meetings will be scheduled and fee proposals developed in the first quarter of FY2020.

# Special Revenue Fund

## Municipal Golf FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	4,138,164	4,646,702	4,646,702	4,599,647	(47,055)	-1.01%
Use of Money & Property	857	-	-	-	-	0.00%
Other	16,035	15,000	15,000	5,000	(10,000)	-66.67%
Transfer In	618,409	615,000	615,000	395,000	(220,000)	-35.77%
<b>Revenue</b>	<b>\$ 4,773,465</b>	<b>\$ 5,276,702</b>	<b>\$ 5,276,702</b>	<b>\$ 4,999,647</b>	<b>\$ (277,055)</b>	<b>-5.25%</b>
Salaries & Benefits	2,687,382	2,876,236	2,876,236	2,773,190	(103,046)	-3.58%
Gen Operating & Maintenance	1,958,984	2,275,302	2,275,302	2,101,293	(174,009)	-7.65%
Debt Service Accts	123,891	123,891	123,891	123,891	-	0.00%
Transfer Out & Other	13,241	1,273	1,273	1,273	-	0.00%
<b>Expenses</b>	<b>\$ 4,783,498</b>	<b>\$ 5,276,702</b>	<b>\$ 5,276,702</b>	<b>\$ 4,999,647</b>	<b>\$ (277,055)</b>	<b>-5.25%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	91.00	59.36	81.00	53.03	(10.00)	(6.33)
<b>Total</b>	<b>91.00</b>	<b>59.36</b>	<b>81.00</b>	<b>53.03</b>	<b>(10.00)</b>	<b>(6.33)</b>

Note: Restated.

## 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 4 municipally-owned golf courses: Pecan Valley, Meadowbrook, Rockwood Park, and Sycamore Creek. On October 1, 2019, the Sycamore Creek location will cease operations as a golf course and convert to public park land.

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 in the east side of the city. It has a fully equipped pro shop and features a full snack bar and grill service.

Rockwood Park Golf Course is an 18-hole facility with a driving range, 6-hole practice course, 9-hole Foot Golf course operating in partnership with the First Tee of Fort Worth, and also includes a pro shop and snack shop. The 18-hole course has received an extensive renovation and reopened in June 2017. It is located in the near northwest part of the city. Construction on a new clubhouse is scheduled to begin in late 2019.

Sycamore Creek Golf Course is a 9-hole course with dual tee-boxes, allowing the golfer to play an 18-hole round. The clubhouse also features a fully equipped pro shop and is located in the east part of the city.

# Special Revenue Fund

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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 (\$235k) while also continuing to support the Municipal Golf Fund (\$615k).

## MAJOR ACCOMPLISHMENTS

Design has begun on a new Rockwood Park Golf Course Clubhouse with construction beginning late 2019 and is anticipated to open in the 2<sup>nd</sup> quarter of FY2021. National Golf Foundation's Digital Magazine "Q" featured an article on the success of Rockwood Park Golf Course in their June 2019 edition.

## FY2020 DISCUSSION

The FY2020 Adopted budget includes a reduction of funding for the Sycamore Creek Golf Course, which will end its use as a golf course at the end of FY2019. Ten positions will be eliminated, with current staff being transferred to other golf courses, positions within the department, or to other departments. Existing equipment will be moved to other courses.

Beginning in FY2020, the Park Operations Division will maintain the repurposed Sycamore Creek Golf Course as a community park.

## HORIZON ISSUES

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

# Special Revenue Fund

## Red Light Enforcement

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted Amount	%
Charge for Service	1,025	2,000	2,000	-	(2,000)	-100.00%
Fines & Forfeitures	8,295,194	8,735,700	8,735,700	-	(8,735,700)	-100.00%
Use of Money & Property	91,419	-	-	-	-	0.00%
Other	1,274,902	1,552,571	1,552,571	-	(1,552,571)	-100.00%
<b>Revenue</b>	<b>\$ 9,666,540</b>	<b>\$ 10,290,271</b>	<b>\$ 10,290,271</b>	<b>\$</b>	<b>\$(10,290,271)</b>	<b>-100.00%</b>
Salaries & Benefits	215,237	236,995	236,995	-	(236,995)	-100.00%
Gen Operating & Maintenance	5,788,048	6,058,411	6,058,411	-	(6,058,411)	-100.00%
Transfer Out & Other	3,976,456	3,994,865	3,994,865	-	(3,994,865)	-100.00%
<b>Expenses</b>	<b>\$ 9,979,741</b>	<b>\$ 10,290,271</b>	<b>\$ 10,290,271</b>	<b>\$</b>	<b>\$(10,290,271)</b>	<b>-100.00%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Red Light Enforcement Fund	3.00	3.00	-	-	(3.00)	(3.00)
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>(3.00)</b>	<b>(3.00)</b>

Note: Restated.

### DEPARTMENT PURPOSE AND GOALS

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

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

### FY2020 DISCUSSION

The Red-light Enforcement Program was eliminated by the Texas Legislature on 1<sup>st</sup> June, 2019 through legislation HB 1631; all operations of this program stopped as of that date.

# Special Revenue Fund

## Special Donation

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	192,586	2,000,000	1,603,517	2,000,000	-	0.00%
Other	300	-	-	-	-	0.00%
Use of Fund Balance	-	-	396,483	-	0	0.00%
<b>Revenue</b>	<b>\$ 192,886</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>0.00%</b>
Gen Operating & Maintenance	29,175	2,000,000	2,000,000	2,000,000	-	0.00%
<b>Expenses</b>	<b>\$ 29,175</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>0.00%</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.

### FY2020 DISCUSSION

There are no significant changes in service level represented in the FY2020 Adopted Budget.

# **Public Improvement District Funds**



# Public Improvement District Fund

## PID #1 – Downtown

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	22,338	-	-	-	-	0.00%
Other	2,811,222	2,707,662	2,707,662	2,817,341	109,679	4.05%
Transfer In	351,009	346,792	346,792	353,728	6,936	2.00%
Use of Fund Balance	-	58,585	58,585	39,112	(19,473)	-33.24%
<b>Revenue</b>	<b>\$ 3,184,568</b>	<b>\$ 3,113,039</b>	<b>\$ 3,113,039</b>	<b>\$ 3,210,181</b>	<b>\$ 97,142</b>	<b>3.12%</b>
Gen Operating & Maintenance	2,846,155	3,051,950	3,051,950	3,146,760	94,810	3.11%
Transfer Out & Other	54,420	61,089	61,089	63,421	2,332	3.82%
<b>Expenses</b>	<b>\$ 2,900,575</b>	<b>\$ 3,113,039</b>	<b>\$ 3,113,039</b>	<b>\$ 3,210,181</b>	<b>\$ 97,142</b>	<b>3.12%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #6 – Park Glen

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	19,479	-	-	-	-	0.00%
Other	1,549,276	1,575,043	1,575,043	1,606,226	31,183	1.98%
Transfer In	199,556	199,556	199,556	199,556	-	0.00%
Use of Fund Balance	-	137,058	137,058	419,000	281,942	205.71%
<b>Revenue</b>	<b>\$ 1,768,311</b>	<b>\$ 1,911,657</b>	<b>\$ 1,911,657</b>	<b>\$ 2,224,782</b>	<b>\$ 313,125</b>	<b>16.38%</b>
Gen Operating & Maintenance	1,498,062	1,876,165	1,876,165	2,188,666	312,501	16.66%
Transfer Out & Other	30,752	35,492	35,492	36,116	624	1.76%
<b>Expenses</b>	<b>\$ 1,528,814</b>	<b>\$ 1,911,657</b>	<b>\$ 1,911,657</b>	<b>\$ 2,224,782</b>	<b>\$ 313,125</b>	<b>16.38%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #7 – Heritage

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	26,564	-	-	-	-	0.00%
Other	1,988,164	1,977,379	1,977,379	1,790,204	(187,175)	-9.47%
Transfer In	191,096	191,096	191,096	191,096	-	0.00%
Use of Fund Balance	-	189,122	189,122	343,244	154,122	81.49%
<b>Revenue</b>	<b>\$ 2,205,824</b>	<b>\$ 2,357,597</b>	<b>\$ 2,357,597</b>	<b>\$ 2,324,544</b>	<b>\$ (33,053)</b>	<b>-1.40%</b>
Gen Operating & Maintenance	1,784,966	2,314,227	2,314,227	2,288,740	(25,487)	-1.10%
Transfer Out & Other	39,095	43,370	43,370	35,804	(7,566)	-17.45%
<b>Expenses</b>	<b>\$ 1,824,061</b>	<b>\$ 2,357,597</b>	<b>\$ 2,357,597</b>	<b>\$ 2,324,544</b>	<b>\$ (33,053)</b>	<b>-1.40%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #11 – Stockyards

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	1,011	-	-	-	-	0.00%
Other	126,108	98,203	98,203	119,447	21,244	21.63%
Use of Fund Balance	-	21,355	21,355	12,111	(9,244)	-43.29%
<b>Revenue</b>	<b>\$ 127,119</b>	<b>\$ 119,558</b>	<b>\$ 119,558</b>	<b>\$ 131,558</b>	<b>\$ 12,000</b>	<b>10.04%</b>
Gen Operating & Maintenance	65,789	117,558	117,558	129,558	12,000	10.21%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 67,789</b>	<b>\$ 119,558</b>	<b>\$ 119,558</b>	<b>\$ 131,558</b>	<b>\$ 12,000</b>	<b>10.04%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #12 – Chapel Hill

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	649	-	-	-	-	0.00%
Other	61,871	62,786	62,786	69,361	6,575	10.47%
Use of Fund Balance	-	1,642	1,642	-	(1,642)	-100.00%
<b>Revenue</b>	<b>\$ 62,520</b>	<b>\$ 64,428</b>	<b>\$ 64,428</b>	<b>\$ 69,361</b>	<b>\$ 4,933</b>	<b>7.66%</b>
Gen Operating & Maintenance	62,123	62,428	62,428	67,361	4,933	7.90%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 64,123</b>	<b>\$ 64,428</b>	<b>\$ 64,428</b>	<b>\$ 69,361</b>	<b>\$ 4,933</b>	<b>7.66%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #14 – Trinity Bluff

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	1,372	-	-	-	-	0.00%
Other	65,491	67,535	67,535	73,365	5,830	8.63%
Use of Fund Balance	-	2,000	27,335	-	(2,000)	-100.00%
<b>Revenue</b>	<b>\$ 66,863</b>	<b>\$ 69,535</b>	<b>\$ 94,870</b>	<b>\$ 73,365</b>	<b>\$ 3,830</b>	<b>5.51%</b>
Gen Operating & Maintenance	94,332	67,535	92,870	71,365	3,830	5.67%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 96,332</b>	<b>\$ 69,535</b>	<b>\$ 94,870</b>	<b>\$ 73,365</b>	<b>\$ 3,830</b>	<b>5.51%</b>

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #15 – Sun Valley FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	1,150	-	-	-	-	0.00%
Other	91,707	92,441	92,441	102,122	9,681	10.47%
Use of Fund Balance	-	10,359	10,359	2,078	(8,281)	-79.94%
<b>Revenue</b>	<b>\$ 92,857</b>	<b>\$ 102,800</b>	<b>\$ 102,800</b>	<b>\$ 104,200</b>	<b>\$ 1,400</b>	<b>1.36%</b>
Gen Operating & Maintenance	85,146	100,800	100,800	102,200	1,400	1.39%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
<b>Expenses</b>	<b>\$ 87,146</b>	<b>\$ 102,800</b>	<b>\$ 102,800</b>	<b>\$ 104,200</b>	<b>\$ 1,400</b>	<b>1.36%</b>

### FUND PURPOSE AND GOALS

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

# Public Improvement District Fund

## PID #16 – Walsh Ranch/Quail Valley

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	19,058	477,409	477,409	472,120	(5,289)	-1.11%
Revenue	\$ 19,058	\$ 477,409	\$ 477,409	\$ 472,120	\$ (5,289)	-1.11%
Gen Operating & Maintenance	-	477,409	477,409	472,120	(5,289)	-1.11%
Expenses	\$ -	\$ 477,409	\$ 477,409	\$ 472,120	\$ (5,289)	-1.11%

### FUND PURPOSE AND GOALS

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

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



# Public Improvement District Fund

## PID #17 – Rock Creek Ranch FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	67,865	151,060	151,060	-	(151,060)	-100.00%
Transfer In	45,000	-	-	-	-	0.00%
Use of Fund Balance	-	49,440	49,440	-	(49,440)	-100.00%
<b>Revenue</b>	<b>\$ 112,865</b>	<b>\$ 200,500</b>	<b>\$ 200,500</b>	<b>\$ -</b>	<b>\$ (200,500)</b>	<b>-100.00%</b>
Gen Operating & Maintenance	-	200,500	200,500	-	(200,500)	-100.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 200,500</b>	<b>\$ 200,500</b>	<b>\$ -</b>	<b>\$ (200,500)</b>	<b>-100.00%</b>

### FUND PURPOSE AND GOALS

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

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

Due to the separation of the adoption process and proceedings for Public Improvement Districts from the City, Rock Creek Ranch PID #17 was not yet officially adopted as of the date of publication of the FY2020 Adopted Annual Budget and Program Objectives Document. The FY2020 data shown above is the latest estimate available at the time of publication and is provided for transparency purposes. Additional information may be obtained upon request from the City of Fort Worth.

# Public Improvement District Fund

## PID #18 – Tourism FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	3,591,242	4,895,041	4,895,041	5,155,878	260,837	5.33%
Revenue	\$ 3,591,242	\$ 4,895,041	\$ 4,895,041	\$ 5,155,878	\$ 260,837	5.33%
Gen Operating & Maintenance	1,546,024	4,840,041	4,840,041	5,100,878	260,837	5.39%
Transfer Out & Other	72,000	55,000	55,000	55,000	-	0.00%
Expenses	\$ 1,618,024	\$ 4,895,041	\$ 4,895,041	\$ 5,155,878	\$ 260,837	5.33%

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #19 – Historic Camp Bowie

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	-	389,139	389,139	432,771	43,632	11.21%
Transfer In	-	215,591	384,204	17,791	(197,800)	-91.75%
Revenue	\$ -	\$ 604,730	\$ 773,343	\$ 450,562	\$ (154,168)	-25.49%
Gen Operating & Maintenance	-	511,372	679,985	441,551	(69,821)	-13.65%
Transfer Out & Other	-	93,358	93,358	9,011	(84,347)	-90.35%
Expenses	\$ -	\$ 604,730	\$ 773,343	\$ 450,562	\$ (154,168)	-25.49%

### FUND PURPOSE AND GOALS

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

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

# Public Improvement District Fund

## PID #20 – East Lancaster Avenue FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	-	-	-	245,727	245,727	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 245,727	\$ 245,727	0.00%
Gen Operating & Maintenance	-	-	-	240,812	240,812	0.00%
Transfer Out & Other	-	-	-	4,915	4,915	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 245,727	\$ 245,727	0.00%

### FUND PURPOSE AND GOALS

The East Lancaster Public Improvement District - #20 was created on February 12, 2019, for a period of 10 years and will expire on September 30, 2029. The PID is approximately 243 acres of land generally described as: All properties fronting onto East Lancaster Avenue starting from the east curb of Riverside Drive eastward to the western edge of Interstate Loop 820, including properties in and parallel to the addresses in the 1800 to 6000 blocks of East Lancaster Avenue. Services to be provided by the PID include landscaping, security enhancements, lighting, and various other streetscape and capital improvements.

For fiscal year 2020, funds collected will be used primarily to pay for security services and administration. Required reserves for the fund will also be established within the initial year of operation.

# **Tax Increment Reinvestment Zone Funds**

# Tax Increment Reinvestment Zone Fund

## TIF #2A – Speedway

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Intergovernmental	602,877	612,378	612,378	625,841	13,463	2.15%
Use of Money & Property	11,010	3,085	3,085	3,914	829	21.18%
Use of Fund Balance	-	1,236,054	1,236,054	1,516,230	280,176	18.48%
<b>Revenue</b>	<b>\$ 613,887</b>	<b>\$ 1,851,517</b>	<b>\$ 1,851,517</b>	<b>\$ 2,145,985</b>	<b>\$ 294,468</b>	<b>13.72%</b>
Gen Operating & Maintenance	346,917	1,851,517	1,851,517	2,145,985	294,468	13.72%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 346,917</b>	<b>\$ 1,851,517</b>	<b>\$ 1,851,517</b>	<b>\$ 2,145,985</b>	<b>\$ 294,468</b>	<b>13.72%</b>

### FUND PURPOSE AND GOALS

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

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

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

Project and Financing Plan last amended October 29, 2002.

# Tax Increment Reinvestment Zone Fund

## TIF #2B – Speedway

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Intergovernmental	454,911	461,584	461,584	1,235,439	773,855	62.64%
Use of Money & Property	5,662	1,824	1,824	4,386	2,562	58.41%
Use of Fund Balance	-	783,256	783,256	950,261	167,005	17.57%
<b>Revenue</b>	<b>\$ 460,573</b>	<b>\$ 1,246,664</b>	<b>\$ 1,246,664</b>	<b>\$ 2,190,086</b>	<b>\$ 943,422</b>	<b>43.08%</b>
Gen Operating & Maintenance	303,274	1,246,664	1,246,664	2,190,086	943,422	43.08%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 303,274</b>	<b>\$ 1,246,664</b>	<b>\$ 1,246,664</b>	<b>\$ 2,190,086</b>	<b>\$ 943,422</b>	<b>43.08%</b>

### FUND PURPOSE AND GOALS

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

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

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

Project and Financing Plan last amended October 29, 2002.

# Tax Increment Reinvestment Zone Fund

## TIF #3 – Downtown FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	2,699,294	2,718,405	2,718,405	2,755,106	36,701	1.33%
Intergovernmental	1,244,915	1,240,607	1,240,607	1,327,092	86,485	6.52%
Use of Money & Property	83,898	35,909	35,909	46,524	10,615	22.82%
Use of Fund Balance	-	6,805,578	6,805,578	9,140,108	2,334,530	25.54%
<b>Revenue</b>	<b>\$ 4,028,106</b>	<b>\$ 10,800,499</b>	<b>\$ 10,800,499</b>	<b>\$ 13,268,830</b>	<b>\$ 2,468,331</b>	<b>18.60%</b>
Gen Operating & Maintenance	1,746,077	10,800,499	10,800,499	13,268,830	2,468,331	18.60%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 1,746,077</b>	<b>\$ 10,800,499</b>	<b>\$ 10,800,499</b>	<b>\$ 13,268,830</b>	<b>\$ 2,468,331</b>	<b>18.60%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #3 Downtown was created in December 1995 to promote the redevelopment of downtown Fort Worth, it included 279 acres and the term will end in 2025. In 2006 an expansion to the boundaries was done so that it would include all lots within a proposed major project, Trinity Bluff Phase I. This expansion included a total of 128 acres. (Please see TIF #3A).

TIF 3 & 3A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded in 2006, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects include: historic preservation through façade leases (for example, Ashton Hotel, Jett Land and Title), environmental remediation (for example, the Tower), utility relocation and removal (for example, the Marriott Hotel site), streetscape improvements to create a pedestrian friendly environment (for example, Cassidy Corner, Trinity Bluff), Santa Fe Freight House operations. Sundance Square plaza, parking garage leases, affordable housing (including Hunter Plaza), residential density and parking incentives, infrastructure and transportation improvements to ease transit accessibility, retail façade matching grants, school support, signage and administration.

Project and Financing Plan last amended March 3, 2015.



# Tax Increment Reinvestment Zone Fund

## TIF #3A – Downtown FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	731,785	712,264	712,264	617,457	(94,807)	-15.35%
Intergovernmental	336,555	328,722	328,722	300,345	(28,377)	-9.45%
Use of Money & Property	45,638	9,442	9,442	22,486	13,044	58.01%
Use of Fund Balance	-	3,375,137	3,375,137	4,417,471	1,042,334	23.60%
<b>Revenue</b>	<b>\$ 1,113,978</b>	<b>\$ 4,425,565</b>	<b>\$ 4,425,565</b>	<b>\$ 5,357,759</b>	<b>\$ 932,194</b>	<b>17.40%</b>
Gen Operating & Maintenance	-	4,425,565	4,425,565	5,357,759	932,194	17.40%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 4,425,565</b>	<b>\$ 4,425,565</b>	<b>\$ 5,357,759</b>	<b>\$ 932,194</b>	<b>17.40%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #3 Downtown was created in December 1995 to promote the redevelopment of downtown Fort Worth, it included 279 acres and the term will end in 2025. In 2006 an expansion to the boundaries was done so that it would include all lots within a proposed major project, Trinity Bluff Phase I. This expansion included a total of 128 acres. (Please see TIF #3A).

TIF 3 & 3A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded in 2006, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects include: historic preservation through façade leases (for example, Ashton Hotel, Jett Land and Title), environmental remediation (for example, the Tower), utility relocation and removal (for example, the Marriott Hotel site), streetscape improvements to create a pedestrian friendly environment (for example, Cassidy Corner, Trinity Bluff), Santa Fe Freight House operations, Sundance Square plaza, parking garage leases, affordable housing (including Hunter Plaza), residential density and parking incentives, infrastructure and transportation improvements to ease transit accessibility, retail façade, matching grants, school support, signage and administration.

Project and Financing Plan last amended March 3, 2015.

# Tax Increment Reinvestment Zone Fund

## TIF #4 – Southside Medical District FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	3,619,248	4,490,509	4,490,509	4,874,460	383,951	7.88%
Intergovernmental	1,560,353	2,007,173	2,007,173	2,310,928	303,755	13.14%
Use of Money & Property	191,940	65,406	58,450	58,431	(6,975)	-11.94%
Transfer In	6,956	-	6,956	-	-	0.00%
Use of Fund Balance	-	14,015,292	14,015,292	9,331,049	(4,684,243)	-50.20%
<b>Revenue</b>	<b>\$ 5,378,498</b>	<b>\$ 20,578,380</b>	<b>\$ 20,578,380</b>	<b>\$ 16,574,868</b>	<b>\$ (4,003,512)</b>	<b>-24.15%</b>
Gen Operating & Maintenance	3,022,574	20,578,380	17,214,238	16,574,868	(4,003,512)	-24.15%
<b>Expenses</b>	<b>\$ 3,022,574</b>	<b>\$ 20,578,380</b>	<b>\$ 20,578,380</b>	<b>\$ 16,574,868</b>	<b>\$ (4,003,512)</b>	<b>-24.15%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing Dist. (TIF) #4 Southside Medical Dist., was created in November 1997 to promote the revitalization of Fort Worth's near Southside neighborhood and medical district to ensure the area becomes an economically viable, mixed-use, central city neighborhood. It encompassed a total of 1,278 acres and its end of term is 2022.

Projects include: business development and retail (including Midtown Mixed Use, the Mehl Building, and Victory Medical), parking structures (Magnolia Green), neighborhood parks (for example, Watts Park), residential (for example, the Phoenix and Oak Timbers), schools (Fort Worth ISD), signage (Way finding), streetscapes and transportation/infrastructure improvements (including Oleander, Magnolia, Rosedale, South Main streets), and administration.

Project and Financing Plan last amended December 11, 2012.

# Tax Increment Reinvestment Zone Fund

## TIF #6 – Riverfront FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Intergovernmental	69,353	-	-	-	-	0.00%
Use of Money & Property	2,235	717	717	720	3	0.42%
Use of Fund Balance	-	182,087	182,087	184,322	2,235	1.21%
<b>Revenue</b>	<b>\$ 71,588</b>	<b>\$ 182,804</b>	<b>\$ 182,804</b>	<b>\$ 185,042</b>	<b>\$ 2,238</b>	<b>1.21%</b>
Gen Operating & Maintenance	-	182,804	182,804	185,042	2,238	1.21%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 182,804</b>	<b>\$ 182,804</b>	<b>\$ 185,042</b>	<b>\$ 2,238</b>	<b>1.21%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #6 Riverfront was created in November 2002 to promote the development of north downtown primarily near the RadioShack campus. It encompasses a total of 63.6 acres and its term will end in 2036.

Projects include: property acquisition, utility relocations and upgrades, pedestrian and streetscape improvements, roadway and storm drain improvements, public plaza, waterfront development, and demolition.

Project and Financing Plan approved on March 4, 2003.

# Tax Increment Reinvestment Zone Fund

## TIF #7 – North Tarrant Parkway

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	5,870,018	7,513,255	7,513,255	-	(7,513,255)	0.00%
Intergovernmental	1,835,640	2,481,554	2,481,554	-	(2,481,554)	0.00%
Use of Money & Property	141,909	1,300	1,300	-	(1,300)	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	11,509,837	11,509,837	8,363,932	(3,145,905)	-37.61%
<b>Revenue</b>	<b>\$ 7,847,567</b>	<b>\$ 21,505,946</b>	<b>\$ 21,505,946</b>	<b>\$ 8,363,932</b>	<b>\$(13,142,014)</b>	<b>-157.13%</b>
Gen Operating & Maintenance	1,301,328	21,345,229	2,684,729	8,363,932	(12,981,297)	-155.21%
Transfer Out & Other	1,373,785	160,717	18,821,217	-	(160,717)	0.00%
<b>Expenses</b>	<b>\$ 2,675,113</b>	<b>\$ 21,505,946</b>	<b>\$ 21,505,946</b>	<b>\$ 8,363,932</b>	<b>\$(13,142,014)</b>	<b>-157.13%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #7 North Tarrant Parkway is set to expire on December 31, 2019. Therefore, TIF #7 will receive no more property tax revenue and the remaining fund balance will be used to pay all future expenses.

TIF #7 North Tarrant Parkway was created in December 2003 to provide for road infrastructure improvements to support property development. The original boundary bisected portions of Harmon Road on the west and Old Denton Road on the east which included a total of 2,008 acres. The expansion of the TIF boundaries in 2008 included all portions of those roads adjacent to the TIF north of North Tarrant Parkway so that public improvements could be made to those roadways. In addition, the northwestern boundary bisected a proposed subdivision that was platted after the North Tarrant Parkway TIF was first designated. The 2008 expansion adjusted the original boundary as well and included a total of 95 acres.

TIF 7 & 7A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Road construction supporting the Presidio Vista and the Hospital Corporation of America (HCA) Alliance projects.

Project and Financing Plan last amended on October 25, 2005.

# Tax Increment Reinvestment Zone Fund

## TIF #7A – North Tarrant Parkway

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	198,566	221,778	221,778	-	(221,778)	0.00%
Intergovernmental	74,461	83,057	83,057	-	(83,057)	0.00%
Use of Money & Property	10,593	-	-	-	-	0.00%
Use of Fund Balance	-	809,535	809,535	283,226	(526,309)	-185.83%
<b>Revenue</b>	<b>\$ 283,621</b>	<b>\$ 1,114,370</b>	<b>\$ 1,114,370</b>	<b>\$ 283,226</b>	<b>\$ (831,144)</b>	<b>-293.46%</b>
Gen Operating & Maintenance	-	1,114,370	299,870	283,226	(831,144)	-293.46%
Transfer Out & Other	7,400	-	814,500	-	-	0.00%
<b>Expenses</b>	<b>\$ 7,400</b>	<b>\$ 1,114,370</b>	<b>\$ 1,114,370</b>	<b>\$ 283,226</b>	<b>\$ (831,144)</b>	<b>-293.46%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #7 North Tarrant Parkway is set to expire on December 31, 2019. Therefore, TIF #7 will receive no more property tax revenue and the remaining fund balance will be used to pay all future expenses.

TIF #7A North Tarrant Parkway was created in December 2003 to provide for road infrastructure improvements to support property development. The original boundary bisected portions of Harmon Road on the west and Old Denton Road on the east which included a total of 2,008 acres. The expansion of the TIF boundaries in 2008 included all portions of those roads adjacent to the TIF north of North Tarrant Parkway so that public improvements could be made to those roadways. In addition, the northwestern boundary bisected a proposed subdivision that was platted after the North Tarrant Parkway TIF was first designated. The 2008 expansion adjusted the original boundary as well and included a total of 95 acres.

TIF 7 & 7A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: Road construction supporting the Presidio Vista and the Hospital Corporation of America (HCA) Alliance projects.

Project and Financing Plan last amended on October 25, 2005.

# Tax Increment Reinvestment Zone Fund

## TIF #8 – Lancaster FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	1,301,610	1,667,468	1,667,468	1,777,993	110,525	6.22%
Intergovernmental	628,467	784,609	784,609	763,548	(21,061)	-2.76%
Use of Money & Property	181,347	64,284	64,284	73,485	9,201	12.52%
Use of Fund Balance	-	12,637,396	12,637,396	14,502,786	1,865,390	12.86%
<b>Revenue</b>	<b>\$ 2,111,423</b>	<b>\$ 15,153,757</b>	<b>\$ 15,153,757</b>	<b>\$ 17,117,812</b>	<b>\$ 1,964,055</b>	<b>11.47%</b>
Gen Operating & Maintenance	-	15,104,470	15,104,470	17,011,641	1,907,171	11.21%
Transfer Out & Other	75,747	49,287	49,287	106,171	56,884	53.58%
<b>Expenses</b>	<b>\$ 75,747</b>	<b>\$ 15,153,757</b>	<b>\$ 15,153,757</b>	<b>\$ 17,117,812</b>	<b>\$ 1,964,055</b>	<b>11.47%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #8 Lancaster was created in December 2009 and included a total of 220 acres. TIF #8 was created to promote development along the Lancaster corridor after the Interstate 30 overhead was demolished and Lancaster Avenue was realigned as one of the primary gateways to downtown Fort Worth and the Southside medical district. It will end its term in 2024.

Projects Include: Public improvements associated with mixed use projects, full service hotels, transit oriented development, historic preservation, mixed income housing, T&P Terminal and T&P Warehouse reuse; streetscape improvements; public amenities such as plazas or parks; administration; environmental remediation; public infrastructure associated with Lancaster Avenue redevelopment, including street improvements, utility relocations, parking improvements, landscaping of public areas and public arts.

Project and Financing Plan last amended January 6, 2015.

# Tax Increment Reinvestment Zone Fund

## TIF #9 – Trinity River Vision

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	1,733,826	2,014,113	2,014,113	2,492,799	478,686	19.20%
Intergovernmental	2,053,638	2,297,671	2,297,671	2,824,417	526,746	18.65%
Use of Money & Property	10,322	1,147	1,147	-	(1,147)	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 3,797,786</b>	<b>\$ 4,312,931</b>	<b>\$ 4,312,931</b>	<b>\$ 5,317,216</b>	<b>\$ 1,004,285</b>	<b>18.89%</b>
Gen Operating & Maintenance	3,797,786	4,312,931	4,312,931	5,317,216	1,004,285	18.89%
Transfer Out & Other	-	-	-	-	-	0.00%
<b>Expenses</b>	<b>\$ 3,797,786</b>	<b>\$ 4,312,931</b>	<b>\$ 4,312,931</b>	<b>\$ 5,317,216</b>	<b>\$ 1,004,285</b>	<b>18.89%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #9 Trinity River Vision was created in December 2003 to promote redevelopment along the Trinity River, while creating mixed-use development. It included a total of 1,380 acres. It was expanded in 2009 to include a total of 2,600 acres to allow, among other things, for Gateway Park to be used for hydraulic valley storage and provide the necessary flood protection associated with the bypass channel flood control project. The expansion further allowed TIF funds to be utilized for public improvements in both the Northside and Gateway Park areas. These multipurpose sites will also provide recreation and transportation improvements. The TIF will end its term in 2044. (Please see TIF #9A).

TIF 9 & 9A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects: The primary goal for the Central City Project is flood control, while secondary goals include continuity of trails, enhanced open space and recreational areas, linkages to nearby neighborhoods, conservation and environmental restoration for improved water quality and wildlife habitat. The bypass channel will generally follow the current path of the Fort Worth and Western Railroad, and when combined with the historic Oakwood Cemetery will provide greenspace that transition between the proposed urban developments and the historic Northside neighborhoods. In addition to the flood improvement infrastructure constructed in the near Northside area, the Central City Project also calls for improvements within the existing Trinity River Corridor to manage flood waters and provide a better use of the flood plain for the public. The project will address the efficiency of the new bypass channel with excavation, fill, and ecosystem restoration enhancements that will provide hydraulic valley storage for the project.

# Tax Increment Reinvestment Zone Fund

## TIF #9A – Trinity River Vision

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	25,709	28,713	28,713	43,923	15,210	34.63%
Intergovernmental	20,366	22,381	22,381	36,151	13,770	38.09%
Use of Money & Property	252	14	14	-	(14)	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
<b>Revenue</b>	<b>\$ 46,327</b>	<b>\$ 51,108</b>	<b>\$ 51,108</b>	<b>\$ 80,074</b>	<b>\$ 28,966</b>	<b>36.17%</b>
<b>Gen Operating &amp; Maintenance</b>	<b>46,327</b>	<b>51,108</b>	<b>51,108</b>	<b>80,074</b>	<b>28,966</b>	<b>36.17%</b>
<b>Expenses</b>	<b>\$ 46,327</b>	<b>\$ 51,108</b>	<b>\$ 51,108</b>	<b>\$ 80,074</b>	<b>\$ 28,966</b>	<b>36.17%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #9A Trinity River Vision was created in December 2003 to promote redevelopment along the Trinity River, while creating mixed-use development. It included a total of 1,380 acres. It was expanded in 2009 to include a total of 2,600 acres to allow, among other things, for Gateway Park to be used for hydraulic valley storage and provide the necessary flood protection associated with the bypass channel flood control project. The expansion further allowed TIF funds to be utilized for public improvements in both the Northside and Gateway Park areas. These multipurpose sites will also provide recreation and transportation improvements. The TIF will end its term in 2044. (Please see TIF #9).

TIF 9 & 9A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects: The primary goal for the Central City Project is flood control, while secondary goals include continuity of trails, enhanced open space and recreational areas, linkages to nearby neighborhoods, conservation and environmental restoration for improved water quality and wildlife habitat. The bypass channel will generally follow the current path of the Fort Worth and Western Railroad, and when combined with the historic Oakwood Cemetery will provide greenspace that transition between the proposed urban developments and the historic Northside neighborhoods. In addition to the flood improvement infrastructure constructed in the near Northside area, the Central City Project also calls for improvements within the existing Trinity River Corridor to manage flood waters and provide a better use of the flood plain for the public. The project will address the efficiency of the new bypass channel with excavation, fill, and ecosystem restoration enhancements that will provide hydraulic valley storage for the project.



# Tax Increment Reinvestment Zone Fund

## TIF #10 – Lonestar FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	626,146	672,101	672,101	664,131	(7,970)	-1.20%
Intergovernmental	226,828	260,067	260,067	281,532	21,465	7.62%
Use of Money & Property	7,863	-	-	63	63	100.00%
Use of Fund Balance	-	2,821	2,821	3,330	509	15.29%
<b>Revenue</b>	<b>\$ 860,837</b>	<b>\$ 934,989</b>	<b>\$ 934,989</b>	<b>\$ 949,056</b>	<b>\$ 14,067</b>	<b>1.48%</b>
Gen Operating & Maintenance	-	934,989	-	949,056	14,067	1.48%
Transfer Out & Other	-	-	934,989	-	-	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 934,989</b>	<b>\$ 934,989</b>	<b>\$ 949,056</b>	<b>\$ 14,067</b>	<b>1.48%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #10 Lone Star was created in June 2004 to encourage the development of public space and infrastructure on and near the site of Cabela’s, a 200,000 square-foot hunting and outdoor retail facility. When TIF #10 was created, a portion of land within the TIF boundary was not within the City of Fort Worth, and the Project and Financing Plan states that the intention was to annex that portion if possible and add it to the TIF District. This was accomplished in 2008 with acreage being 981 and an end of term in 2025. (Please TIF #10A).

TIF 10 & 10A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: water, sewer, road, storm drainage improvements and public exhibition space.

Project and Financing Plan approved on September 21, 2004.

# Tax Increment Reinvestment Zone Fund

## TIF #10A – Lonestar FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	77,301	83,477	83,477	88,324	4,847	5.49%
Intergovernmental	29,568	31,198	31,198	35,008	3,810	10.88%
					-	-
Use of Money & Property	990	973	973	20	(953)	4765.00%
Use of Fund Balance	-	-	-	1,084	1,084	100.00%
<b>Revenue</b>	<b>\$ 107,859</b>	<b>\$ 115,648</b>	<b>\$ 115,648</b>	<b>\$ 124,436</b>	<b>\$ 8,788</b>	<b>7.06%</b>
Gen Operating & Maintenance	-	115,648	-	124,436	8,788	7.06%
Transfer Out & Other	-	-	115,648	-	-	0.00%
<b>Expenses</b>	<b>\$ -</b>	<b>\$ 115,648</b>	<b>\$ 115,648</b>	<b>\$ 124,436</b>	<b>\$ 8,788</b>	<b>7.06%</b>

## FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #10A Lone Star was created in June 2004 to encourage the development of public space and infrastructure on and near the site of Cabela's, a 200,000 square-foot hunting and outdoor retail facility. When TIF #10 was created, a portion of land within the TIF boundary was not within the City of Fort Worth, and the Project and Financing Plan states that the intention was to annex that portion if possible and add it to the TIF District. This was accomplished in 2008 with acreage being 981 and an end of term in 2025. (Please TIF #10A).

TIF 10 & 10A financials are accounted for separately by Tarrant Appraisal District (TAD). When the TIF boundary was expanded, the expansion area had a different base year than the original TIF; therefore, the increment amounts must be calculated separately; however, they are one legal entity.

Projects Include: water, sewer, road, storm drainage improvements and public exhibition space.

Project and Financing Plan approved on September 21, 2004.

# Tax Increment Reinvestment Zone Fund

## TIF #12 – East Berry Renaissance

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	600,691	647,010	647,010	839,100	192,090	22.89%
Intergovernmental	400,669	422,806	422,806	571,898	149,092	26.07%
Use of Money & Property	14,267	4,960	4,960	4,137	(823)	-19.89%
Use of Fund Balance	-	994,522	994,522	813,360	(181,162)	-22.27%
<b>Revenue</b>	<b>\$ 1,015,627</b>	<b>\$ 2,069,298</b>	<b>\$ 2,069,298</b>	<b>\$ 2,228,495</b>	<b>\$ 159,197</b>	<b>7.14%</b>
Gen Operating & Maintenance	658,096	2,052,095	2,052,095	2,183,629	131,534	6.02%
Transfer Out & Other	27,927	17,203	17,203	44,866	27,663	61.66%
<b>Expenses</b>	<b>\$ 686,023</b>	<b>\$ 2,069,298</b>	<b>\$ 2,069,298</b>	<b>\$ 2,228,495</b>	<b>\$ 159,197</b>	<b>7.14%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #12 East Berry Renaissance was created in July 2006 to help fund public infrastructure improvements along the East Berry Street Corridor and promote redevelopment and growth throughout the area. The TIF included a total of 604 acres and a term ending in 2027.

Projects Include: East Berry Corridor street, traffic, drainage, and other infrastructure improvements; public infrastructure associated with development (for example, Renaissance Square), other TIF eligible expenses such as environmental remediation (for example, in support of the Men’s Collection project), and administration.

Project and Financing Plan approved on June 19, 2007.

# Tax Increment Reinvestment Zone Fund

## TIF #13 – Woodhaven FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	1,084,240	1,211,650	1,211,650	1,456,433	244,783	16.81%
Intergovernmental	584,460	695,861	695,861	878,699	182,838	20.81%
Use of Money & Property	37,665	15,807	15,807	26,582	10,775	40.53%
Use of Fund Balance	-	3,179,154	3,179,154	5,009,859	1,830,705	36.54%
<b>Revenue</b>	<b>\$ 1,706,366</b>	<b>\$ 5,102,472</b>	<b>\$ 5,102,472</b>	<b>\$ 7,371,573</b>	<b>\$ 2,269,101</b>	<b>30.78%</b>
Gen Operating & Maintenance	15,250	5,071,799	5,071,799	7,293,916	2,222,117	30.47%
Transfer Out & Other	17,243	30,673	30,673	77,657	46,984	60.50%
<b>Expenses</b>	<b>\$ 32,493</b>	<b>\$ 5,102,472</b>	<b>\$ 5,102,472</b>	<b>\$ 7,371,573</b>	<b>\$ 2,269,101</b>	<b>30.78%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #13 Woodhaven was created in November 2007 to help fund public infrastructure improvements that will provide a "foundation for development" to encourage and support the long-term public needs of the neighborhood and to secure mixed-use economic growth opportunities in the Woodhaven area. The TIF included a total of 1,100 acres and a term ending in 2028.

Possible Future Projects Include: corridor improvements through street, traffic, utility, drainage, and other public infrastructure projects; public infrastructure associated with property redevelopment; gateway enhancements, and administration.

Project and Financing Plan approved on June 27, 2008.

# Tax Increment Reinvestment Zone Fund

## TIF #14 – Trinity Lakes

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	777,877	879,638	879,638	909,337	29,699	3.27%
Intergovernmental	172,034	204,642	204,642	219,455	14,813	6.75%
Use of Money & Property	40,041	1,320	1,320	20,192	18,872	93.46%
Use of Fund Balance	-	3,383,925	3,383,925	4,115,211	731,286	17.77%
<b>Revenue</b>	<b>\$ 989,952</b>	<b>\$ 4,469,525</b>	<b>\$ 4,469,525</b>	<b>\$ 5,264,195</b>	<b>\$ 794,670</b>	<b>15.10%</b>
Gen Operating & Maintenance	-	4,449,910	4,449,910	5,223,979	774,069	14.82%
Transfer Out & Other	30,897	19,615	19,615	40,216	20,601	51.23%
<b>Expenses</b>	<b>\$ 30,897</b>	<b>\$ 4,469,525</b>	<b>\$ 4,469,525</b>	<b>\$ 5,264,195</b>	<b>\$ 794,670</b>	<b>15.10%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #14 Trinity Lakes was created in November 2012 to help finance public infrastructure improvements in the area such as public improvements to arterials (Trinity Boulevard and Precinct Line Road), the Trinity Trails system, way finding signage, transit improvements, public parking facilities, land acquisition, and other TIF-eligible costs to help encourage redevelopment in the Trinity Lakes area. The TIF included a total of 1,800 acres and will end its term in 2032.

Projects: The TIF Board has approved a project for design, engineering, utility relocation, storm drainage improvements, streetscape, and traffic signals related to Trinity Boulevard. Future possible project include similar work on Precinct Line, improvements to the Trinity Trails System, construction of streets within new mixed-use developments, way finding signage, waterfront improvements, parks, bicycle facilities; transit facility land acquisition, parking, other improvements; and administration.

Project and Financing Plan approved on February 5, 2013.

# Tax Increment Reinvestment Zone Fund

## TIF #15 – Stockyards/Northside

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from FY2019 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	134,447	159,805	159,805	264,945	105,140	39.68%
Intergovernmental	72,458	82,209	82,209	137,987	55,778	40.42%
Use of Money & Property	3,432	1,476	1,476	1,476	-	0.00%
Use of Fund Balance	-	287,983	287,983	291,753	3,770	1.29%
<b>Revenue</b>	<b>\$ 210,337</b>	<b>\$ 531,473</b>	<b>\$ 531,473</b>	<b>\$ 696,161</b>	<b>\$ 164,688</b>	<b>23.66%</b>
Gen Operating & Maintenance	-	527,581	527,512	683,487	155,906	22.81%
Transfer Out & Other	5,498	3,892	3,961	12,674	8,782	69.29%
<b>Expenses</b>	<b>\$ 5,498</b>	<b>\$ 531,473</b>	<b>\$ 531,473</b>	<b>\$ 696,161</b>	<b>\$ 164,688</b>	<b>23.66%</b>

### FUND PURPOSE AND GOALS

Tax Increment Financing District (TIF) #15 Stockyards/Northside was created in December 2014 to address the historical and economic importance of the Fort Worth Stockyards and surrounding neighborhoods and to preserve and enhance the Greater Stockyards Area through strategic investment and development. TIF #15 includes a total of 925 acres of land and will end its term in 2035.

The initial improvements contemplated in the Stockyards/Northside TIF include public infrastructure (e.g. water, sewer, drainage, roads, sidewalks, etc.) associated with mixed-use and commercial development. In addition, demolition, environmental remediation, and all expenses allowable under the Tax Increment Financing Act are contemplated as needed for areas of the TIF zone identified as ripe for new or redevelopment. TIF #15 will support eligible board-approved projects such as the following: road and access improvements, public infrastructure improvements, streetscaping and pedestrian improvements, public parking infrastructure, public amenities, demolition and environmental remediation, historic façade preservation and restorations, and administrative expenses.

Project and Financing Plan approved on July 15, 2015.

# **Special Project Funds**

# Special Project Funds

## Library Special Revenue Fund Statement

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Working	Change from Adopted	
					Amount	%
Intergovernmental	-	108,033	108,033	108,033	-	0.00%
Charge for Service	119,990	-	-	-	-	0.00%
Use of Fund Balance	-	239,220	239,220	254,711	15,491	6.48%
<b>Revenue</b>	<b>\$ 116,329</b>	<b>\$ 347,253</b>	<b>\$ 347,253</b>	<b>\$ 362,744</b>	<b>\$ 15,491</b>	<b>4.46%</b>
Salaries & Benefits	169,336	169,253	-	184,090	14,837	8.77%
Gen Operating & Maintenance	176,732	178,000	-	178,654	654	0.37%
<b>Expenses</b>	<b>\$ 346,068</b>	<b>\$ 347,253</b>	<b>\$ 347,253</b>	<b>\$ 362,744</b>	<b>\$ 15,491</b>	<b>4.46%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	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>

### FUND PURPOSE AND GOALS

The Library Special Revenue Fund was established in 1986 for automation systems sharing which facilitates shared technology services among Fort Worth and other area cities. Currently, the fund supports the Fort Worth, Benbrook, Burleson, and Haltom City, Keller, Richland Hills and Watauga libraries. Participating cities pay into the fund. Funds in this account are reserved to offset the costs associated with operating and improving library system operations.

### FY2020 DISCUSSION

The FY2020 Adopted Budget increases by \$15k due to a slight increase in salary and benefits; the department made no request for extra funding in FY2020

There are no significant changes in service level represented in the FY2020 Adopted Budget.



# Special Project Funds

## Special Purpose Fund Statement

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Working	Change from Adopted	
					Amount	%
Other Tax	1,160,648	1,037,509	1,037,509	850,000	(187,509)	-18.07%
Intergovernmental	99,463	3,700	49,074	-	(3,700)	-100.00%
Charge for Service	1,751,990	1,621,274	1,621,274	184,925	(1,436,349)	-88.59%
Use of Money & Property	765,615	140,542	215,542	115,000	(25,542)	-18.17%
Other	(9,049)	-	-	-	-	0.00%
Transfer In	(972)	-	-	-	-	0.00%
Use of Fund Balance	-	52,264	52,264	33,618	(18,646)	-35.68%
<b>Revenue</b>	<b>\$ 3,767,694</b>	<b>\$ 2,855,289</b>	<b>\$ 2,975,663</b>	<b>\$ 1,183,543</b>	<b>\$ (1,671,746)</b>	<b>-58.55%</b>
Salaries & Benefits	847,435	854,981	-	29,986	(824,995)	-96.49%
Gen Operating & Maintenance	1,841,705	1,113,930	-	303,557	(810,373)	-72.75%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	1,176,305	886,378	-	850,000	(36,378)	-4.10%
<b>Expenses</b>	<b>\$ 3,865,445</b>	<b>\$ 2,855,289</b>	<b>\$ 2,980,762</b>	<b>\$ 1,183,544</b>	<b>\$ (1,671,745)</b>	<b>-58.55%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Special Revenue Fund						
Municipal Court	5.00	5.00	1.00	1.00	(4.00)	(4.00)
Neighborhood Services	50.00	8.75	20.00	3.60	(30.00)	(5.15)
Parks and Recreation	96.00	17.40	-	-	(96.00)	(17.40)
<b>Total</b>	<b>151.00</b>	<b>31.15</b>	<b>21.00</b>	<b>4.60</b>	<b>(130.00)</b>	<b>(26.55)</b>

### FUND PURPOSE AND GOALS

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

**Community Program Projects.** The Neighborhood Services Department and Park and Recreation Department manage various Community Program projects of the Special Purpose Fund established to provide enhanced programming and additional staffing for extended operational hours for each community center:

- *Neighborhood Service Department:* Andrew Doc Session Community Center, Martin Luther King Community Center, North Tri Community Center, Southside Community Center, Worth Heights Community Centers.
- *Park & Recreation Department:* Fire Station Community Center, Greenbriar Community Center, Handley Community Center, Highland Hills Community Center, RD Evans Community Center, Riverside Community Center, Southwest Community Center, Sycamore Community Center, Thomas Place Community Center, Chisholm Trail Community Center, Victory Forest Center.

**Day Camp Project.** The Day Camp project of the Special Purpose Fund was established to provide enhanced programming and management of the Summer Day Camp Program and intercession programs through the collection of registration fees and receipt of private donations and grant.

# Special Project Funds

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**Nature Center Entry Fee Project.** The Nature Center Entry Fee project of the Special Trust Fund was established in 2005 with the establishment of a user fee structure and an entry gate to the Nature Center and Refuge. In accordance with the resolution, the Park and Recreation Department is authorized to make administrative changes to fees that do not exceed the sum of the Annual Consumer Price Index and with thirty days notification to the City Council for review.

**Law Enforcement Officer Standards and Education (LEOSE) Project.** The State Comptroller of Public Accounts is directed, under Section 1701.157 of the Texas Occupations Code, to make allocations from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. LEOSE funds are used to provide necessary training, as determined by the City Marshal, to full-time law enforcement support personnel within the Marshal Division including all Deputy City Marshals and tele communicators.

**Court Security Project.** The Court Security Project of the Special Purpose Fund was established under the authority of Article 102.017 of the Texas Code of Criminal Procedure to provide security services, including personnel and security equipment, for buildings that house the operations of the Municipal Court.

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

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

**Truancy Prevention & Diversion Project.** The Truancy Prevention & Diversion Project of the Special Purpose Fund was established under the authority of Article 102.015 of the Texas Code of Criminal Procedure. This legislation allows a governing body of a municipality by ordinance to create a juvenile case manager fund.

**Cable T.V. Project.** The Cable T.V. Project of the Special Purpose Fund was established to manage and fund the city's cable television operation, and creation of original programming hours to exceed state requirements for the two cable television access channels under the city's management.

**Animal Adoption Center** The Animal Adoption Center project of the Special Purpose Fund was established to cover unplanned capital or facility maintenance needs at the animal shelter.

**Housing Summit Project.** The Housing Summit Project of the Special Purpose Fund was established to bring awareness to the low and moderate income citizens about the benefits of Home Buyer Assistance Program. The program assists citizens with the down payment and closing costs expenses when purchasing a new home.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes the transfer of 126 positions to the General Fund, of which 96 AP's (17.4 FTE) are from the Parks and Recreation Department and 30 AP's (5.40 FTE) from Neighborhood Services Department.

# Special Project Funds

## Special Purpose Project List

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
CABLE T. V. P_S00022	1,318,060	1,037,509	1,037,509	850,000	(187,509)	-18.07%
ANIMAL ADOPTION CENTER P_S00026	2,309	100,000	100,000	100,000	-	0.00%
COURT TECHNOLOGY FEES P_S00095	265,698	174,551	174,551	188,169	13,618	7.80%
TRUANCY PREVENTION & DIVERSION P_S00097	1,050	36,678	36,678	30,374	(6,304)	-17.19%
HOUSING SUMMIT DONATIONS P_S00108	8,161	15,000	15,000	15,000	-	0.00%
<b>Total Project</b>	<b>\$ 1,595,278</b>	<b>\$ 1,363,738</b>	<b>\$ 1,363,738</b>	<b>\$ 1,183,543</b>	<b>\$(180,195)</b>	<b>-13.21%</b>

Note: These are the projects that are being appropriated for FY2020. These projects are life to date.

# **Gas Endowment Funds**

# Gas Endowment Funds

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## Gas Endowment Fund Statement

### FUND PURPOSE AND GOALS

The Endowment Gas Lease funds were established for the purpose of housing specific gas well revenues intended to remain intact and allow for the investment of the funds in accordance with the Financial Management Policies. The revenue generated from the investment of the funds would be a long-term source of income, to be spent for specific purposes. The trustee, in close cooperation with the Chief Financial Office/Director of Finance, recommends to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust is determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council.

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

- Capital projects with a minimum 10-year useful life.
- To provide matching grant funds to leverage funds for capital projects.
- Technology with a minimum 5-year useful life.
- Acquisition of equipment and fleet assets including contributions to a revolving replacement fund.
- To fund one-time community-wide economic and neighborhood development initiatives and projects.
- To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property).
- To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the city's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and city affiliated corporation funds) during that reporting period.
- To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines.
- To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated city fund, to meet the minimum reserve requirements established for that fund.
- To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

### Aviation Endowment Fund

This fund includes bonus, royalty and other natural gas related fee revenue derived from airport property, including pipeline easements and license agreements, which are recorded in the Municipal Airports fund and allocated in the following manner:

- Fifty percent to the Airports Gas Lease Project fund for Aviation Capital Improvement Projects.
- Fifty Percent to the Aviation Endowment Gas Lease Fund.

# Gas Endowment Funds

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## General Endowment Funds

This fund includes all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other city property, including unrestricted park land, will be allocated as follows:

- Fifty percent of the revenue will be allocated to the Capital Projects Reserve Fund.
- Fifty percent of the revenue will be allocated to the General Endowment Gas Lease Fund.

## PARD Council Restricted Gas Funds

Bonus revenues from gas leases associated with park land are recorded in the Park Gas Lease Project Fund and are designated for use for capital improvements at the park where the gas leases are located. Royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions require proceeds to be spent within the park system, except for the Nature Center, shall be allocated as follows:

- Fifty percent to the Park Gas Lease Project Fund.
- Fifty Percent to the Park System Endowment Gas Lease Fund.

## PARD Dedication Fees Fund

Revenues associated with neighborhood projects for the City. The PARD Dedication Fees Fund shall be provided with such revenue as may be secured from fees from the neighborhood developers.

## Water & Sewer Endowment Fund

Funds from Water and Sewer property and park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

All other revenue derived from Water and Sewer assets will be allocated as follows:

- Seventy-five percent to Water and Sewer Gas Lease Capital Projects Fund.
- Twenty-five percent of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

# Gas Endowment Funds

## Gas Endowment Project List

### Gas Lease Bank Fees P\_100801

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
PARD Endowment Gas Lease	54,862	97,000	97,000	97,000	-	100.00%
General Endowment Gas Lease	77,199	166,000	166,000	166,000	-	100.00%
Aviation Endowment Gas Lease	157,355	279,000	279,000	279,000	-	100.00%
Water/Sewer Endowmt Gas Lse	31,367	59,000	59,000	59,000	-	100.00%
Lake Worth Gas Lse Cap Project	-	-	-	78,157		
PARD Gas Lease Capital Project	-	-	-	10,478		
Municipal Golf Gas Lease Capital Project	-	-	-	3,147	3,147	0.00%
General Gas Lease Capital Project	-	-	-	37,887	37,887	0.00%
Aviation Gas Lease Capital Project	-	-	-	43,343	43,343	0.00%
Water/Sewer Gas Lease Capital Project	-	-	-	28,849	28,849	0.00%
<b>Total</b>	<b>\$ 320,784</b>	<b>\$ 601,000</b>	<b>\$ 601,000</b>	<b>\$ 802,861</b>	<b>\$ 113,226</b>	<b>100.00%</b>

The Gas Lease Bank Fees project is used to record the bank fees paid for these funds. This project allows the city to track these specific expenses separate from other uses of the funds. This project reflects all gas well funds both Operating and Capital type funds.

### Gas Lease Transfer Out P\_101770

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
PARD Endowment Gas Lease	634,015	10,402	10,402	11,371	969	9.32%
General Endowment Gas Lease	818,752	231,482	231,482	435,378	203,896	88.08%
Aviation Endowment Gas Lease	1,548,856	81,827	81,827	46,221	(35,606)	-43.51%
Water/Sewer Endowmt Gas Lse	312,492	15,343	15,343	8,475	(6,868)	-44.76%
PARD Gas Lease Capital Project	-	-	-	524,970	524,970	0.00%
Municipal Golf Gas Lease Capital Project	-	-	-	3,383	3,383	0.00%
General Gas Lease Capital Project	-	-	-	38,452	38,452	0.00%
PARD Dedication Fees	-	211,578	211,578	211,578	-	0.00%
<b>Total</b>	<b>\$ 3,314,115</b>	<b>\$ 550,632</b>	<b>\$ 550,632</b>	<b>\$ 1,279,828</b>	<b>\$ 729,196</b>	<b>132.43%</b>

The Gas Lease Transfer Out project tracks the administrative charges for management of the gas lease funds. This project allows the specific expenses related to these administrative duties where funds are transferred from the operating and capital funds to the general fund.

# Proprietary Funds



# Enterprise Funds

# Enterprise Funds

## Enterprise Fund Statement FUND 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%
<b>Total Revenues</b>	<b>606,750,435</b>	<b>581,772,762</b>	<b>582,163,280</b>	<b>598,646,837</b>	<b>16,874,075</b>	<b>2.90%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>10,615,197</b>	<b>11,115,197</b>	<b>6,908,041</b>	<b>(3,707,156)</b>	<b>-34.92%</b>
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%
<b>Total Expenses</b>	<b>581,167,568</b>	<b>591,619,705</b>	<b>593,169,212</b>	<b>605,228,979</b>	<b>13,609,274</b>	<b>2.30%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>768,254</b>	<b>109,265</b>	<b>325,899</b>	<b>(442,355)</b>	<b>-57.58%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 25,582,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### FUND PURPOSE AND GOALS

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

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

**The Municipal Parking Fund** is managed by the Transportation and Public Works Department and maintains five parking garages, twenty surface lots and 2,700 metered spaces. Revenues are generated from fees charged to user of those surface lots, garages and street metered parking spaces, the lease of office and retail space and fines collected from parking ordinance violations. Operations are financed from these revenue and debt is issued for large capital projects.

## Enterprise Funds

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

**The Stormwater Utility Fund** has the responsibility of providing stormwater management to approximately 220,000 residential, commercial and industrial customers. Program operations are financed through utility fees for residents and commercial customers based on the measure of impervious surface area or equivalent. Residential units charges are collected from residents through a monthly fee added to their water bill.

**The Water and Sewer Fund** is responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation and wholesale customers. The fund services approximately 1.3 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of service used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

# Enterprise Funds

## Municipal Airports

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
License & Permits	-	25,000	25,000	35,400	10,400	41.60%
Charge for Service	2,845,000	2,705,493	2,705,493	3,387,421	681,928	25.21%
Use of Money & Property	4,781,069	4,339,875	4,339,875	4,588,585	248,710	5.73%
Other	108,150	19,440	19,440	20,540	1,100	5.66%
Transfer In	74,301	59,501	59,501	59,501	-	0.00%
<b>Revenue</b>	<b>\$ 7,808,520</b>	<b>\$ 7,149,309</b>	<b>\$ 7,149,309</b>	<b>\$ 8,091,447</b>	<b>942,138</b>	<b>13.18%</b>
Salaries & Benefits	2,064,122	2,131,926	2,131,926	2,521,650	389,724	18.28%
Gen Operating & Maintenance	2,982,876	3,708,082	3,608,082	3,967,314	259,232	6.99%
Transfer Out & Other	828,079	1,309,301	1,409,301	1,602,483	293,182	22.39%
<b>Expenses</b>	<b>\$ 5,875,078</b>	<b>\$ 7,149,309</b>	<b>\$ 7,149,309</b>	<b>\$ 8,091,447</b>	<b>942,138</b>	<b>13.18%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	26.00	25.48	27.00	26.48	1.00	1.00
<b>Total</b>	<b>26.00</b>	<b>25.48</b>	<b>27.00</b>	<b>26.48</b>	<b>1.00</b>	<b>1.00</b>

### FUND PURPOSE AND GOALS

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

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

Meacham, constructed in 1925, was the first airport in the Fort Worth system, and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham, who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation Aviation Division. Meacham has two runways, precision instrument approaches, and a 24-hour FAA control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

Spinks became a part of the system in 1988 when the Oak Grove Airport was acquired from a private operator Maurice Hunter "Pappy" Spinks, a renowned aerobatic competitor/promoter and aviation manufacturer. Spinks

# Enterprise Funds

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has two runways, a precision instrument approach, and an FAA contract control tower. A variety of companies that provide aviation services choose Spinks as a base of operations.

## MAJOR ACCOMPLISHMENTS

The Aviation Department has secured \$5.1M in Federal funding for Taxiway C at Spinks Airport, allowing for movement of larger Group III aircraft on the East side of Spinks. Additionally, \$9M in funding was secured for completion of the Meacham Midfield Redevelopment Project. This was master planned over a three year period scheduled for completion in 2020, but will now be complete in 2019.

Spinks Airport has experienced its first year as a financially self-sustaining airport, allowing it to meet its grant assurance requirements and position itself for additional funding opportunities through the State Aviation Division.

Alliance has also secured \$8M in discretionary Federal funding for the ongoing noise mitigation efforts for neighborhoods surrounding Alliance Airport. Possible noise mitigation efforts include sound proofing, land acquisition and home market value guarantees.

With the Alliance Runway Extension project, the Aviation Department was able to secure discretionary funding to address safety concerns at Alliance Airport by extending taxiway Papa. Amazon Air will be the first tenant to build along this taxiway, with the potential of \$1M in additional landing fee revenue to the airports in 2020.

Meacham Airport has completed construction and fully implemented a full service Customs facility. Revenue is exceeding expectations with the possibility of full cost recovery by 2021.

## FY2020 DISCUSSION

The FY2020 Adopted Budget increases over prior year primarily for personnel related costs and a slight increase in pay-as-you-go capital funding. The budget increases by 1 AP/1.00 FTE for an airport administration position. The FY2020 budget does not contain any significant service level changes over prior year.

## HORIZON ISSUES

The selection process for new business in the Midfield Redevelopment Project at Meacham Airport will present a challenge, as demand is high and land is limited. Aviation will continue to review options for future land acquisition in order to meet the tenant's needs.

Continuous focus on Federal and State funding is needed to maximize capital investment at all three airports. Fort Worth is well positioned for available funding as long as Texas is prioritized by the Federal Aviation Administration. Historically, Texas has not received an adequate share of funding based on capital improvements needs and number of Texas airports within the National Plan of Integrated Airport Systems.

With rapid residential development in North Fort Worth, aircraft noise continues to be a point of concern for Alliance Air Service and the Aviation Department. The Department is currently discussing the potential for a mandatory avigation easement with the City of Haslet and continues to work with the FAA to mitigate the airport's noise impact on the community. The recent noise assessment completed in preparation for Amazon Air brought to light the need for additional mitigation efforts and has resulted in an additional \$8M in funding for this purpose.

# Enterprise Funds

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Management</b>				
Manage, supervise and coordinate the activities and operations of all Airports.				
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Spinks)	\$ 8,200,249	\$ 4,959,476	\$ 1,000,000	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Mecham)	\$ 3,694,252	\$ 3,959,439	\$ 1,000,000	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Alliance)	\$ 2,604,494	\$ 2,070,211	\$ 1,000,000	\$ 1,000,000
<b>Operations</b>				
Perform direct monitoring and evaluation of the airside and landside operational, safety and security functions. Administer all applicable federal, state and local rules, regulations and procedures; perform community relations functions.				
% of time airport status is 'open' (Spinks)	99%	99%	98%	98%
% of time airport status is 'open' (Mecham)	100%	99%	98%	98%
% of time airport status is 'open' (Alliance)	100%	100%	98%	98%
<b>Maintenance</b>				
Provide a well maintained airport environment through proper planning and scheduling of routine and unscheduled maintenance.				
% of work orders addressed within 24 hours (Spinks)	100%	100%	90%	90%
% of work orders addressed within 24 hours (Mecham)	98%	100%	90%	90%
% of work orders addressed within 24 hours (Alliance)	100%	100%	90%	90%
<b>Business Development</b>				
Attract businesses to the Airport and increase revenue through ground and hangar leases.				
Hangar occupancy rate (Spinks)	100%	100%	90%	90%
Hangar occupancy rate (Mecham)	100%	100%	90%	90%
Hangar occupancy rate (Alliance)	100%	100%	90%	90%
<b>Business Development</b>				

# Enterprise Funds

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Attract businesses to the Airport and increase revenue through ground and hangar leases.

Ground lease rates and charges at or above market (Spinks)	\$	0.27	\$	0.30	\$	0.31	\$	0.19
Ground lease rates and charges at or above market (Mecham)	\$	0.42	\$	0.45	\$	0.47	\$	0.35
Ground lease rates and charges at or above market (Alliance)	\$	0.44	\$	0.46	\$	0.49	\$	0.38

# Enterprise Funds

## Municipal Parking

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
License & Permits	11,058	12,363	12,363	13,800	1,437	11.62%
Charge for Service	8,346,561	8,609,544	8,531,616	7,612,900	(996,644)	-11.58%
Fines & Forfeitures	764	-	-	-	-	0.00%
Use of Money & Property	234,211	131,880	209,808	209,928	78,048	59.18%
Other	164,106	11	11	11	-	0.00%
<b>Revenue</b>	<b>\$ 8,756,699</b>	<b>\$ 8,753,798</b>	<b>\$ 8,753,798</b>	<b>\$ 7,836,639</b>	<b>\$ (917,159)</b>	<b>-10.48%</b>
Salaries & Benefits	801,157	1,156,653	1,066,653	1,218,092	61,439	5.31%
Gen Operating & Maintenance	2,455,264	2,617,461	2,707,461	3,166,694	549,233	20.98%
Transfer Out & Other	4,312,063	4,979,684	4,979,684	3,451,853	(1,527,831)	-30.68%
<b>Expenses</b>	<b>\$ 7,568,484</b>	<b>\$ 8,753,798</b>	<b>\$ 8,753,798</b>	<b>\$ 7,836,639</b>	<b>\$ (917,159)</b>	<b>-10.48%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	18.00	18.00	18.00	18.00	-	-
<b>Total</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>	<b>-</b>

### FUND PURPOSE AND GOALS

The Parking Services division, in the Transportation and Public Works department, maintains and manages six parking garages, 20 surface lots and over 3,000 metered parking spaces citywide.

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

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

### MAJOR ACCOMPLISHMENTS

Development and implementation of a city wide Residential Parking Program that covered the three existing pilot program areas and two additional potential areas. Developed program procedures and converted the three pilot areas with permanent parking signage and issued over 900 parking permits to residential occupants.

In collaboration with the new Pinnacle Bank development along Lancaster Avenue, the Parking department entered into a parking lease agreement which provides 25 parking spaces for city employees.



# Enterprise Funds

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Implemented on-street metered parking in the West 7<sup>th</sup> Urban Village core area that provides over 200 spaces of parking and increases the availability of parking for area patrons. As part of this effort, remote parking facilities were developed by area merchants and the Fort Worth ISD at their Farrington Field parking lot for employees and patrons.

## FY2020 DISCUSSION

The FY2020 Adopted Budget decreases revenue by 10% due to the impact of the new parking tax (50% of all fees charged, up to \$5.00) to be applied to the Dickies arena, which will reduce revenue from Dickies by 50%.

There are no significant changes in service level represented in the FY2020 Adopted Budget.

## HORIZON ISSUES

Near Southside & Magnolia District

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

Expansion in the Residential Permit Parking program

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

Technology implementation to drive process improvements and innovation and reduce process time

- License Plate Readers – Improve tracking of parking compliance at parking lots and on-street locations and those vehicles with a high number of outstanding citations.
- Automated Reservation System & Guidance System – Provide technology to guide drivers to available parking locations and as well as reserving a space in city parking lots and garages.
- Automate Taylor Street Garage – Install parking gates to the Taylor Street garage to control access and improve security within the garage.
- Improve parking control equipment and system across the WRMC parking assets which will enable the WRMC campus to be integrated with the Dickies arena.
- E-Ticket Writer – Conversion of the current citation writing from manual ticket process to an electronic ticket writer which will provide improved accuracy and process time.

Parking Citation Benchmarking & Fee Increase

- Benchmarking of major Texas cities parking related citation amounts and using this data to assess current Fort Worth citation standards – cooperative effort with Municipal Court; the last time this was performed was in FY2009.

Greater West 7<sup>th</sup> Urban Village Area

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

# Enterprise Funds

## Solid Waste

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
License & Permits	15,825	18,785	18,785	18,785	-	0.00%
Charge for Service	53,948,828	54,200,833	54,200,833	56,136,786	1,935,953	3.57%
Use of Money & Property	4,162,073	4,022,413	4,022,413	4,050,634	28,221	0.70%
Other	3,940,275	5,514,925	5,514,925	2,298,233	(3,216,692)	-58.33%
Transfer In	2,389,180	2,330,000	2,330,000	-	(2,330,000)	-100.00%
Use of Fund Balance	-	1,615,197	2,115,197	6,908,041	5,292,844	327.69%
<b>Revenue</b>	<b>\$ 64,456,181</b>	<b>\$ 67,702,153</b>	<b>\$ 68,202,153</b>	<b>\$ 69,412,479</b>	<b>\$ 1,710,326</b>	<b>2.53%</b>
Salaries & Benefits	8,180,588	8,523,097	8,512,097	8,887,996	364,899	4.28%
Gen Operating & Maintenance	46,357,399	49,620,576	49,631,576	53,277,753	3,657,177	7.37%
Transfer Out & Other	10,715,098	9,558,480	10,058,480	7,246,730	(2,311,750)	-24.19%
<b>Expenses</b>	<b>\$ 65,253,085</b>	<b>\$ 67,702,153</b>	<b>\$ 68,202,153</b>	<b>\$ 69,412,479</b>	<b>\$ 1,710,326</b>	<b>2.53%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	116.00	116.00	116.00	116.00	-	-
<b>Total</b>	<b>116.00</b>	<b>116.00</b>	<b>116.00</b>	<b>116.00</b>	<b>-</b>	<b>-</b>

### FUND PURPOSE AND GOALS

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

The Solid Waste Fund has five functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations, the environmental collection center, provides illegal dump investigation and clean up, litter abatement, street sweeping of key strategic roadways and dead animal collections; Community Education provides public education and outreach; Planning & Research develops and oversee long term plans for Solid Waste and other areas within the Code Compliance Department and advancing the Material Management Program to engage the business and industrial waste producers.

The Solid Waste Fund pays for the collection of sidewalk containers, mitigates and investigates all illegal dumping activity, and litter abatement throughout the City. Additionally, Solid Waste pays a percentage of Code Enforcement (based on solid waste enforcement hours). Revenues collected under the grant of privilege are passed through to Transportation and Public Works to off-set road wear and tear from commercial service providers.

# Enterprise Funds

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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

## MAJOR ACCOMPLISHMENTS

Since the city's 2017-2037 Comprehensive Solid Waste Management Plan was adopted, the Solid Waste Area Command has been successful in accomplishing the following:

- Advanced two grant-funded projects (\$49k Organic Recycling & \$95k Styrofoam Recycling totaling \$144k) through the Texas Commission on Environmental Quality – North Central Texas Council of Government.
- Advanced the city's Material Management Program Team and engaged more than 350 Fort Worth businesses, multi-family complexes, industry and institutions towards greater waste minimization and recycling efforts in the first full year.
- Expanded the contracted Litter Abatement Program with CleanSlate to assist city staff with cleaning up littered areas (public and private) throughout the community as well as supporting the Northside Neighborhood Services Revitalization Program.
- Improved the criminal enforcement and response time associated with illegal dumpsites (more than 25% of sites were abated by violator/owner) through coordination of Code's surveillance camera systems between the Environmental Investigation Unit and the Police Department team.
- Reduced the City's annual Residential Recycling contamination rate from 27% to 22% through targeted outreach efforts combined with strategic curb-based enforcement activities through the City's Blue Crew team.
- Implemented Phase I of the HEAT/ITSM software upgrade project in conjunction with ITS for future enhancements and improvement within the Solid Waste service levels.
- Advance the Southeast Landfill Preservation Plan and high-BTU landfill gas to energy system to help increase the capacity and life of the landfill while benefiting from the existing landfill gas generation.

## FY2020 DISCUSSION

The FY2020 Adopted Budget includes significant revenue shortfall associated with reduced recycling revenues around \$3.3M along with increased recycling costs, contract collection costs and other customary cost increases over time. A consultant has been hired and is already working on evaluating contracts, contractor performance, best practices, opportunities for system adjustments, etc. A plan to correct this imbalance will be presented to the City Council in the fall of 2019. The fund is forecasted to be out of compliance with one of the three reserve requirements.

## HORIZON ISSUES

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

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

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

Finally, enhancements to the city's litter abatement and street sweeping programs are planned for implementation following the future residential rate increase.

# Enterprise Funds

## Stormwater Utility

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	38,621,121	39,993,499	39,993,499	44,302,007	4,308,508	10.77%
Use of Money & Property	226,838	250,000	250,000	150,000	(100,000)	-40.00%
Other	3,998	1,000	1,000	1,000	-	0.00%
Transfer In	24,530	50,000	430,518	42,600	(7,400)	-14.80%
Use of Fund Balance	-	9,000,000	9,000,000	-	(9,000,000)	-100.00%
<b>Revenue</b>	<b>\$ 38,876,486</b>	<b>\$ 49,294,499</b>	<b>\$ 49,675,017</b>	<b>\$ 44,495,607</b>	<b>\$ (4,798,892)</b>	<b>-9.74%</b>
Salaries & Benefits	7,888,508	9,144,182	9,144,182	9,488,767	344,585	3.77%
Gen Operating & Maintenance	5,292,457	5,852,020	5,897,317	6,793,374	941,354	16.09%
Transfer Out & Other	27,494,324	34,298,297	34,253,000	28,213,466	(6,084,831)	-17.74%
<b>Expenses</b>	<b>\$ 40,675,289</b>	<b>\$ 49,294,499</b>	<b>\$ 49,675,017</b>	<b>\$ 44,495,607</b>	<b>\$ (4,798,892)</b>	<b>-9.74%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	112.00	109.25	112.00	110.70	-	1.45
<b>Total</b>	<b>112.00</b>	<b>109.25</b>	<b>112.00</b>	<b>110.70</b>	<b>-</b>	<b>1.45</b>

Note: Restated.

### FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 220,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Division is responsible for managing program resources to protect people and property from harmful stormwater runoff by: effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

### MAJOR ACCOMPLISHMENTS

The following capital projects were completed, improving drainage capacity and mitigating flood hazards:

- Kinsale Drainage Improvements
- Ludelle Channel Concrete Rehabilitation
- Keller - Haslet Culvert Improvement
- Wicklow Court Drainage Improvements
- Morrison Channel repair
- Seventh and Carroll Storm Drain repair
- Daggett Street Storm Drain
- Judkins and Nies Drainage Improvements
- Hazardous Road Overtopping Safety Improvements (multiple locations)

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- NW 35th Hazardous Road Overtopping Mitigation
- Greenfield Acres Drainage Improvements Phase 1 (detention basin)

The Storm Drain Rehabilitation Program increased evaluation on the condition of existing public storm drain infrastructure to identify and prioritize rehabilitation project needs and to program critical projects for construction.

Enhancements to the City's flood warning system increased system monitoring sites and system reliability while improving the accessibility of real time information to the public. To increase awareness of the public safety information available through the flood warning system, a significant public engagement effort is ongoing.

The Stormwater Program was recognized in *Stormwater* magazine, for the update of the strategic master plan.

Working toward the establishment of a Local Floodplain Policy, the Department completed public engagement with stakeholders and citizens. Stakeholder groups included an overall Policy Working Group, a Real Estate Guidance Group, representatives from the local chapter of the American Council of Engineering Companies and citizens to ensure that the outcome of the initiative is fully informed by and responsive to the input and perspectives of key stakeholders.

Acquired key system management/maintenance data on 65% of the channel system under the channel inventory initiative. The inventory for the balance of the system will be completed in FY2020.

## **FY2020 DISCUSSION**

As a part of the FY2020 budget process, a major program review was conducted to re-assess program priorities, service levels, and associated resource allocations. Key program gaps and the resource needs were identified to increase service levels in those areas. During FY2020 there will be further discussion about the potential for increasing stormwater utility fees to increase service delivery in the highest priority areas: Hazardous Road Overtopping mitigation, pipe rehabilitation, and flood warning systems upgrade, expansion, and improved community accessibility to real-time warning information. In addition to the potential for increasing revenues and service levels via a fee increase, existing resources are being reallocated based on priorities (e.g. shifting inlet cleaning resources to pipe condition assessment to support the identification and prioritization of rehabilitation projects). A key potential step that will be considered and decided upon in FY2020 is whether or not to accelerate critical hazard mitigation projects through the sale of revenue bonds. The program has not sold debt since 2012. All of the discussions on this have been, and will continue to be informed by the input of the program stakeholder group.

There are no significant changes in service level represented in the FY2020 Adopted Budget.

## **HORIZON ISSUES**

As the city's stormwater infrastructure continues to age, development of a proactive infrastructure rehabilitation program is critical to maintaining system performance. Prioritizing storm drain rehabilitation needs and implementing more storm drain rehabilitation projects is the first step the program is taking to ensure the system continues to function as designed. As more emphasis is placed on understanding the existing condition of the program's infrastructure, a better understanding will be achieved on the impact rehabilitation needs may have on program resources.

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

Stormwater's participation in the Citywide Customer Relationship Management (CRM) initiative makes it easier for citizens to access government services by initiating a request for service through mobile applications using their smartphone or PC. The easier access and improved routing and transparency of communication will improve the city's responsiveness to citizen requests and allow process efficiencies. During FY2020 the Program will be monitoring how the availability and use of the CRM system impacts the number of service requests and service level expectations.

The outcome of the Local Floodplain Policy initiative and the review of the impact of volume increases from private development could affect the service level requirements from the Stormwater Development Services section. Currently, there is no dedicated fee for SDS reviews. As a part of the FY2021 budget process, the potential for a dedicated fee will be considered along with a review of all development permitting fees.

A future Master Plan initiative that will involve significant stakeholder engagement includes communicating about channel erosion hazards and developing of a private property channel erosion policy. The policy will outline how the city will respond to significant channel erosion problems that are not located within public drainage easements and identify how channel erosion problems could be prevented in the future.

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

# Enterprise Funds

## Water and Sewer FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
License & Permits	1,386,612	798,600	798,600	1,387,004	588,404	73.68%
Charge for Service	452,784,464	428,152,033	428,152,033	443,263,904	15,111,871	3.53%
Use of Money & Property	1,736,105	1,046,752	1,056,752	1,427,293	380,541	36.35%
Other	12,077,428	9,965,029	9,965,029	9,965,847	818	0.01%
Transfer In	18,867,940	19,525,786	19,525,786	19,674,658	148,872	0.76%
<b>Revenue</b>	<b>\$486,852,549</b>	<b>\$459,488,200</b>	<b>\$459,498,200</b>	<b>\$475,718,706</b>	<b>\$ 16,230,506</b>	<b>3.53%</b>
Salaries & Benefits	72,764,567	77,838,694	77,838,694	81,116,845	3,278,151	4.21%
Gen Operating & Maintenance	184,060,963	195,233,117	196,743,117	197,814,956	2,581,839	1.32%
Debt Service Accts	2,293,602	1,767,314	1,767,314	1,767,314	-	0.00%
Transfer Out & Other	202,676,500	184,649,075	183,149,075	195,019,591	10,370,516	5.62%
<b>Expenses</b>	<b>\$461,795,632</b>	<b>\$459,488,200</b>	<b>\$459,498,200</b>	<b>\$475,718,706</b>	<b>\$ 16,230,506</b>	<b>3.53%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	990.00	966.45	998.00	972.13	8.00	5.68
W&S Capital Projects	-	19.72	-	24.06	-	4.34
<b>Total</b>	<b>990.00</b>	<b>986.17</b>	<b>998.00</b>	<b>996.19</b>	<b>8.00</b>	<b>10.02</b>

Note: Restated.

### FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. The City of Fort Worth Water Department (the Utility) serves approximately 1.3 million people in Fort Worth and 30 surrounding communities. Operations are financed through a rate structure based on the amount of services used, which is billed to customers on a monthly basis. Debt is issued for large capital projects.

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

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



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

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

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

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

The Plant Operations Division treats and distributes a safe water supply to meet customer needs and operates five water treatment plants and various water storage and pumping facilities located throughout the city. It is responsible for the metering of all the wholesale customer cities' water and sewer services. The division also provides sewer treatment through one water reclamation facility and treats biosolids for beneficial re-use through land application. The facility re-uses biogas resulting from the treatment process within the facility to reduce its energy demand.

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

## **MAJOR ACCOMPLISHMENTS**

The Water Department has addressed several important initiatives over the last year, including:

**Asset Management Implementation:** The utility conducted an asset management maturity assessment with multiple divisions using asset management landscape tools in the early part of FY2019 to provide insight on areas of strength and where improvements are needed. One of the identified areas of improvement is establishing an Asset Management Policy. By the end of FY2019, the Asset Management Policy will be finalized. The policy will provide the governance framework for creating the Strategic Asset Management Plan (SAMP) in FY2020. The SAMP will in turn guide the process of strategic planning for assets and whole life cycle

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management. The SAMP will also provide direction for establishing future specific asset management plans for various asset systems.

**Lead Service Line Identification, Inventory and Replacement Program:** The Utility continues to identify lead service lines in the water distribution system with work inside the Loop I-820 substantially completed (99 percent). The area inside the loop was targeted to complete first because it has older homes that were built when the use of lead was more prevalent. To-date, lead has been found in 1,666 (less than 1 percent) of city-side service lines and in only three locations outside Loop I-820. The Utility has replaced 970 of these lead service lines to-date. The Utility's goal is to replace all city-side lead service lines by 2021. In only 10 instances has lead been found on the customer side service line. Once found, staff is notifying the homeowners and renters to replace the lead services.

**Former Riverside Wastewater Treatment Plant Voluntary Clean-Up Program:** The Utility finalized the cleanup of the former Riverside Wastewater Treatment Plant in accordance with Environmental Protection Agency (EPA) and Texas Commission on Environmental Quality (TCEQ) regulations. The Voluntary Cleanup Program is substantially complete, with only demolition of old structures and minimal sludge lagoon excavation and disposal remaining. On September 28, 2018, TCEQ issued a letter of concurrence for No Further Action in soils in Sector 1 and for Sector 2 on May 14, 2019.

**Update of Installation Policy and Design Criteria for Water, Wastewater and Reclaimed Water Infrastructure:** This manual establishes the policies and procedures governing facilities as well as design criteria for water, wastewater and reclaimed water systems to assist engineers in preparing designs for the construction of these facilities. These policies, procedures and criteria are applicable to engineering planning and design work performed by the Utility, engineering firms engaged by the city, or by other public or private interests. The City Council adopted the policy on May 7, 2019.

**Wholesale Agreements:** The Utility entered into uniform Wholesale Water Service Agreements with the Cities of Willow Park and Hudson Oaks in early 2019. Both cities are located in eastern Parker County, which is near Fort Worth's Westside Water Treatment Plant on the far west side of the city. The city's Extraterritorial Jurisdiction (ETJ) is directly adjacent to the city limits of Willow Park. Willow Park and Hudson Oaks are sharing the cost of the buy-in and construction to connect with Fort Worth's water supply. The uniform Wholesale Water Agreements expire on September 30, 2031, and the Utility now provides wholesale water service to 32 customers.

**MyH2O Program:** Fully implemented, the MyH2O program will provide retail customers with new tools and information to better understand and manage their water use, promote efficiencies from treatment to tap and improve processes and operations across the Utility. The program is being executed over a multi-year period in several phases. In FY2019 the Utility has nearly completed Phase I, consisting of the planning, system design and acquisition of network infrastructure, and has begun the Phase II deployment to approximately 11,000 customer locations. The Utility has held two Open House forums to provide education and outreach to affected customers and has begun exchanging meters in the initial deployment area of the city. In addition, more than 400 large meters have been exchanged with AMI meters and are ready for activation. City staff are moving forward with full systems integrations and development of the customer portal. City staff will validate the performance results prior to full deployment across the city.

**Renewable Natural Gas Agreement:** The City Council approved an agreement with Renovar Arlington, LTD. to allow the City to supply digester biogas generated at the Village Creek Water Reclamation Facility (VCWRF) to the recently constructed Renovar Arlington renewable natural gas (RNG) facility. The RNG facility has the ability

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to clean digester biogas to pipeline quality natural gas standards for injection into a common carrier natural gas pipeline, with transportation to a qualified end user to generate Renewable Identification Number (RIN) credits under the EPA Renewable Fuel Standards Program. These credits can be sold to obligated parties needing them for regulatory compliance. This contract takes advantage of the existing pipeline connecting the RNG facility and the VCWRF biogas piping. Under the terms of the three year agreement, Renovar Arlington will pay the City a royalty on the gross revenues received from the sale of RINs, as well as the costs associated with compression and dehydration of digester biogas at VCWRF, the costs to install the gas analyzer and metering equipment at VCWRF, and the costs for compliance with the EPA Renewable Fuel Standards Program. It is anticipated that the treatment of VCWRF biogas will commence in early FY2020.

## SUMMARY OF DEPARTMENTAL AWARDS

EPA WaterSense 2018 Excellence Award: For the third consecutive year, the U.S. Environmental Protection Agency recognized the City of Fort Worth with a 2018 WaterSense® Award. This year the city was named WaterSense® Partner of the Year for its creative approach to supporting WaterSense® and promoting water efficiency. Fort Worth was honored as a 2018 WaterSense® Partner of the Year for its numerous water conservation efforts, including collaborating with EPA on a 2017 Fix a Leak Week Hispanic outreach pilot program. The pilot program consisted of culturally-relevant outreach materials focusing on finding and fixing leaks. The utility developed the materials in partnership with WaterSense®. The outreach content has been distributed and used nationally in an effort to promote water conservation.

## FY2020 DISCUSSION

The FY2020 Adopted Budget of \$475M is an increase of \$16.23M and 8 AP/8.00 FTE from the FY2019 budget. This increase is achieved with system-wide adjustments of 1.98% and 2.93% enacted in the water and sewer rates, respectively.

The Adopted Budget increases by \$872K to provide funding for the new Utility Cut Policy which will set requirements for street resurfacing following utility street cuts.

The Adopted Budget increases by \$120K and 1 AP/1.00 FTE to provide for the implementation of new regulations governing the management of hazardous waste pharmaceuticals by healthcare facilities and reverse distributors.

The Adopted Budget increases by \$204K and 2 AP/2.00 FTE to provide for the operation and maintenance of the gas turbines and the Heat Recovery Steam Generation (HRSG) systems following the transition of responsibilities from a third party contractor.

The Adopted Budget increases by \$121K and 1 AP/1.00 FTE to provide leadership for contract development and compliance working with divisional staff.

The Adopted Budget increases by \$99K and 1 AP/1.00 FTE to provide for an engineering position that will facilitate strategies across divisions for facility masterplans and optimization studies.

The Adopted Budget increases by \$95K and 1 AP/1.00 FTE to provide for a full-time, entry level position for the Utility's engineering co-op program graduates.

The FY2017 Budget increases by \$62K and 1 AP/1.00 FTE to provide for full-time inspection on critical water and sanitary sewer projects.

## Enterprise Funds

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The Adopted Budget increases by \$10K and 1 AP/1.00 FTE to provide support to project managers related to document management and tracking award documents and estimates.

The Adopted Budget increases by \$5M in required debt service payments and \$3.3M in pay-go cash to support the City Council-adopted Capital Improvement Plan and to improve debt service coverage ratios.

The Adopted Budget increases by \$2.7M for the increased City contribution to retirement due to the City Council-adopted pension reform.

The Adopted Budget increases by \$2M in Other Contractual Services to address increases in the biosolids contract due to additional flow tons and contracted rate adjustments, to provide emergency response services to main breaks, and for pump repairs and digester cleaning provided by a third party vendor.

The Adopted Budget increases by \$1.4M for the purchase of vehicles and capital equipment to replace aging fleet and equipment at treatment plants and in the field.

The Adopted Budget increases by \$771K for increases in vehicle and equipment repair and maintenance to address the needs of an aging fleet.

### HORIZON ISSUES

**Biosolids Program:** The Utility has been under contract for biosolids processing and beneficial re-use since 1994 and the existing contract expires in 2020. In FY2019 the Utility issued an RFQ and subsequent RFP in order to procure a new contract, which may include more than \$80 million in capital expenditures. To fund these capital expenditures, the Utility submitted an application for Clean Water State Revolving Loan funding from the Texas Water Development Board. The existing biosolids contract also includes management and delivery of landfill gas and operation and maintenance of the gas turbines. As part of this project, Utility staff will be evaluating whether to incorporate these functions into new contracts or transfer them to Utility staff.

**America's Water Infrastructure Act Requirements:** On October 28, 2018, the federal government signed America's Water Infrastructure Act (AWIA) into law. The law requires that each drinking water system serving a population of greater than 3,300 people assess the risks to, and resiliency of, its water system. Each water system serving more than 100,000 people must certify completion of its Risk & Resilience Assessment (RRA) to the United States Environmental Protection Agency by March 31, 2020, and certify completion of an Emergency Response Plan (ERP) by September 30, 2020. The Risk & Resilience Assessment must address 1) the risk to the system from malevolent acts and natural hazards; 2) the monitoring practices and financial infrastructure of the system; 3) the use, storage, and handling of various chemicals by the system, and 4) operation and maintenance of the system. The Utility is in the process of engaging a consultant to perform the RRA and to review Emergency Response Plans already in place for certification prior to the 2020 deadlines.

**Wastewater Certificate of Convenience and Necessity (CCN) Application:** A CCN is granted through the Public Utility Commission and enables the Utility to be the exclusive service provider for the CCN's designated geographic area. The CCN requires developers to build to the Utility's minimum standards, thereby ensuring the infrastructure already meets the Utility's standards once it becomes part of the Fort Worth system. The Utility currently has a Water CCN and is in the process of applying for a Wastewater CCN. Submitting the Wastewater CCN application will result in substantial public engagement and will trigger additional discussions regarding regionalization.

## Enterprise Funds

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**Revised Lead and Copper Rule:** This rule is under consideration by the EPA based on feedback from local stakeholders. The revised rule will finalize regulatory changes to the definition of lead free plumbing products and make other conforming changes to implement the Reduction of Lead in Drinking Water Act and the Community Fire Safety Act enacted by Congress. The final regulation is expected to result in fewer sources of lead in drinking water by implementing new standards for lead content in plumbing materials used in new installations and repairs. The revised rule is anticipated sometime in summer 2019.

**Permitting of New Water Reclamation Facility:** Wastewater originating from far west Fort Worth currently travels more than twenty miles via existing wastewater collection pipes, through the downtown area, before treatment at the Village Creek Water Reclamation Facility on the city's east side. As west Fort Worth continues to grow, many of these existing pipes will become undersized to handle the proposed wastewater loading. The decision was made to invest in the future Mary's Creek WRF in west Fort Worth that will divert the proposed wastewater flows originating from west Fort Worth, treat the wastewater to a high standard and either discharge into Mary's Creek or provide a reclaimed water source for developments interested in reuse. Land for the proposed WRF was purchased in 2011 and in January 2017 the City Council approved a contract to initiate the permitting process, which includes applying for a discharge permit with the Texas Commission on Environmental Quality. The Utility filed the permit application with the TCEQ in March 2018. TCEQ deemed the application administratively complete in May 2018 and is currently conducting its technical review. The permitting process could take up to three years. Future permitting tasks include public outreach and responding to questions from regulatory agencies. Permit issuance will be followed by design and construction procurement. Under the current CIP, construction could start as early as 2023.

**MyH2O Program:** Once the Phase II initial deployment results are tested and validated, the Utility will move forward with full city-wide deployment over several years in Phases III and IV. Full city-wide deployment of meter exchanges is expected to begin the first quarter of 2020 and is dependent upon the city's acceptance and testing of the initial deployment phase. All meters are expected to be exchanged by March 2022. Fully implemented, MyH2O will enhance the customer experience by providing valuable, personalized information about water use, improving the efficiency and options for interacting with the Utility and providing additional billing and payment capabilities. In addition, the program will improve revenue recovery, provide more frequent and granular data to address issues within the Utility's distribution system, improve system modeling and enable targeted customer outreach.

# Enterprise Funds

## SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY18 Actual	FY19 Estimated	FY20 Target	Desired Level
<b>Financial Viability</b>				
This service area focuses on the financial health of the organization. Metrics based on this perspective allow management to gauge indicators related to cash collections to funding capital debt.				
# Days cash on hand (days funded operating)	146	149	149	100-150
Ratio of outstanding debt to total assets	0.25	0.25	<=0.30	<=0.50
<b>Infrastructure Strategy &amp; Performance</b>				
This service area focuses on the condition of and costs associated with critical infrastructure assets.				
# of main breaks & leaks per 100 miles of main	41.4	27.6	<= 14.2	<= 14.2
Infrastructure Leakage Index	4.41	4.12	<3.00	<4.00
<b>Operational Optimatization</b>				
This service area ensures ongoing, timely, cost-effective, reliable and sustainable performance improvements in all facets of operations.				
# authorized water positions per 1,000 population	0.42	0.39	>= 0.39	>= 0.39
# authorized sewer positions per 1,000 population	0.39	0.37	>= 0.36	>= 0.36
<b>Water Resource Sustainability.</b>				
This service area ensures water availability consistent with current and future customer needs through long-term resource supply and demand analysis, conservation and public education.				
Gallons per capita per day (GPCD) - In City	160	159	<168	< 168
<b>Enterprise Resiliency</b>				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	12%	11%	<=10%	<=10%
<b>Customer Satisfaction</b>				
This service area provides reliable, responsive, and affordable services in line with explicit, customer accepted sevice levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.				

# Enterprise Funds

% of calls answered within 60 seconds (water call center)	76.93%	93.20%	≥85.00%	≥ 80.00%
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## Product Quality

This service area relates to the quality of potable water, treated effluent, and process residuals in full compliance with regulatory and reliability requirements and is consistent with customer, public health, and ecological needs.

# of water quality complaints per 1,000 accounts	0.13	0.11	<0.30	<0.30
% of water quality complaints resolved within 48 hrs	100%	NA	NA	≥95%
% of water quality complaints resolved within 120 hrs	NA	96%	≥95%	≥95%

## Stakeholder Understanding & Support

This service area engenders understanding and support from oversight bodies, community and watershed interests, and regulatory bodies for service levels, rate structures, operating budgets, capital improvement programs and risk management decisions.

# of people reached through presentations, public events & plant tours	21,976	21,000	≥16,000	≥16,000
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## Community Sustainability

This service area relates to the Utility being cognizant of and attentive to the impacts its decisions have on current and long-term future community and watershed health and welfare.

Water annual savings from water efficiency incentive programs (million gallons)	38.00	29.90	60.00	90.00
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# **Internal Service Funds**



# Internal Service Funds

## Internal Service Fund Statement

### FUND SUMMARY

	FY2018	FY2019	FY2019	FY2020	Change from Adopted	
	Final	Adopted	Adjusted	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%
<b>Total Revenues</b>	<b>181,249,240</b>	<b>147,905,604</b>	<b>147,905,604</b>	<b>140,589,824</b>	<b>(7,315,780)</b>	<b>-4.95%</b>
<b>Use of Fund Balance</b>	<b>-</b>	<b>166,378</b>	<b>586,378</b>	<b>-</b>	<b>(166,378)</b>	<b>-100.00%</b>
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%
<b>Total Expenses</b>	<b>176,771,284</b>	<b>148,065,005</b>	<b>148,485,005</b>	<b>139,386,730</b>	<b>(8,678,275)</b>	<b>-5.86%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>6,977</b>	<b>6,977</b>	<b>1,203,094</b>	<b>1,196,117</b>	<b>17143.72%</b>
<b>Revenues Over(Under) Expenses</b>	<b>\$ 4,477,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

### FUND PURPOSE AND GOALS

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

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

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

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

## Internal Service Funds

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

**The Information Systems Fund** supports all operations of the city's Information Technology (IT) Solutions Department. The IT Solutions Department manages all city information services, including technical support, electronic systems development and telecommunications. This fund was transitioned to the General Fund as the Information Systems department in FY2019 and all related budget information can be found in the General Fund Summary section of this document.

# Internal Service Funds

## Capital Projects Service

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	12,567,900	14,052,786	14,052,786	14,837,093	784,307	5.58%
Use of Money & Property	59,751	25,000	25,000	45,000	20,000	80.00%
Other	537	17,747	17,747	17,747	-	0.00%
Transfer In	-	1,500	1,500	1,500	-	0.00%
Use of Fund Balance	-	-	420,000	-	-	0.00%
<b>Revenue</b>	<b>\$ 12,628,189</b>	<b>\$ 14,097,033</b>	<b>\$ 14,517,033</b>	<b>\$ 14,901,340</b>	<b>\$ 804,307</b>	<b>5.71%</b>
Salaries & Benefits	8,518,259	10,596,381	10,596,381	11,434,694	838,313	7.91%
Gen Operating & Maintenance	1,553,205	2,840,044	2,840,044	2,933,558	93,514	3.29%
Transfer Out & Other	78,722	660,608	1,080,608	533,088	(127,520)	-19.30%
<b>Expenses</b>	<b>\$ 10,150,187</b>	<b>\$ 14,097,033</b>	<b>\$ 14,517,033</b>	<b>\$ 14,901,340</b>	<b>\$ 804,307</b>	<b>5.71%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	108.00	108.00	114.00	114.00	6.00	6.00
<b>Total</b>	<b>108.00</b>	<b>108.00</b>	<b>114.00</b>	<b>114.00</b>	<b>6.00</b>	<b>6.00</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.

### MAJOR ACCOMPLISHMENTS

The group supported the development of Streets and Mobility Infrastructure Improvements recommended in the 2018 Bond program. Through the Jump Start Program, TPW was able to put 3 projects under construction within 1 year of the Bond Program, an additional 3 projects within 2 years of the Bond Program, and reduce each jump start project duration by approximately 1 year for 10 major thoroughfare and arterial road projects.

Additional Project Management and Construction Inspection resources were secured to meet the increasing workload demand while sustaining the performance quality on city infrastructure capital projects and Developer initiated projects. The investment in construction support technology and equipment is realizing positive return

## Internal Service Funds

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on investment through improved inspection quality, improved time on site and a sustainable inspector workload that does not impact on site inspection quality.

The Project Management Manual was updated from the 2015 version to include City specific processes, terminology, and over fifty detailed work instructions to further enhance the process. While the manual is specific to horizontal capital projects such as roadways, parks, and water/sewer pipeline projects, it will serve as a useful reference for vertical, maintenance, and developer projects.

An upgrade was made to the methodology for internal coordination, and monitoring of capital projects, thereby leveraging scheduling capabilities and other on hand technologies to improve the collective flow of work to achieve a continuous flow of work/data for city capital project delivery. This effort resulted in the development of a system to promote effective and innovative professional practices and vet new work flow methods within budget and resource constraints.

### **FY2020 DISCUSSION**

The FY2020 Adopted Budget includes an increase of 6 APs and 6.00 FTEs from the 2019 Budget due to the need to add resources and capacity in the Capital Projects Service Fund to support the workload growth created by the volume and service level requirements of both developer and city projects.

The FY2020 Adopted Budget includes a transfer out to capital equivalent to the prior year, in order to fund Pay-go capital outlay projects. The outlay expenses include vehicles and technology equipment.

There are no significant changes in service level represented in the FY2020 Adopted Budget.

### **HORIZON ISSUES**

With the pace of economic development occurring in the region at this time, we are seeing constraints in our supply chain for construction related materials and activities which is driving price increases for both labor and materials. Implementation of a new Capital Delivery Management system will begin in FY2020 providing greater visibility into project performance and partner collaboration across our portfolio of capital projects. Identification of candidate projects for the 2022 Bond program will begin as the organization works to develop the next bond program for citizens to approve.

# Internal Service Funds

## Fleet and Equipment Services

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	28,756,574	28,687,555	28,687,555	29,292,997	605,442	2.11%
Use of Money & Property	90,162	27,754	27,754	64,224	36,470	131.40%
Other	81,045	18,500	18,500	12,676	(5,824)	-31.48%
Transfer In	10,075	10,000	10,000	10,663	663	6.63%
<b>Revenue</b>	<b>\$ 28,937,857</b>	<b>\$ 28,743,809</b>	<b>\$ 28,743,809</b>	<b>\$ 29,380,560</b>	<b>\$ 636,751</b>	<b>2.22%</b>
Salaries & Benefits	8,773,807	9,641,751	9,641,751	10,006,126	364,375	3.78%
Gen Operating & Maintenance	19,502,649	19,069,081	19,069,081	19,360,362	291,281	1.53%
Transfer Out & Other	507,444	32,977	32,977	14,072	(18,905)	-57.33%
<b>Expenses</b>	<b>\$ 28,783,901</b>	<b>\$ 28,743,809</b>	<b>\$ 28,743,809</b>	<b>\$ 29,380,560</b>	<b>\$ 636,751</b>	<b>2.22%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	115.00	116.80	114.00	115.80	(1.00)	(1.00)
<b>Total</b>	<b>115.00</b>	<b>116.80</b>	<b>114.00</b>	<b>115.80</b>	<b>(1.00)</b>	<b>(1.00)</b>

### FUND PURPOSE AND GOALS

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

The Equipment Services Fund is principally sustained by revenues received from the interdepartmental billing of departments. As an Internal Service Fund, the majority of Equipment Services' operating funds come from interdepartmental charges from other city departments for fuel, parts and other vehicle and equipment-related services provided. The application of an overhead charge to all vehicle repair parts, fuel, and outside 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 Center provides repair and replacement of all fleet asset maintenance support. Further, each center provides field servicing repair. The Brennan Avenue body shop location provides accident repair along with asset salvage processing.

Fleet services not only 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 slow-fill compressed natural gas station.

# Internal Service Funds

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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.
- A substantial capital investment would be necessary to perform the service in-house.
- The service could be performed less expensively by an outside vendor.
- Workload overflow relief as needed.

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2020 budget contains the continuation of that program. Integrated Business Solutions (NAPA Genuine Parts Company), as the current contracted provider, supplies the Fleet Division with vehicle and equipment parts.

In FY1996, Fleet Services implemented a robust vehicle replacement plan. As part of the plan, the acquisition section of Fleet Services, analyzes the entire city fleet, evaluating each vehicle's maintenance costs, useful life, and mileage, down time, along with other determined factors. Based on this yearly analysis, Fleet Services rates the vehicles and equipment in a prioritized asset replacement list. Fleet Services acquisition staff subsequently meets with each department to review and fine-tune the replacement rankings. The replacement lists are consolidated to determine replacement vehicle priorities for the coming fiscal year.

Additionally, in order 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.

## MAJOR ACCOMPLISHMENTS

**Water Service Center Completion:** Opened service facility in 2017 with 12 bays providing a 70% increase in available maintenance and repair resources for the Water and Waste Water divisions. A further additional second shift was added to accomplish on going preventive maintenance needs.

**North Service Center Completion:** Opened service facility in 2018 at the Hillshire Drive complex serving TPW Streets and Stormwater, Aviation, Code Compliance, and Water Divisions. The 10 bay facility, currently in phase one of a planned 55 bay facility, provides support to current departments along with future expansion for CFW services outside of the greater downtown area and northern department operations.

**North Fuel Island Completion:** Opened an expanded fuel center in 2018 for CFW department locations outside of the greater downtown area. The island includes unleaded and diesel support along with at-the pump-DEF pumps, a first for the City Fuel division. Further a propane station was also constructed meeting the alternative fuel needs for the departments.

**Customer Service Index:** PM Fleet services created in early 2017, a robust CSI (customer and repair satisfaction index) with over 4,000 completed surveys and continually exceeding the minimum 95% standard in the industry, public and private.

# Internal Service Funds

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Fleet Availability: Currently exceeding the industry standard percentage for equipment and vehicle department availability of 95% throughout the current fiscal year based on the usage demand of a 24-7, 365 day a year department need.

Fleet Software Management Solution: FASTER fleet is in the final stages of complete integration providing a 21st Century fleet servicing tracking and planning platform.

## **FY2020 DISCUSSION**

The FY2020 Adopted Budget includes a reduction of 1 AP and 1.00 FTE. The FY2020 Adopted Budget also includes an increase of \$725k in revenue due to fluctuation of charges associated with fuel prices and outside repair expenses. The increase of revenue will be offset by the related increase of \$725k in expenditures.

## **HORIZON ISSUES**

The following issues for FY2020 are expected to result in some level of budgetary and/or operational impact over the next one to five years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges in the near future, and/or adequately addressing the issue will require some sort of City Council action/decision.

FASTER Web Upgrade: The FASTER Fleet Management System will be upgraded from a client server program to a Web based program. The upgraded system will make the following improvements to the fleet management system: more flexible and robust reporting, better asset management with pictures of each vehicle viewed on work orders and asset records, role based permissions for more specific system controls, easier maintenance of the system from one server rather than 300+ client users and the system will be accessible from mobile devices (i.e. tablets, laptops and remote computers). Implementation and conversion is in the final stages with anticipated rollout for August 2019. FASTER upgrade will require updated IT solutions and reporting along with hardware and software changes, including touch screen abilities, tablet and mobile phone usage, and updated reporting needs.

North Service Center completion: The new North Service Center opened in the later part of May 2018. The service center has a new fuel island with ten dispensers (four for unleaded and six for diesel/diesel exhaust fluid). A propane fuel site is also included at the fuel island. Additional phase(s) of the fleet maintenance facility will be submitted for future bond election(s). This facility expansion will be needed to maintain increase fleet growth to matching the overall growth of the City for the coming decade. Future plans will include expansion of technician needs of all levels along with an added second shift.

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

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

# Internal Service Funds

## Group Health and Life Insurance

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Charge for Service	-	-	-	1,486,487	1,486,487	0.00%
Use of Money & Property	3,088,330	3,192,000	3,192,000	3,180,000	(12,000)	-0.38%
Other	79,835,450	81,555,939	81,555,939	69,339,192	(12,216,747)	-14.98%
<b>Revenue</b>	<b>\$ 82,923,780</b>	<b>\$ 84,747,939</b>	<b>\$ 84,747,939</b>	<b>\$ 74,005,679</b>	<b>\$(10,742,260)</b>	<b>-12.68%</b>
Salaries & Benefits	1,874,596	1,935,978	1,935,978	1,052,683	(883,295)	-45.63%
Gen Operating & Maintenance	77,579,196	82,797,585	82,797,585	72,952,996	(9,844,589)	-11.89%
Transfer Out & Other	8,962	14,376	14,376	-	(14,376)	-100.00%
<b>Expenses</b>	<b>\$ 79,462,754</b>	<b>\$ 84,747,939</b>	<b>\$ 84,747,939</b>	<b>\$ 74,005,679</b>	<b>\$(10,742,260)</b>	<b>-12.68%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	10.00	9.65	11.00	9.65	1.00	-
<b>Total</b>	<b>10.00</b>	<b>9.65</b>	<b>11.00</b>	<b>9.65</b>	<b>1.00</b>	<b>-</b>

### FUND PURPOSE AND GOALS

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

The Group Health & Life Insurance Fund is comprised of two divisions: the Benefits / Insurance division and the Wellness division.

### MAJOR ACCOMPLISHMENTS

- After significant changes to the health plan in FY2018 included changes in plan design, the introduction of employee health centers, direct contracting with a local hospital system, with guarantees around better utilization management, FY2019 saw the expansion of services through the health centers that include free prescriptions and more covered procedures and the introduction of a diabetes and weight-management programs.
- Leveraging a purchasing consortium for better pricing in the pharmacy plan.
- Improvements to Fund subrogation of health claims.
- The City saw significant improvement in the performance of the Fund in FY2018 that continued in FY2019
- Improved health status of employees and retirees through reduction of those considered high risk from 13.5 to 2.5 percent

### FY2020 DISCUSSION



# Internal Service Funds

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Due to the performance of the Fund, the FY2020 Adopted Budget includes no increase in city's or employee's contributions.

## **HORIZON ISSUES**

- Rising cost of benefits – healthcare, pension, leave, etc.
- Government regulation of pay and benefits.
- Functionality of electronic systems/ability to automate processes/functions.
- Health status of employees and retirees.

# Internal Service Funds

## Risk Financing

### FUND SUMMARY

	FY2018 Final	FY2019 Adopted	FY2019 Adjusted	FY2020 Adopted	Change from Adopted	
					Amount	%
Use of Money & Property	400,055	120,000	120,000	400,000	280,000	233.33%
Other	19,965,856	20,196,823	20,196,823	21,902,245	1,705,422	8.44%
Transfer In	52,343	-	-	-	-	0.00%
Use of Fund Balance	-	166,378	166,378	-	(166,378)	-100.00%
<b>Revenue</b>	<b>\$ 20,418,254</b>	<b>\$ 20,483,201</b>	<b>\$ 20,483,201</b>	<b>\$ 22,302,245</b>	<b>\$ 1,819,044</b>	<b>8.88%</b>
Salaries & Benefits	1,718,003	1,854,562	1,854,562	1,788,907	(65,655)	-3.54%
Gen Operating & Maintenance	15,691,796	18,625,707	18,491,707	19,303,016	677,309	3.64%
Transfer Out & Other	8,252	2,932	136,932	1,210,322	1,207,390	41179.74%
<b>Expenses</b>	<b>\$ 17,418,051</b>	<b>\$ 20,483,201</b>	<b>\$ 20,483,201</b>	<b>\$ 22,302,245</b>	<b>\$ 1,819,044</b>	<b>8.88%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing 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>

### 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 financings mechanisms.

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

### MAJOR ACCOMPLISHMENTS

Developed a Workers' Compensation Network Report Card with the assistance of Integer Health Systems. Report Card ranks medical providers in the areas of: average cost per claim, average time employee is kept off

## Internal Service Funds

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work, average use of Utilization Review for physical therapy, work hardening etc. and rank of providers that are most efficient by body part and/or diagnosis. Report Card will be shared with providers and will be used to determine if providers should remain in BlackStone Network.

The City's Risk Management Department was a leader of Texas public entities in the change of legislation for fire fighter presumptions claims. Risk Management testified before the House Committee on Business & Industry and we believe the testimony had an impact on the change in the law that allow a self-insured to have a more reasonable time to investigate a presumption cancer claim without penalty. This change in law went into effect June 10, 2019. Risk Management also testified on the need for clarity on the types of cancers to be included on the presumption list. The recent change in legislation did produce a defined list of cancers that are on the presumption list.

Expansion of the Athletic Trainer Program – Risk Management expanded the Athletic Trainer Program. The pilot program started 4/1/2018 in the Fire Department. The first expansion of the program took place with the Water Department in June of this year. The City has been a leader of public entities in approach to injury prevention and workers' compensation cost.

Subrogation and Recoveries – The Risk unit engages in active subrogation for purposes of recovering monies paid by the city on claims where another party is liable for the loss or injury. In FY2018, Property & Casualty obtained a dedicated subrogation specialist who is solely responsible for collecting recoveries. Since then, the unit has recovered over \$750k each year, which is almost four times the amount of recoveries received, without the benefit of a dedicated specialist. The unit, in conjunction with Finance, has transferred the receivables function to Finance.

Property & Casualty continued the three year project to update the City's records on valuation of fixed and capital assets for both insurance purchases, and to assist Finance with updating in PeopleSoft. This year's appraisals focused on the Fort Worth Zoo properties.

Safety Training – The Local GovU online platform was introduced and implemented citywide. The online tool extended the audience reach from approximately 1,100 to 6,600 participants. In addition tool has streamlined tracking of safety courses across the city and extended the catalog of courses offered.

Safety Training – Establishment of the Quality Assurance program for safety training across the city. The program allows the city to continue to meet OSHA and other state and federal regulations.

Employee Health & Safety – The Safety Manual, which contains all bi-laws for departments on topics relating to employee health and safety, has continued to evolve and become an integral part of the city. The manual is a living document that is reviewed annually to ensure it complies with local, state, and federal health & safety regulations.

Drug and Alcohol Program – The Drug and Alcohol courses which were previously contracted and have been restructured and are now being managed in internally by Safety Division.

### **FY2020 DISCUSSION**

For FY2020, the department anticipates Property Insurance to rise substantially and for the cost of deductibles related to wind and hail damage to increase.

# Internal Service Funds

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Overall the expense budget includes an increase in funding associated with higher administrative and operational expenses, and higher insurance premium expenses.

## HORIZON ISSUES

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

The Risk Management Information System contract is currently in the bid process. The current RMIS will either be replaced with a full new implementation occurring in FY2020, or the current system will remain in place and greater functionality added.

Simplify Risk Handling Procedures – The Risk segments work diligently to ensure claim procedures are succinctly outlined and easily accessible. They publish claim forms and filing procedures on both the city's internet and intranet. They are developing a mobile app that makes claim reporting faster and convenient. They also have clearly identifiable liaisons in each department who facilitate the claims process for injured employees.

New Hire Safety Orientation – The Safety division has develop a new hire safety orientation. Its purpose is to increase new employees' awareness of health and safety hazards and inform them of how to manage these hazards on the job. The newly proposed orientation will be transitioned to a blended learning model.

Restockable First Aid Kits – The Safety division is working towards the deployment of the restockable First Aid kits program. The program will allow for easy identification and tracking of First Aid Kit compliance.

Ergonomics Assessment Program – The Safety division is developing an Ergonomics Assessment program to educate and address ergonomic needs throughout the organization. In addition an on-site showroom would be available as an additional resource for all employees.

Safety Software – In the foreseeable future, there will be a need for additional Safety software.

Pharmacy Benefit Management Company (PBM). Goal was to obtain a PBM for the workers' compensation program. A vendor was picked, but due to contractual issues with 3rd party TPA (York Risk Services), the City will have to until the upcoming RFP produces a new contract.

# **Fiduciary Funds**

# Fiduciary Funds

## Retiree Healthcare Trust

### FUND 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%
<b>Revenue</b>	<b>\$ 32,749,582</b>	<b>\$ 35,189,052</b>	<b>\$ 35,189,052</b>	<b>\$ 32,548,119</b>	<b>\$ (2,640,933)</b>	<b>-7.50%</b>
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%
Transfer Out & Other	-	2,663,003	2,663,003	3,406,390	743,387	27.92%
<b>Expenses</b>	<b>\$ 30,459,566</b>	<b>\$ 35,189,052</b>	<b>\$ 35,189,052</b>	<b>\$ 32,548,119</b>	<b>\$ (2,640,933)</b>	<b>-7.50%</b>

Fund	2019		2020		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	1.00	1.35	-	1.35	(1.00)	-
<b>Total</b>	<b>1.00</b>	<b>1.35</b>	<b>-</b>	<b>1.35</b>	<b>(1.00)</b>	<b>-</b>

### FUND PURPOSE AND GOALS

The fund was created to aid in the financial management activities and to demonstrate legal compliance and allows 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 retirees, contributions from city funds and interest on investments.

### MAJOR ACCOMPLISHMENTS

- After significant changes to the health plan in FY2018 included changes in plan design, the introduction of employee health centers, direct contracting with a local hospital system, with guarantees around better utilization management, FY2019 saw the expansion of services through the health centers that include free prescriptions and more covered procedures and the introduction of a diabetes and weight-management programs.
- Leveraging a purchasing consortium for better pricing in the pharmacy plan.
- Improvements to Fund subrogation of health claims.
- The City saw significant improvement in the performance of the Fund in FY2018 that continued in FY2019
- Improved health status of employees and retirees through reduction of those considered high risk from 13.5 to 2.5 percent

### FY2020 DISCUSSION

The FY2020 Adopted Budget includes the elimination of the retirees' wellness payout and reflects the transition of the health plan for both retired and active fire civil service personnel to the Local 440.

### HORIZON ISSUES

## Fiduciary Funds

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- Rising cost benefits – healthcare, pension, leave, etc.
- Government regulation of pay and healthcare benefits.
- Functionality of electronic systems/ability to automate processes/functions.
- Health status if employees and retirees.

# Ordinances



Ordinance No. 23835-09-2019

AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2020 CAPITAL IMPROVEMENT PLANS, INCLUDING CAPITAL PROGRAMS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PLANS; DELEGATING AUTHORITY FOR CERTAIN TRANSFERS AND ALLOCATIONS WITHIN BUDGETED AMOUNTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND PROHIBITING THE EXPENDING, OBLIGATING, OR COMMITTING OF FUNDS IN EXCESS OF APPROPRIATIONS OR ACTUAL AVAILABLE RESOURCES; AND ESTABLISHING LEGAL LEVEL OF CONTROL; AND PROVIDING FOR PUBLICATION; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE

**WHEREAS**, on August 13, 2019, the City Manager submitted a recommended Fiscal Year 2020 operating budget and capital improvement plans to the City Council; and

**WHEREAS**, in a series of budget work sessions the City Council met with the City Manager and staff to review the recommended budget and capital improvement plans and make revisions; and

**WHEREAS**, this ordinance includes all appropriations necessary to implement the FY2020 operating budget and capital improvement plans as recommended by the City Manager and revised by the City Council.

**NOW, THEREFORE**, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, Texas that the operating appropriation and appropriations for the capital improvement plans for the ensuing fiscal year, beginning October 1, 2019 and ending September 30, 2020, for the different funds, departments and purposes of the City of Fort Worth be fixed and determined as detailed below, supporting a budget that includes 7,664 total authorized positions.

SECTION 1. GENERAL FUND

The **General Fund** is a governmental fund for managing ordinary operations financed primarily from property tax, general-use sales tax, and other general revenues.

REVENUES

Property Tax	\$436,544,239
Sales Tax	\$172,769,615
Payment in Lieu of Taxes	\$6,584,789
Street Rental	\$25,062,397
Other Tax	\$53,887,446
License & Permits	\$16,696,626
Intergovernmental Revenue	\$373,423
Charge for Service	\$42,095,257
Fines & Forfeitures	\$5,549,659
Use of Money & Property	\$664,651
Other Revenue	\$2,557,741
Sale Of Abandoned Property	\$635,000
Salvage Sales	\$1,500
Transfer From Solid Waste	\$4,748,037
Transfer From Culture Tourism	\$1,036,743
Transfer from Water (Public Art)	\$600,712
Transfer From Gen Endow Gas Ls (Public Art)	\$400,000
Transfer From FW LDC (Economic Development Strategic Plan)	\$395,000
Transfer From TIRZ	\$281,584
Transfer From PACS Dedication	\$211,578
Transfer From PIDS	\$211,090
Transfer From Municipal Parking	\$105,049
Transfer From PARD Capital Gas Lease	\$100,817
Other Interdepartmental Transfers	\$424,632
	<b>\$771,937,585</b>

EXPENDITURES

City Attorney's Office	\$7,561,616.00
City Auditor's Office	\$2,138,734.00
City Manager's Office	\$9,374,784.00
City Secretary's Office	\$1,746,847.00
Code Compliance	\$23,051,409.00
Transfer to the General Capital Fund	\$300,000.00
Communications & Public Engagement	\$4,294,210.00
Diversity & Inclusion Department	\$942,112.00
Economic Development	\$23,322,312.00
Chambers of Commerce	\$100,000.00
Subsidy to Culture and Tourism (380 Agreement)	\$3,544,846.00
Financial Management Services	\$12,267,451.00
Fire	\$159,609,840.00
Fire Grant Match	\$144,426.00
Transfer to the General Capital Fund	\$430,000.00
Transfer to Municipal Airport Fund (Fire Lease)	\$59,501.00
Human Resources	\$4,575,553.00
IT Solutions	\$12,425,045.00
Transfer to the IT Capital Fund	\$4,053,000.00
Transfer to IT Refresh Capital	\$1,461,446.00
Library	\$23,451,524.00
Municipal Court	\$15,518,773.00
Neighborhood Services	\$6,950,203.00
United Way	\$199,500.00
Transfer to the General Capital Fund	\$3,430,000.00
Park and Recreation	\$45,169,499.00
Transfer to the General Capital Fund	\$4,133,000.00
Transfer to Botanic Garden	\$3,137,196.00
Transfer to the PIDs and TIRZ	\$755,235.00
Performance and Budget	\$6,870,384.00
Planning and Development	\$17,178,116.00
Public Art	\$1,000,712.00
Police	\$267,159,840.00
Property Management	\$14,916,372.00
Transfer to the General Capital Fund	\$3,905,000.00
Transfer to Vehicle and Equipment Replacement Fund	\$5,440,000.00
Transportation and Public Works	\$37,805,231.00
Transfer to the General Capital Fund	\$32,025,870.00
Non-Departmental	\$997,529.00
Separation Pay	\$7,510,537.00
Contractual Services	\$1,155,504.00
Tuition Reimbursement	\$172,478.00
Training Initiative	\$506,950.00
Transfer to the General Capital Fund (Paygo)	\$750,000.00
Transfer to Municipal Golf (Operating Subsidy)	\$395,000.00
	<b>\$771,937,585.00</b>

SECTION 2. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **Crime Control and Prevention District Fund** is a special revenue fund for managing revenues generated primarily by a voter-approved special dedicated sales tax and used for programs aimed at crime control and prevention in accordance with Chapter 363 of the Texas Local Government Code.

REVENUES

Sales Tax	\$81,340,193
Intergovernmental Revenue	\$5,992,302
Use of Money & Property	\$77,077
Other Revenue	\$314,066
Sales of Capital Assets	\$127,662
Salvage Sales	\$13,705
	<b>\$87,865,005</b>

EXPENDITURES

Police	\$63,394,561
Elections	\$500,000
Park and Recreation	\$1,278,806
Neighborhood Services	\$852,771
Transfer to General Debt Service Fund	\$2,828,921
Transfer to Solid Waste Fund (Loan)	\$2,362,957
Transfer to CCPD Capital Projects Fund	\$16,234,102
Transfer to IT Refresh Capital	\$412,887
	<b>\$87,865,005</b>

The **Culture and Tourism Fund (7% Hotel Occupancy Tax)** is a special revenue fund for managing revenues generated by the City's 7% Hotel Occupancy Tax, by operation of the City's public venues, and from a General Fund transfer for 380 agreement payments, and used primarily for purposes of operating the Fort Worth Convention Center, the Will Rogers Memorial Complex, and the Cowtown Coliseum, funding a contract with the Fort Worth Convention and Visitors Bureau, and to pay costs associated with construction and debt-financing of the Dickies Arena.

REVENUES

Hotel Occupancy Taxes	\$25,466,105
Charges for Services	\$4,045,500
Use of Money and Property	\$7,793,689
Other Revenue	\$1,671,000
License and Permits	\$15,000
Transfer from General Fund (380 Agreement)	\$3,544,846
	<b>\$42,536,140</b>

EXPENDITURES

Culture and Tourism	\$38,902,387
Transfer to General Fund	\$1,036,743
Transfer to Culture and Tourism Capital Projects Fund	\$1,035,000
Transfer to Vehicle and Equipment Replacement Fund	\$196,000
Transfer to IT Refresh Capital	\$21,837
Transfer to Culture and Tourism Debt Fund	\$343,372
Transfer to Venue Debt Fund	\$455,317
Contribution to Fund Balance	\$545,484
	<b>\$42,536,140</b>

The **Culture and Tourism Fund (2% Hotel Occupancy Tax)** is a special revenue fund for managing revenues generated by the City's 2% Hotel Occupancy and used, in accordance with Tax Code Section 351.1065, for construction or debt-financing of convention center facilities and qualified projects.

REVENUES

Hotel Occupancy Taxes	\$7,261,741
	<b>\$7,261,741</b>

EXPENDITURES

Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$3,570,294
Transfer to Culture and Tourism Debt Fund	\$3,691,447
	<b>\$7,261,741</b>

The **Culture and Tourism Fund (DFW Revenue Share)** is a special revenue fund for managing revenues generated from revenue sharing at the Dallas/Fort Worth International Airport in accordance with Chapter 22 Texas Transportation Code and used to maintain and improve facilities at the Convention Center and Will Rogers Memorial Complex, and to pay costs associated with construction and debt-financing of the Dickies Arena.

REVENUES

DFW Revenue Share	\$5,900,000
	<b>\$5,900,000</b>

EXPENDITURES

Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$2,870,908
Debt Transfer Out	\$3,029,092
	<b>\$5,900,000</b>

The **Culture and Tourism Fund (Project Finance Zone)** is a special revenue fund for managing and segregating revenues generated from Project Finance Zone #1. Funding is used to maintain and improve facilities at qualified projects, including the Convention Center, Will Rogers Memorial Complex, and the Dickies Arena, as well as assist in the payment of Arena debt.

REVENUES

Use of Fund Balance/Net Position	\$5,609,674
Intergovernmental Revenue	\$6,370,314
	<b>\$11,979,988</b>

EXPENDITURES

Transfer to Venue Debt Fund	\$11,979,988
	<b>\$11,979,988</b>

The **Arena Operating Fund** is a special revenue fund for managing and segregating the venue taxes that become effective with the opening of the Dickies Arena in November 2019. Funding is used to maintain and improve facilities at the new Multipurpose Arena designated as the venue project.

REVENUES

Hotel Occupancy Taxes	\$6,217,740
	<b>\$6,217,740</b>

EXPENDITURES

Transfer to Venue Debt Fund	\$515,991
Contribution to Fund Balance	\$5,701,749
	<b>\$6,217,740</b>

The **Municipal Golf Fund** is a special revenue fund for managing revenues generated by the municipal golf courses and from a partial subsidy from the General Fund and used for funding maintenance and operations of the golf facilities.

REVENUES

Charges for Services	\$4,599,647
Other Revenue	\$5,000
Transfer from General Fund (Operating Subsidy)	\$395,000
	<b>\$4,999,647</b>

EXPENDITURES

Park and Recreation	\$4,998,374
Transfer to IT Refresh Capital	\$1,273
	<b>\$4,999,647</b>

The **Botanic Garden Fund** is a special revenue fund for managing revenues generated by the Fort Worth Botanic Garden, including funding provided by the Botanical Research Institute of Texas and the Fuller Foundation, and a partial subsidy from the General Fund and utilized for the overall administration, operations, and maintenance of the Botanic Garden.

REVENUES

Charges for Services	\$2,291,481
Other Revenue	\$106,000
Use of Money and Property	\$995,900
Transfer from General Fund (Subsidy)	\$3,137,196
Transfer From Water/Sewer Fund	\$43,288
	<b>\$6,573,865</b>

EXPENDITURES

Park and Recreation	\$6,166,538
Transfer to Botanic Garden Capital Fund	\$260,000
Contribution to Fund Balance/Net Position	\$147,327
	<b>\$6,573,865</b>

The **Environmental Protection Fund** is a special revenue fund for managing revenues generated primarily from collection of an environmental fee and used to fund the cost of complying with state and federally mandated environmental regulations and programs.

REVENUES

Charges for Services	\$4,223,971
Use of Money and Property	\$56,000
	<b>\$4,279,971</b>

EXPENDITURES

Code Compliance	\$3,623,317
Transfer to General Fund	\$3,614
Transfer to Water/Sewer Fund	\$595,988
Transfer to IT Refresh Capital	\$900
Contribution to Fund Balance	\$56,152
	<b>\$4,279,971</b>

The **Alliance Airport Facility Maintenance Fund** is a special revenue fund for managing revenues generated from a City-owned facility that Hillwood manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects.

REVENUES

Use of Money and Property	\$1,172,813
Charges for Services	\$121,920
Other Revenue	\$2,985,209
Use of Fund Balance/Net Position	\$1,698,538
	<b>\$5,978,480</b>

EXPENDITURES

Property Management	\$5,978,480
	<b>\$5,978,480</b>



The **Special Purpose Fund** is a special revenue fund for managing revenues generated from various facilities, programs, and other sources that are dedicated or restricted for use for the facilities or programs from which they were generated.

REVENUES

Other Taxes	\$850,000
Charges for Services	\$184,925
Use of Money and Property	\$115,000
Use of Fund Balance/Net Position	\$33,618
	<b>\$1,183,543</b>

EXPENDITURES

Code Compliance	\$100,000
Municipal Court	\$218,543
Neighborhood Services	\$15,000
Transfer to General Capital Projects Fund	\$850,000
	<b>\$1,183,543</b>

The **Special Donations Fund** is a special revenue fund for managing donation and similar gratuitous revenue received from outside entities and generally specified for particular purpose.

REVENUES

Donations	\$2,000,000
	<b>\$2,000,000</b>

EXPENDITURES

Non-Departmental	\$2,000,000
	<b>\$2,000,000</b>

The **Community Tree Planting Program Fund** is a special revenue fund for managing revenues generated primarily from tree removal fees and gas revenues and used for planting trees on public property in partnership with third parties.

REVENUES

Transfers from Park Gas Lease Revenue	\$424,153
	<b>\$424,153</b>

EXPENDITURES

Park and Recreation	\$424,153
	<b>\$424,153</b>

The **Library Automation System Sharing Fund** is a special revenue fund utilized for managing revenues and costs associated with shared library technology services among Fort Worth and other participating libraries.

REVENUES

Intergovernmental Revenue	\$108,033
Use of Fund Balance/Net Position	\$254,711
	<b>\$362,744</b>

EXPENDITURES

Library	\$362,744
	<b>\$362,744</b>

SECTION 3. DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on outstanding debt obligations as shown below.

The **General Debt Service Fund** is a debt service fund utilized to manage revenues from the debt-rate tax and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City.

REVENUES

Property Tax	\$111,776,117
Transfer from CCPD	\$2,828,921
	<b>\$114,605,038</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$114,605,038
	<b>\$114,605,038</b>

The **Culture and Tourism Debt Service Fund (General)** is a debt service fund utilized to manage hotel occupancy tax revenues and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers.

REVENUES

Use of Money and Property	\$275,300
Transfer from Culture and Tourism	\$343,372
Transfer from Culture and Tourism 2% Hotel	\$3,691,447
Transfer from DFW Revenue Share	\$3,029,092
	<b>\$7,339,211</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$7,063,914
Contribution to Fund Balance/Net Position	\$275,297
	<b>\$7,339,211</b>

The **Venue Debt Service Fund** is a debt service fund utilized to manage revenues from venue taxes, hotel occupancy taxes and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for Dickies Arena.

REVENUES

Transfer from Culture and Tourism	\$455,317
Transfer from Culture and Tourism Project Finance Zone	\$11,979,988
Transfer from Culture and Tourism Venue	\$515,991
	<b>\$12,951,296</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$10,102,918
Contribution to Fund Balance/Net Position	\$2,848,378
	<b>\$12,951,296</b>

The **Municipal Parking Debt Service Fund** is a debt service fund utilized to manage revenues from commercial off-street parking and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to municipal parking infrastructure.

REVENUES

Transfer from Municipal Parking Fund	\$3,207,760
	<b>\$3,207,760</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$3,207,760
	<b>\$3,207,760</b>

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure.

REVENUES

Transfer from Solid Waste Fund	\$504,988
	<b>\$504,988</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$504,988
	<b>\$504,988</b>

The **Stormwater Debt Service Fund** is a debt service fund utilized to manage stormwater service revenues and other resources allocated to pay principal and interest on and create a sinking fund for outstanding debt related to stormwater infrastructure.

REVENUES

Transfer from Stormwater Utility	\$8,910,580
	<b>\$8,910,580</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$8,794,925
Contribution to Fund Balance/Net Position	\$115,655
	<b>\$8,910,580</b>

The **Water Priority Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on first lien, parity debt obligations of the Water and Sewer Systems.

REVENUES

Transfer from Water/Sewer	\$92,539,640
	<b>\$92,539,640</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$87,625,341
Contribution to Fund Balance/Net Position	\$4,914,299
	<b>\$92,539,640</b>

The **Water Subordinate Lien Debt Service Fund** is a debt service fund to manage water and wastewater service revenues and other resources allocated to pay principal and interest on the City's State revolving loans and other subordinate liens of the Water and Sewer Systems.

REVENUES

Transfer from Water/Sewer	\$5,629,731
	<b>\$5,629,731</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$5,571,293
Contribution to Fund Balance/Net Position	\$58,438
	<b>\$5,629,731</b>

The **Rock Creek Public Improvement District (PID) Debt Service Fund** is a debt service fund to manage Rock Creek PID revenues and other resources allocated to pay principal and interest on the Rock Creek PID revolving loans.

REVENUES

Use of Fund Balance/Net Position	\$898,175
	<b>\$898,175</b>

EXPENDITURES

Financial Management Services (Debt Obligation)	\$898,175
	<b>\$898,175</b>

SECTION 4. ENTERPRISE FUNDS

Enterprise funds are proprietary funds that are used for services provided to external customers on an exchange-based, user charge basis, in which customers receive a benefit equivalent to the amount being paid and which is similar to the operation of a commercial enterprise.

The **Municipal Airports Fund** is an enterprise fund used to manage funds associated with the maintenance, management, operations, development and promotion of Alliance, Meacham International, and Spinks Airports.

REVENUES

Use of Money and Property	\$4,588,585
Charges for Services	\$3,387,421
Other Revenue	\$20,540
License and Permits	\$35,400
Transfer from General Fund (Fire Lease)	\$59,501
	<b>\$8,091,447</b>

EXPENDITURES

Aviation	\$6,488,964
Transfer to General Fund (Fire Services)	\$59,501
Transfer to Municipal Airport Capital Projects Fund	\$1,537,353
Transfer to IT Refresh Capital	\$5,629
	<b>\$8,091,447</b>

The **Municipal Parking Fund** is an enterprise fund used to manage funds associated with the City's parking operations, including metered spaces, parking garages, surface lots, parking-garage office space, valet parking permits, designated mobility-impaired street parking, and shared departmental responsibility of parking enforcement.

REVENUES

Charges for Services	\$7,612,900
Use of Money and Property	\$209,928
License and Permits	\$13,800
Other Revenue	\$11
	<b>\$7,836,639</b>

EXPENDITURES

Transportation and Public Works	\$4,384,786
Transfer to Municipal Parking Debt Service Fund	\$3,207,760
Transfer to General Fund	\$105,049
Transfer to Municipal Parking Capital Projects Fund	\$108,225
Transfer to IT Refresh Capital	\$900
Contribution to Fund Balance/Net Position	\$29,919
	<b>\$7,836,639</b>

The **Solid Waste Fund** is an enterprise fund used to manage funds associated with the solid waste and recyclable materials collection and disposal service provided to Fort Worth residents.

REVENUES

Charges for Services	\$56,136,786
Use of Money and Property	\$4,050,634
License and Permits	\$18,785
Other Revenue	\$2,298,233
Use of Fund Balance/Net Position	\$6,908,041
	<b>\$69,412,479</b>

EXPENDITURES

Code Compliance	\$62,165,749
Transfer to General Fund	\$4,748,037
Transfer to Water/Sewer Fund	\$1,299,098
Transfer to Solid Waste Capital Projects Fund	\$575,000
Payment in Lieu of Taxes	\$119,607
Transfer to Solid Waste Debt Service Fund	\$504,988
	<b>\$69,412,479</b>



The **Stormwater Utility Fund** is an enterprise fund used to manage funds generated from the stormwater utility fee, which funds projects to protect people and property from harmful stormwater runoff.

REVENUES

Charges for Services	\$44,302,007
Use of Money and Property	\$150,000
Other Revenue	\$1,000
Sale of Capital Asset	\$42,600
	<b>\$44,495,607</b>

EXPENDITURES

Transportation and Public Works	\$16,282,141
Transfer to General Fund	\$20,196
Transfer To Water/Sewer Fund	\$1,174,572
Transfer to Solid Waste Capital Projects Fund	\$14,536,510
Payment in Lieu of Taxes	\$1,181,918
Transfer to IT Refresh Capital	\$13,804
Street Rental	\$2,079,906
Transfer to Stormwater Debt Service Fund	\$8,910,580
Contribution to Fund Balance/Net Position	\$295,980
	<b>\$44,495,607</b>

The **Water and Sewer Fund** is an enterprise fund used to manage funds generated from water and wastewater service fees provided to retail and wholesale customers.

REVENUES

License and Permits	\$1,387,004
Charges for Services	\$443,263,904
Use of Money and Property	\$1,427,293
Other Revenue	\$9,965,847
Sale of Capital Asset	\$80,000
Salvage Sales	\$25,000
Transfer from Water Impact	\$11,500,000
Transfer from Sewer Impact	\$5,000,000
Transfer From Environ Protection Fund	\$595,988
Transfer From Stormwater Utility Fund	\$1,174,572
Transfer From Solid Waste Fund	\$1,299,098
	<b>\$475,718,706</b>

EXPENDITURES

Water	\$180,442,299
Reclaimed Water Department	\$131,546
Wastewater Department	\$100,125,270
Transfer to Water Capital Fund	\$4,695,196
Transfer to General Fund for Public Art	\$600,712
Transfer to General Fund	\$20,176
Transfer to Botanic Garden Fund	\$43,288
Transfer To Water/Sewer Capital Fund	\$63,225,093
Payment in Lieu of Taxes	\$5,283,264
Street Rental	\$22,982,491
Transfer to Water Debt Funds	\$98,169,371
	<b>\$475,718,706</b>

SECTION 5. INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used for operations provided to internal customers (other City funds or departments) on a cost-reimbursement basis, in which customer departments and funds pay on a pro rata, per-employee basis for operating costs of the department or fund that is providing services.

The **Capital Projects Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services associated with implementation of capital projects.

REVENUES

Charges for Services	\$14,837,093
Use of Money and Property	\$45,000
Other Revenue	\$17,747
Salvage Sales	\$1,500
	<b>\$14,901,340</b>

EXPENDITURES

Transportation and Public Works	\$14,368,252
Transfer to General Fund	\$4,477
Transfer to Vehicle and Equipment Replacement Fund	\$513,000
Transfer to IT Refresh Capital	\$15,611
	<b>\$14,901,340</b>

The **Equipment Services Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund Departments and other funds for services and costs associated with maintenance of the City's fleet of motor vehicles and associated equipment.

REVENUES

Charges for Services	\$29,292,997
Use of Money and Property	\$64,224
Other Revenue	\$12,676
Sale of Capital Asset	\$3,225
Salvage Sales	\$7,438
	<b>\$29,380,560</b>

EXPENDITURES

Property Management	\$29,366,488
Transfer to General Fund	\$14,072
	<b>\$29,380,560</b>

The **Group Health and Life Insurance Fund** is an internal service fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating individuals for services and costs associated with employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued retirement benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit (OPEB) liabilities that was adopted in Resolution 4464-06-2015.

REVENUES

Charges for Services	\$1,486,487
Use of Money and Property	\$3,180,000
Other Revenue	\$69,339,192
	<b>\$74,005,679</b>

EXPENDITURES

Human Resources	\$74,005,679
	<b>\$74,005,679</b>

The **Retiree Healthcare Trust** is a fiduciary fund used to manage funds generated from the internal service fees and health benefit expenses paid by the City through various funds and by participating retired individuals for services and costs associated with retired employee health benefit and life insurance coverage. With very limited exceptions, the City can make changes to its benefit offerings at any time; these changes could include discontinuing benefit programs or changing the rates at which the City contributes toward benefit costs. In general, employee benefits, except for previously accrued pension benefits, are not guaranteed to continue, and City contributions to any benefit program are subject to sufficient funds being available and allocated in the annual budget process, which includes appropriations solely for benefits projected to be payable during the ensuing fiscal year in accordance with the pay-as-you-go funding plan for other post-employment benefit (OPEB) liabilities that was adopted in Resolution 4464-06-2015.

REVENUES

Use of Money and Property	\$1,000,000
Other Revenue	\$31,548,119
	<b>\$32,548,119</b>

EXPENDITURES

Human Resources	\$29,141,729
Contribution to Fund Balance/Net Position	\$3,406,390
	<b>\$32,548,119</b>

The **Risk Financing Fund** is an internal service fund used to manage funds generated from the internal service fees paid by General Fund departments and other funds for implementation of statutorily mandated workers' compensation benefits for City employees and services associated with both City and third-party injury and property claims and risk reduction and avoidance strategies related thereto.

REVENUES

Use of Money and Property	\$400,000
Other Revenue	\$21,902,245
	<b>\$22,302,245</b>

EXPENDITURES

Human Resources	\$21,091,923
Transfer to IT Refresh Capital	\$7,228
Contribution to Fund Balance/Net Position	\$1,203,094
	<b>\$22,302,245</b>

SECTION 6. GAS WELL ENDOWMENT and DEVELOPMENT FEE FUNDS

The endowment gas lease funds were established for the purpose of managing the gas well revenues and associated expenditures/expenses. Revenues are derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust Fund and are used for operating costs, one-time program initiatives, and capital projects which meet program and project criteria for gas wells. The funds appropriated are for the administration of the fund, payment of bank fees, and transfers to allowable operating funds. Capital activity related to gas well revenue is set forth in Section 7. The dedication fees fund was established to manage neighborhood projects for the City with revenue derived from developer fees.

The **Aviation Endowment Gas Fund** is a special revenue fund used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Aviation Department.

REVENUES

Use of Money & Property	\$325,221
	<b>\$325,221</b>

EXPENDITURES

Bank Fees	\$279,000
Transfer Out (Administrative Fees)	\$46,221
	<b>\$325,221</b>

The **Aviation Gas Lease Capital Project Fund** is used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Aviation Department.

REVENUES

Use of Money & Property	\$89,637
	<b>\$89,637</b>

EXPENDITURES

Bank Fees	\$43,343
Transfer Out (Administrative Fees)	\$46,294
	<b>\$89,637</b>

The **General Endowment Gas Lease Fund** is a special revenue fund used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth’s city-owned land.

REVENUES

Use of Money & Property	\$601,378
	<b>\$601,378</b>

EXPENDITURES

Bank Fees	\$166,000
Transfer Out (Administrative Fees)	\$35,378
Transfer Out (Public Art)	\$400,000
	<b>\$601,378</b>

The **General Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth’s city-owned land.

REVENUES

Use of Money & Property	\$76,339
	<b>\$76,339</b>

EXPENDITURES

Bank Fees	\$37,887
Transfer Out (Administrative Fees)	\$38,452
	<b>\$76,339</b>

The **Lake Worth Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with Lake Worth.

REVENUES

Use of Money and Property	\$165,526
	<b>\$165,526</b>

EXPENDITURES

Bank Fees	\$78,157
Transfer Out (Administrative Fees)	\$87,369
	<b>\$165,526</b>

The **Municipal Golf Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department golf courses.

REVENUES

Use of Money & Property	\$6,530
	<b>\$6,530</b>

EXPENDITURES

Bank Fees	\$3,147
Transfer Out (Administrative Fees)	\$3,383
	<b>\$6,530</b>

The **PARD Dedication Fees Fund** is used to manage revenues and expenditures associated with neighborhood projects for the City. The PARD Dedication Fees Fund shall be provided with such revenue as may be secured from fees from the neighborhood developers.

REVENUES

Use of Money & Property	\$211,578
	<b>\$211,578</b>

EXPENDITURES

Transfer Out (Administrative Fees)	\$211,578
	<b>\$211,578</b>

The **PARD Endowment Gas Fund** is a special revenue fund used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department.

REVENUES

Use of Money & Property	\$108,371
	<b>\$108,371</b>

EXPENDITURES

Bank Fees	\$97,000
Transfer Out (Administrative Fees)	\$11,371
	<b>\$108,371</b>



The **PARD Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Park and Recreation Department.

REVENUES

Use of Money & Property	\$535,448
	<b>\$535,448</b>

EXPENDITURES

Bank Fees	\$10,478
Transfer Out (Administrative Fees)	\$100,817
Transfer Out (Community Tree Program)	\$424,153
	<b>\$535,448</b>

The **Water and Sewer Endowment Gas Fund** is a special revenue fund used to manage Gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Water Department.

REVENUES

Use of Money & Property	\$67,475
	<b>\$67,475</b>

EXPENDITURES

Bank Fees	\$59,000
Transfer Out (Administrative Fees)	\$8,475
	<b>\$67,475</b>

The **Water and Sewer Gas Lease Capital Project Fund** is used to manage gas well revenues, which include bonuses, royalties, pipeline easements, and mitigation fees, associated with the City of Fort Worth Water Department.

REVENUES

Use of Money & Property	\$54,502
	<b>\$54,502</b>

EXPENDITURES

Bank Fees	\$28,849
Transfer Out (Administrative Fees)	\$25,653
	<b>\$54,502</b>

SECTION 7. CAPITAL IMPROVEMENTS

That there shall be appropriations for the Capital Improvement Plans of the City of Fort Worth for Fiscal Year 2020, including Capital Projects and Capital Programs, as follows:

**GENERAL CAPITAL IMPROVEMENT PLAN**

The General Capital Improvement Plan is used to complete activities such as acquisition of land or construction of infrastructure consistent with governmental activities of the City of Fort Worth. Appropriations for Capital Projects and Programs are outlined below, which includes total General Capital Improvement Plan appropriations of \$136,632,541.

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>	
Bridges	Bridge Rehabilitation P_PB0003	7,500,000	
Business Applications	Econ Dev Communication Plan P_102315	100,000	
	Business Applications-IT P_P00037	1,330,207	
Community Partnerships	Bus Route Reorganization P_102310	250,000	
	Transit Mobile Phone App P_102311	500,000	
	Medical District ZIPZONE P_102312	250,000	
	Leveraging & Partnership Oppor P_P00118	198,699	
	Transit Initiatives P_P00129	500,000	
	Future Community Partnerships P_P00047	750,000	
Community Park Imp	Mowing P_P00128	1,000,000	
Drives & Parking Lots	PARD Roads and Parking P_P00098	1,090,000	
Education	Public Education & Gov't (PEG) P_100536	750,000	
Equipment	Parking Garages P_P00008	108,225	
	Equipment-Police P_P00033	68,932	
Facility Improvements	Central Lib Office Buildout P_102313	100,000	
	Building Security Upgrade P_102314	1,000,000	
	Edgewood Park P_102325	300,000	
	Wesleyan Hills Park P_102326	300,000	
	PARD Rec Fitness Equipment P_P00109	79,000	
	Nature Center Improvements P_P00122	12,000	
	Las Vegas Trail Cap Maint P_P00123	130,000	
	Fire Station Maintenance P_P00130	200,000	
	Mayfest Lease Agreement P_P00106	41,000	
	Park Improvements P_P00059	3,180,301	
	Hardware	PC Refresh - General - IT P_P00090	1,461,446
		PC Refresh - Other Funds - IT P_P00091	484,202
	Neighborhood Street Imp	NSD Alleyway Maintenance P_P00105	200,000
New Facilities	Kingsridge/Kingsridge West	654,720	
	Vineyards at Heritage Park P_102318	476,533	
	McPherson Reserve Park P_102319	729,452	
	Deer Meadow Park P_102324	632,479	
	Marine Creek Lake Park P_102335	500,000	
	Tim Watson Reserve Park P_102336	500,000	
New Transportation	Street Construction/Recon/Reha P_PB0001	31,750,000	

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>
Public Safety	Neighborhood/School Safety P_PB0007	3,750,000
	Warning Siren Maintenance P_P00131	230,000
Railroad Crossings	Railroad Crossings P_PB0004	2,200,000
Redevelopment/Reno	Botanic Garden Renovation-Reh P_P00110	260,000
	Recurring Facility Mtn & Rpr P_P00049	2,185,000
	Neighborhood Improv. Strat. P_P00080	3,100,000
	Roof Repair & Replace Citywide P_P00082	717,000
	Minor Repair & Renovate Cityw P_P00083	903,000
	Golf Improvements P_P00096	110,000
	Sidewalk Infrastructure	Sidewalks/Bicycle Lanes P_PB0002
	ADA Improvements P_P00127	742,870
Street Light Infrastructure	Street Lights P_PB0005	2,500,000
	Street Lighting Programmable P_P00124	500,000
Street Maint	Pavement Mgmt - Reclamation P_P00125	500,000
	Pavement Markings P_P00126	1,398,000
	Contract Bridge Maintenance P_P00017	1,796,000
	Contract Brick Pavement Repair P_P00018	421,000
	Concrete Restoration P_P00019	2,305,000
	Contract Street Maintenance P_P00020	16,401,000
	Street Maintenance P_P00022	870,000
Studies	PARD Studies P_P00119	75,000
Technology Infrastructure	Capital Projects Svcs Business P_P00111	251,000
	Technology Infrastructure-IT P_P00038	6,911,971
	ERP IT P_P00093	450,000
Traffic Signals	Traffic Signals P_PB0006	3,000,000
	Traffic System Maintenance P_P00021	5,592,000
Vehicles	Vehicles-Police P_P00035	12,188,504
	Vehicles-Capital Proj Svcs P_P00073	262,000
	Cult & Tour Vehicle Replace P_100675	196,000
	General VEF P_P00097	5,440,000
<b>Total Plan</b>		<b>\$136,632,541</b>

<b>Funding Source</b>		<b>FY2020</b>
General Fund	Capital Interfund Transfer Out	50,288,316
	VERF Transfer-Out	5,440,000
Crime Control & Prev Distr	Capital Interfund Transfer Out	15,928,636
	IT Refresh Transfer Out	412,887
Culture & Tourism	Capital Interfund Transfer Out	196,000
	IT Refresh Transfer Out	21,837
Municipal Golf	IT Refresh Transfer Out	1,273
Botanic Gardens Specl Revenue	Capital Interfund Transfer Out	260,000
Environmental Protection	IT Refresh Transfer Out	900
Special Purpose	Cable T.V Proj	750,000
Stormwater Utility	IT Refresh Transfer Out	13,804
Municipal Parking	Capital Intrafund Transfer Out	108,225
	IT Refresh Transfer Out	900
Municipal Airport	IT Refresh Transfer Out	9,762
Capital Projects Service	Capital Interfund Transfer Out	251,000
	Capital Intrafund Transfer Out	262,000
	IT Refresh Transfer Out	15,611
Risk Financing	IT Refresh Transfer Out	7,228
PARD Gas Lease Capital Project	UNSGAS Project	540,000
Muni Golf Gas Lease Cap Proj	UNSGAS Project	110,000
General Capital Projects	Lease Revenue	41,000
Special Donations Cap Projects	Contributions From Others	12,000
PARD Dedication Fees	Unspec Project	1,550,000
	Neighborhood Unit 2-27	229,452
	Neighborhood Unit 2-28	132,479
	NU 6-22 Coventry Hills & Tarrant Park Vista Study	66,533
	NU 6-23 Bear Creek Vista	54,720
ITS Capital	Unspec Project	1,502,917
2018 Bond Program	Proceeds From Sale Of Bonds	57,960,000
Outside Revenue	Capital Interfund Transfer Out	465,061
<b>Total Funding</b>		<b>\$136,632,541</b>

**MUNICIPAL AIRPORTS CAPITAL IMPROVEMENT PLAN**

The Municipal Airports Capital Improvement Plan is used to complete enhancements to the City's airports. Appropriations for Capital Projects and Programs are outlined below, which includes total Municipal Airports Capital Improvement Plan appropriations of \$393,000.

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>
Equipment	Meacham Equipment - Vehicles P_P00011	75,000
Assessments	Spinks Assessment and Studies P_P00115	28,000
Equipment	Spinks Equipment - Vehicles P_P00012	110,000
Facility Improvements	Spinks Maintenance P_P00113	180,000
<b>Total Plan</b>		<b>\$393,000</b>

<b>Funding Source</b>	<b>FY2020</b>	
Municipal Airport	Capital Intrafund Transfer Out	213,000
Aviation Gas Lease Cap Proj	UNSGAS Project	180,000
<b>Total Funding</b>		<b>\$393,000</b>

**PUBLIC EVENTS CAPITAL IMPROVEMENT PLAN**

The Public Events Capital Improvement Plan ensures that the city public events facilities are developed, maintained and upgraded to meet the needs of facility users and provide an environment for exceptional customer service. Appropriations for Capital Projects and Programs are outlined below, which includes total Public Events Capital Improvement Plan appropriations of \$4,385,000.

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>
Equipment	Fire Alarm (3) Replacements	850,000
Redevelopment/Reno	FWCC Minor Renovation & Repair P_P00053	585,000
	New WRMC Arena P_C40004	1,000,000
	WRMC Minor Renovation & Repair P_P00054	1,950,000
<b>Total Plan</b>		<b>\$4,385,000</b>
<b>Funding Source</b>		<b>FY2020</b>
Culture & Tourism	Capital Interfund Transfer Out	1,035,000
Culture & Tourism 2% Hotel	Capital Interfund Transfer Out	3,350,000
<b>Total Funding</b>		<b>\$4,385,000</b>

**STORMWATER CAPITAL IMPROVEMENT PLAN**

The Stormwater Capital Improvement Plan is used to complete projects to enhance the management of stormwater runoff. Appropriations for Capital Projects and Programs are outlined below, which includes total Stormwater Capital Improvement Plan appropriations of \$14,536,510.

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>
Drainage Improvements	Drainage Improvement Projects P_P00043	1,243,000
	Flooding Assessments P_P00046	1,450,000
Equipment	Minor Equipment P_P00014	125,000
Floodplain Mgmt	SW Advanced Flood Warning Sys P_P00108	700,000
Hardware	Technology P_P00015	100,000
Heavy Equipment	Vehicles-Stormwater P_P00016	600,000
Neighborhood Drainage Imp	Greenfield Acres Drainage Impr P_C01549	176,000
	Minor Neighborhood Drainage Im P_P00044	600,000
	Westcliff Drainage P_C01669	8,000,000
Public Safety	SW Hazard Rd Overtop Safety Imp	28,426
Rdwy Crossings & Channel Imp	SW Hazardous Rd Overtopping	257,042
Redevelopment/Reno	Stormdrain Pipe Rehab P_P00114	1,257,042
<b>Total Plan</b>		<b>\$14,536,510</b>
<b>Funding Source</b>		<b>FY2020</b>
Stormwater Utility	Capital Intrafund Transfer Out	14,536,510
<b>Total Funding</b>		<b>\$14,536,510</b>

**SOLID WASTE CAPITAL IMPROVEMENT PLAN**

The Solid Waste Capital Improvement Plan is used to complete projects to enhance the management of residential and commercial solid waste, and recycling, within the City of Fort Worth. Appropriations for Capital Projects and Programs are outlined below, which includes total Solid Waste Capital Improvement Plan appropriations of \$875,000.

<b>Capital Category</b>	<b>Project</b>	<b>FY2020</b>
Facility Improvements	Projects for removal of hazard P_P00042	300,000
Vehicles	Vehicles & Equipment-Solid Was P_P00041	575,000
<b>Total Plan</b>		<b>\$875,000</b>

<b>Funding Source</b>		<b>FY2020</b>
General Fund	Capital Interfund Transfer Out	300,000
Solid Waste	Capital Interfund Transfer Out	575,000
<b>Total Funding</b>		<b>\$875,000</b>



## SECTION 8. DELEGATED AUTHORITY

### **OPERATIONS BUDGET**

In accordance with Chapter X of the Charter of the City of Fort Worth, Texas, by adoption of this ordinance, the City Council authorizes and delegates to the City Manager, or his designee, the authority to transfer appropriations within and among departments and funds, in a cumulative amount not to exceed the total amount budgeted and appropriated for each specific purpose and subject to a requirement that the City Manager, or his designee, shall be required to report such transfers and allocations to the City Council in periodic financial reports throughout the fiscal year, under the following conditions:

A. Monies that are designated specifically and by amount in the budget for transfer among funds or departments of the City during the upcoming fiscal year for the purpose of meeting debt service, internal service, and capital expenditure commitments and other interfund and interdepartmental obligations.

B. Appropriations in Section 1 of this ordinance specifically identify and allocate monies within the Non-Departmental Center of the General Fund for designated purposes, such as separation pay, contractual services, tuition reimbursement, elections, and training initiative. In connection with the occurrence of an event within a designated purpose, monies may be transferred and allocated from the Non-Departmental Center of the General Fund to the utilizing department's center within the Fund.

C. Appropriations in the Special Donations Fund in Section 2 of this ordinance specifically identify and allocate monies, such as donations that are anticipated to be received during the fiscal year of that constitute unencumber fund balance from prior years' donations. Following actual receipt or availability, monies may be transferred and allocated from the Non- Departmental Center of the Special Donations Fund to the receiving department's center within the Special Donations Fund.

D. Appropriations in the Special Purpose Fund in Section 2 of this ordinance include fee-based revenues, such as third party instructor payments and summer day camp fees, that the Park and Recreation and Neighborhood Services Departments are anticipated to receive during the fiscal year. Following the actual receipt or availability, the monies may be transferred and allocated from the Non-Departmental Center of the Special Revenue Fund to the appropriate project center with the Special Revenue Fund.

E. Appropriations in the Municipal Airports Fund in Section 4 of this ordinance include one or more projects that encompass airport revenue-based payments that are owed to Alliance Air Services

for its management of Alliance Airport and that are tied to and contingent upon Alliance Airport revenues that are anticipated to be received during the fiscal year. Following the actual receipt or availability, the monies may be transferred and allocated from the Non-Departmental Center of the Municipal Airports Fund to the appropriate project center with the Municipal Airports Fund.

#### **CAPITAL IMPROVEMENT PLANS**

That capital appropriations are intended to be life-of-project/life-of-program appropriations and are considered encumbered and available until the associated project or program has been fully completed. And that in accordance with this concept, the City Manager or his designee, is hereby authorized to take all actions and effect all transactions necessary to rollover capital appropriations that remain unspent at the conclusion of a fiscal year to the ensuing fiscal year so long as the associated capital program, capital project, or capital outlay remains incomplete. And that, on completion of a specific capital program, capital project, or capital outlay, the City Manager or his designee, is hereby authorized to return or "sweep" any remaining unspent appropriation (i) to the overarching capital project, program, or outlay, if applicable, to the extent such overarching project, program, or outlay remains open and incomplete to allow such unspent appropriation to be allocated for further use on other subprojects within such project, program, or outlay and (ii) if no overarching project, program, or outlay exists or remains open, to the fund balance of the original funding source for future use and appropriation by the City Council in accordance with applicable law. And that all actions taken in accordance with the authority delegated under this Section shall be taken in accordance and compliance with all applicable laws and ordinances.

#### **COMMUNITY FACILITIES AGREEMENTS**

That appropriations in the Community Facilities Agreement Program identify and allocate monies that are anticipated to be received during the fiscal year from developers for the inspection, materials testing, and other services to be performed by City staff in connection with community facilities agreement projects that are funded solely by developers. In accordance with Chapter X of the Charter of the City of Fort Worth, Texas, by adoption of this ordinance, the City Council authorizes and delegates to the City Manager or his designee, authority, following the actual receipt of such monies, to enact and make transfers and allocations of such monies in a cumulative amount not to exceed the total amount budgeted, with such transfers and appropriation to be made from the Non-Departmental Project of the Government Community Facilities Agreement Fund and/or the Water & Sewer

Community Facilities Agreement Fund, as applicable, to the receiving project's center within the respective fund, provided, however, that the City Manager or his designee, shall be required to report such transfers and allocations to the City Council in periodic financial reports throughout the fiscal year.

## SECTION 9: RATIFICATION

### **OPERATIONS BUDGET**

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2019, and ending September 30, 2020, are hereby ratified and incorporated into the same.

### **CAPITAL IMPROVEMENT PLANS**

That prior appropriation ordinances approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, 2019, and ending September 30, 2020, and such ordinances are hereby acknowledged.

SECTION 10: INCORPORATION OF PUBLISHED BUDGET

That the distribution and division of the above named appropriations be made in accordance with the budget of expenditures submitted by the City Manager and as revised and approved by the City Council in accordance with the provisions of the City Charter, which budget is on file with the City Secretary, incorporated herein, and made a part of this ordinance by reference thereto and shall be considered in connection with the expenditures of the above appropriations.

## SECTION 11: LIMITATION ON EXPENDITURES, COMMITMENTS, AND OBLIGATIONS

### **OPERATIONS BUDGET**

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been transferred and allocated in accordance with the Delegated Authority granted herein.

### **CAPITAL IMPROVEMENT PLANS**

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget and appropriation ordinances, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been received and appropriated.

## SECTION 12: LEGAL LEVEL OF CONTROL

### **OPERATIONS BUDGET**

That, except as otherwise provided in this section, the legal level of control shall be at the department for each fund for which a budget is adopted herein, meaning that, notwithstanding appropriation or expense category details outlined in the budget documents incorporated herein under Section 8 of this ordinance, the City Manager or his designee may, in consultation with a department head, approve reallocation of funds between and among categories of budgeted expenses within a department's budget without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the department's overall appropriation. Notwithstanding the foregoing, the City Manager or his designee is authorized: (i) to make transfers and allocations in accordance with Section 6 of this ordinance and (ii) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund order to reflect any organizational changes occurring during the fiscal year.

### **CAPITAL IMPROVEMENT PLANS**

That the legal level of control for capital appropriations shall be at the Project, Program, or Outlay level, as applicable, for which an appropriation has been adopted, whether in this ordinance or another ordinance duly adopted by the City Council in the past or during this fiscal year. The City Manager, acting directly or through the Assistant City Managers, may approve the allocation of funds to a lower level within the same Project, Program, or Outlay, as applicable, without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the overall appropriation of the Project, Program, or Outlay, as applicable.

#### SECTION 13: PUBLICATION

That following the final passage, the caption of this ordinance shall be published in the official newspaper of the City of Fort Worth.

#### SECTION 14: SEVERABILITY

That should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such a decision, opinion, or judgement shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

#### SECTION 15: SAVINGS CLAUSE

All rights and remedies of the City of Fort Worth, Texas are expressly saved as to any and all violations of the provisions of the Code of the City of Fort Worth, or any other ordinances of the City, that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance, but may be prosecuted until final disposition by the courts.

#### SECTION 16: CONFLICTS

That all ordinances and appropriations for which provisions have previously been made are hereby expressly repealed if in conflict with the provisions of this ordinance.



SECTION 17: EFFECTIVE DATE

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

  
\_\_\_\_\_  
Sarah Fullenwider, City Attorney

  
\_\_\_\_\_  
Mary J. Kayser, City Secretary

Adopted: September 17, 2019

Effective: September 17, 2019



Ordinance No. 23836-09-2019

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL AD VALOREM TAX ON ALL PROPERTY, REAL, PERSONAL AND MIXED, SITUATED WITHIN THE TERRITORIAL LIMITS OF THE CITY OF FORT WORTH, TEXAS, AND ALL PERSONAL PROPERTY OWNED IN SAID CITY OF FORT WORTH, TEXAS, ON JANUARY 1, 2019, EXCEPT SUCH PROPERTY AS MAY BE EXEMPT FROM TAXATION BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS; AND APPROVING THE TAX ROLL; AND PROVIDING FOR A PENALTY; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

SECTION 1.

That there is hereby levied, adopted and shall be collected by the City of Fort Worth, Texas, as provided by law, an annual ad valorem tax for the year 2019, at the rate of \$0.7475 on every one hundred dollar (\$100.00) valuation on all property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, on January 1, 2019, liable under the law to taxation and not exempt therefrom by the Constitution and laws of the State of Texas. The ad valorem tax rate is divided into a maintenance and operation levy of \$0.5950 for general fund operations and a debt levy of \$0.1525 for servicing outstanding debt obligations.

SECTION 2.

That the debt portion of the tax levy, which is hereinbefore made, is to provide for the payment of interest and to create a redemption fund to discharge and pay principal and interest on any general obligations due or owing by the City of Fort Worth, Texas, and shall not be taken as an addition to levies for the same purpose in the respective ordinances authorizing and creating such obligations, but the levy hereinbefore made is made pursuant to and for the purpose of carrying out and complying with the provisions of said prior ordinances. The General Debt Service Fund shall receive payment of twenty and forty hundredths percent (20.40%) of the current taxes collected.

SECTION 3.

That the taxes provided for herein are levied upon all taxable property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, as assessed, valued

and described in the assessment tax rolls and the tax books of the City of Fort Worth, Texas, for the year 2019, and any supplemental assessments thereof, as the same have been or shall be presented to the City Council of the City of Fort Worth, Texas, by the Assessor and Collector of Taxes of said City of Fort Worth, Texas.

SECTION 4.

That, because the total amount of revenue generated from taxes to fund maintenance and operations will be greater than last year and because the tax rate exceeds the effective maintenance and operations rate, the following statements are made as required by Section 26.05 of the Texas Tax Code:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE DUE TO INCREASED PROPERTY VALUATIONS. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.39% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.91.

SECTION 5.

That the taxes provided for herein are due on receipt of a tax bill and are delinquent if not paid before February 1, 2020. Unless otherwise specifically set forth by law, failure to send or receive the tax bill shall not, however, affect the validity of the taxes, penalty or interest herein imposed, the due date, the existence of a tax lien, or any procedure instituted to collect such taxes, penalty or interest.

SECTION 6.

That if a person pays one-half of the taxes required to be paid by virtue of this Ordinance before December 1, 2019, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2020.

SECTION 7.

(a) That a delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2020. However, a tax delinquent on July 1, 2020, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

(b) That if a person who exercises the split payment option provided by Section 6 above fails to make the second payment before July 1, 2020, the second payment is delinquent and incurs a penalty of twelve percent (12%) of the amount of the unpaid tax.

SECTION 8.

That in addition to the penalty set out above, a delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Said interest of one percent (1%) per month shall be added to said taxes in the event the payment thereof shall become delinquent as above set forth, and said interest shall attach on the first day of each month thereafter until the taxes shall have been paid, which interest and the penalty provided for above shall be and become a part of said taxes and be payable as such.

SECTION 9.

That a tax that becomes delinquent on or after February 1, 2020, but not later than May 1, 2020, and that remains delinquent on July 1, 2020, shall incur an additional penalty of twenty percent (20%) of the amount of the delinquent tax, penalty and interest to defray costs of collection. Such twenty percent (20%) penalty and collection procedures are imposed pursuant to Sections 6.30 and 33.07 of the Texas Property Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

SECTION 10.

That a tax that becomes delinquent on or after June 1, 2020, under Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42 of the Texas Tax Code shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due, to defray costs of collection, pursuant to Section 33.08 of the Texas Property Tax Code. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 11.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2020, shall incur an additional penalty of twenty percent (20%), to defray costs of collection, pursuant to Texas Property Tax Code Section 33.11, on the later of the date the tax becomes subject to the outside attorney collection contract of Section 6.30 of the Texas Tax Code or 60 days after the date the taxes become delinquent. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 12.

That such taxes, penalty and interest shall be and become a lien upon the property on which the taxes are levied, as prescribed by the Charter of the City of Fort Worth, Texas, and the laws of the State of Texas, and such lien shall be and is hereby made a paramount, first and superior lien to all other liens whatsoever on the property on which said taxes are levied.

SECTION 13.

That staff is directed to notify the assessor of the tax rate adopted herein, which the assessor shall use in calculating the tax imposed on each property included on the City's appraisal roll, which tax amounts the assessor shall enter in the appraisal roll and submit to the City for approval, all in accordance with Texas Property Tax Code Section 26.09, and that the appraisal roll with amounts so calculated, entered and submitted is hereby approved.

SECTION 14.

That should any part, portion, section or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, sections or parts of sections of this ordinance, which provision shall be, remain and continue to be in full force and effect.

SECTION 15.

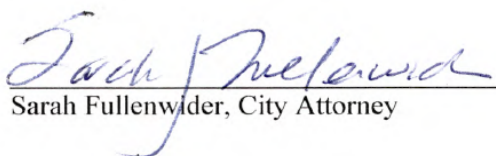
That all ordinances for which provisions have heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

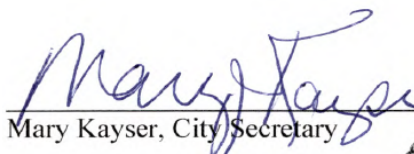
SECTION 16.

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

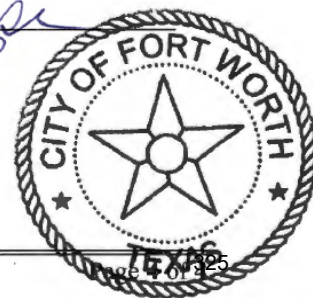
ATTEST:

  
Sarah Fullenwider, City Attorney

  
Mary Kayser, City Secretary

Adopted: September 17, 2019

Effective: September 17, 2019



# A Resolution

NO. 5129-09-2019

RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE FISCAL YEAR 2019-2020 BUDGET, IN ACCORDANCE WITH SECTION 102.007(c) OF THE TEXAS LOCAL GOVERNMENT CODE

WHEREAS, pursuant to Section 102.007(c) of the Texas Local Government Code, effective September 1, 2007, the adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the increased property tax revenues reflected in the budget; and

WHEREAS, the Fiscal Year 2019-2020 budget will raise more revenue from property taxes than the previous year because, despite a decrease in the actual property tax rate from \$0.785 per \$100 value in Fiscal Year 2018-2019 to \$0.7475 per \$100 value in Fiscal Year 2019-2020, the revenue from the assessment of property taxes will create more revenue than last year due to increases in appraised values on pre-existing improvements and to new improvements places on the tax rolls.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

That, the City Council of Fort Worth hereby ratifies the property tax revenue increase reflected in the Fiscal Year 2019-2020 budget.

Adopted this 17th day of September, 2019.

ATTEST:

  
Mary J. Kayser, City Secretary



# **Supplemental Information**

# **Financial Management Policies**



To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. **Revenues:** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. **Expenditures:** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditures of available resource.
- III. **Fund Reserve Policies:** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. **Capital Expenditures and Improvements:** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. **Debt:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. **Interfund Loans:** Establish guidelines for loans between funds.
- VII. **Cash and Investment Management:** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. **Grants:** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. **Fiscal Monitoring:** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. **Accounting, Auditing and Financial Reporting:** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. **Retirement System and OPEB Health Care Trust:** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

**XII. Internal Controls:** Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

**XIII. E-Commerce:** To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

**XIV. Donations:** Establish guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals.

**XV. Glossary:** an alphabetical list of terms or words found in or relating to the Financial Management Policies

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose**

This policy is intended to establish guidelines for the management of certain City of Fort Worth revenues in order to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

**III. Applicability and Scope**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one revenue source due to changes in national or local economic conditions which adversely impact that source.

**B. User Fees**

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current

fee structure, and to recommend adjustments where necessary.

C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Fort Worth citizens.

D. Enterprise Funds User Fees

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

E. Administrative Services Charges

The City shall establish a method to annually determine the administrative services charges due the General Fund from other funds for overhead and staff support. Where appropriate, governmental and proprietary funds shall reimburse the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and, analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others overdue in payments to the City.

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

I. DFW Airport Car Rental Revenue Sharing

All revenues derived from the DFW Airport car rental revenue sharing shall be dedicated to facility improvements of the Fort Worth Convention Center and the Will Rogers Memorial Center.

J. Use of One-time Revenues

The City shall discourage using one-time revenues to fund ongoing expenditures.

K. Use of Unpredictable Revenues

The City shall exercise caution when using unpredictable revenues to fund ongoing expenditures.

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City gas-related revenue and associated expenditures/expenses in order to ensure reliable, equitable, and diversified allocation and use of these funds. The goal for these funds is to strike a balance between current and future needs that are funded from a non-recurring and unpredictable resource.

III. Scope:

This policy addresses revenue derived from (i) ad valorem tax on mineral valuations; (ii) leases for the development of natural gas from under City-owned property; (iii) license or easement fees paid for the installation of gas gathering pipelines under City-owned property; and (iv) income of the Fort Worth Permanent Fund (Trust).

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Revenue Allocation:

A. Trust/Endowment Fund

1. The City has established a Trust Fund that will be structured and governed in such a manner to achieve maximum investment flexibility, maximum investment protection, and professional investment management. The Trust will be managed to ensure the long-term preservation and growth of the trust principal.
2. The Trust will be managed by a corporate trustee appointed by the City Council in accordance with the City Charter and the State Local Government Code. The City's Chief Financial Officer/Director of Finance

will be empowered to make fund management decisions and recommendations consistent with an adopted investment policy of the City Council. The Chief Financial Officer/Director of Finance shall serve as the financial guardian of the Trust ensuring fiscal stability, overseeing the trustee appointed by the City Council, monitoring fund performance and recommending to the City Council the amount of funds available for disbursement annually, in accordance with this policy and the trust documents. The Chief Financial Officer/Director of Finance shall be precluded from making specific expenditure decisions. Such decisions will be made by the City Council upon recommendation by the City Manager.

3. The Trust instrument may be substantively amended upon the completion of the process outlined within the trust documents.
4. To the extent not in conflict with common law or any other statutes applicable to the Trust Fund, the trustee shall retain all powers granted to trustees by the Texas Trust Code, and particularly is to have the power to invest and reinvest the trust estate in accordance with the goals and stipulations of the governing Trust instrument.
5. The determined percentage of bonus and royalty revenue from various sources are to be held in a consolidated account which will be divided into different sub-accounts including, but not limited to, the General Endowment Gas Lease Fund, the Aviation Endowment Gas Lease Fund, the Park System Endowment Gas Lease Fund, the Nature Center Endowment Gas Lease Fund, and the Water and Sewer Endowment Gas Lease Fund. Other sub-accounts may be created in order to account and track for funds as approved within this policy.
6. The goal of the Trust Fund is to produce income from investments and be a long-term income source for the benefit of both present and future Fort Worth citizens. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, will recommend to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust shall be determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council. In the event investment regulations prohibit the

intended growth and expansion of the Trust, a provision for dissolution of the Trust will be incorporated into the initial Trust instrument. Dissolution of the Trust will first require a determination and recommendation of the corporate trustee and the Chief Financial Officer/ Director of Finance.

7. To facilitate prudent management and reasonable returns and growth for the Trust Fund, during the 81st Legislative Session, the Public Funds Investment Act (Texas Local Government Code Chapter 2256) was amended. As amended the Act allows

the Trust Fund to be managed in a flexible manner consistent with the Uniform Prudent Management of Institutional Funds Act (Texas Property Code Chapter 163).

B. Revenue from Current Receipts

1. Ad Valorem Tax Revenue

The ad valorem receipts on mineral valuations will be allocated to the General Fund.

2. Water and Sewer Fund

Bonus, royalty and other natural gas-related fee revenue derived from Water and Sewer assets, including pipeline easements and license agreements, will generally be allocated in the manner outlined below, provided, however that no allocation may be made except in compliance with the Water and Sewer System's Master Ordinance and applicable Supplemental Ordinances and bond covenants. To the extent that gas-related revenues subject to this subsection are needed in order to comply with covenants and duties for the System's Outstanding Obligations, they shall be allocated first to such compliance.

Water and Sewer - Lake Worth Property

Funds from Water and Sewer property located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

Water and Sewer – Other Property

All revenue derived from other Water and Sewer assets will be allocated as follows:

- a. Seventy-five percent (75%) to the Water and Sewer Gas Lease Capital Projects Fund.
- b. Twenty-five percent (25%) of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

3. Park land - Lake Worth

Funds from park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

4. Park land - Fort Worth Nature Center and Refuge

Allocation of Bonus



Bonus revenues from gas leases associated with the Nature Center will be allocated first to establish the Nature Center Endowment Gas Lease Fund such that a ten million dollar (\$10,000,000.00) corpus will be established within the Endowment Fund. Any remaining bonus funds will be allocated as follows:

- a. Fifty percent (50%) to the Nature Center Gas Lease Capital Improvement Program to implement the Nature Center Master Plan; and
- b. Fifty percent (50%) to the Park Gas Lease Capital Project Fund.

#### Allocation of Royalties and Other Lease Revenues

Royalty and all other revenue from gas leases associated with the Nature Center will be allocated in accordance with the paragraphs below. Allocation shall vary depending on whether such allocation occurs before or after Full Funding of the Master Plan as defined in the following paragraph.

In 2009, the City Council adopted Resolution 3765-07-2009, which endorsed the allocation of \$62 million, adjusted for inflation, to provide full funding of the Nature Center Master Plan, which was incorporated into the City's Comprehensive Plan in February 2004 (M&C G-14276). In accordance with that Resolution, the term "Full Funding of the Master Plan" shall mean a total combined allocation to the Nature Center Endowment Gas Lease Fund and the Nature Center Capital Improvement Program of an amount that, as adjusted by the Consumer Price Index, represents the equivalent of \$62 million in 2009.

Until Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenue received from gas leases associated with the Nature Center will be allocated as follows:

- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
- b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
- c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

#### 5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

8. Municipal Airports Fund

Bonus, royalty and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, will be allocated in the following manner:

1. Fifty percent (50%) to the Aviation Gas Lease Capital Project Fund for aviation capital improvement projects; and
2. Fifty percent (50%) to the Aviation Endowment Gas Lease Fund.

9. Pipelines in Public Rights of Way

Revenue derived from pipeline easements and license agreements in the public rights of way will be deposited to the General Fund to offset the staff costs associated with reviewing and managing the pipeline locations in relation to other utilities.

10. Property Owned by City-Affiliated Corporation

All gas-related revenues derived from property titled to any City-affiliated corporation, such as local development corporations, Alliance Airport Authority, or the Housing Finance Corporation, shall be provided to such City-affiliated corporation to support its lawful activities per the policies and oversight of its respective governing board.

11. All Other Revenue

Except as noted in prior sections, all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other City property, including unrestricted park land, will be allocated as follows:

1. Fifty percent (50%) of the revenue will be allocated to the General Gas Lease Capital Projects Fund; and
2. Fifty percent (50%) of the revenue will be allocated to the General Endowment Gas Lease Fund.

#### 12. Minimum Payment Threshold

Notwithstanding anything in this policy to the contrary, if a gas-related revenue payment is \$500 or less, one hundred percent of the payment will be allocated to the respective Gas Lease Capital Project Fund.

#### 13. Interest Income

Interest earnings received from any Gas Lease Endowment Fund will be allocated solely to the respective fund's Gas Lease Capital Project Fund.

### VI. Expenditures/Expenses

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

1. Capital projects with a minimum ten (10) year useful life;
2. To provide matching grant funds to leverage funds for capital projects;
3. Technology with a minimum five (5) year useful life;
4. Acquisition of equipment and fleet assets including contributions to a revolving replacement fund;
5. Capital equipment with a minimum ten (10) year useful life;
6. To fund one-time community-wide economic and neighborhood development initiatives and projects;
7. To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property);

8. To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the City's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and City affiliated corporation funds) during that reporting period;
9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;
10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (“CFO”).

**II. Purpose**

This policy defines and provides the guiding principles with respect to Revenue Receipting, including the handling of cash, reconciling payments received, and reporting on receipting activity occurring within the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent revenue receipting practices and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with receipting and depositing revenue while also providing standards and minimally acceptable practices for these activities.

**III. Applicability and Scope**

All employees of the City, including uniformed employees having revenue receipting, cash handling, and payment reconciliation responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy, and by their respective departmental cash handling and reconciliation procedures.

**IV. Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policies.

**V. General Policies**

- A. Each department is required to maintain a listing of the locations and the employees who perform revenue receipting activities. Each department shall provide this listing to the Department of Financial Management Services (“FMS”) on an annual basis. This list must include information about the nature of the revenue receipting activities and the name and position title of all staff that handle payments at each location.
- B. The number of employees with access to a change drawer shall be limited to staff that are required to handle payments as part of their job function. Separation of duties must exist between those employees receiving and receipting payments and those individuals who will perform the accounting and recordkeeping functions pertaining to revenue intakes.
- C. Where adequate separation of duties is precluded due to limited available personnel or other operational constraints, the Department Supervisor shall perform specific verification functions to discourage misappropriation and/or theft. The Supervisor shall not be involved in the original transaction steps subject to verification. Departments should confer with FMS to establish other mitigating controls where separation of responsibility is precluded.
- D. Generally, revenue receipted by all departments shall be deposited at the City’s banking institution within twenty-four (24) hours of receipt. Departments, in conjunction with the CFO, shall assess the reasonableness, practicality, and security in determining deposit timing into the City’s banking institution. Departmental receipts shall not be used to create or replenish other funds.
- E. All revenue receipted should be accurately recorded into the City’s software systems real-time when such systems are available, but no less than within twenty-four (24) hours of receipt all payments should be recorded within the general ledger. Management review and approval of such recordings shall be completed within forty-eight (48) hours of deposit.
- F. Employees performing payment receipting functions must use due diligence in handling City assets to ensure that reasonable protection is provided to those assets at all times. Employees must report to their department supervisor, who in turn should submit the report to FMS and the Internal Audit Department, of any instance where a City employee has knowledge or suspicion of a theft or dishonest act by another City employee.

- G. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
- H. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.
- I. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
- J. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within forty-eight (48) hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

**VI. Cash/Change Drawer and Imprest Funds**

**A. Cash/Change Drawers**

The following procedures will be maintained for all Cash/Change Drawers:

- 1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
- 2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
- 3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of

the receipts and transactions recorded in an automated or manual point of sale system. All receipts shall be prepared for bank deposit.

4. The supervisor of the employee performing payment receipting functions shall verify the accuracy of the revenue received during the day through a review of the receipts and transactions recorded in an automated or manual point of sale system.
5. The ending balance of the Cash Drawer shall be the same as the beginning balance, and equal to the amount assigned to each respective drawer.
6. Completed daily deposits shall be kept in a locked combination vault or safe, or in a locked room in a locked drawer or file cabinet until it can be transmitted to the depository institution through an armored car service.
7. The amount of beginning cash within a Cash Drawer will be periodically evaluated based upon the number of transactions, the volume of cash versus other payment types, and the frequency change is forecasted to be needed in an average day.
8. Cash maintained for the purpose of making change must not be commingled with operational cash amounts and should not be used for any other purpose.

#### **B. Imprest Funds**

Imprest Funds are designated amounts of cash held outside of the general treasury and the use of such funds is subject to the City of Fort Worth Police Department's operating procedures.

#### **VII. Requesting a New and/or Increase in a Cash/Change Drawer or Imprest Fund**

Authority to establish or modify a Cash/Change Drawer or Imprest Fund must be initiated by a request from a Department Director and receive approval from the CFO. The CFO has the ability to delegate this function to appropriate staff within FMS. Departments shall collaborate with the CFO, or his/her designee, to establish and maintain a system of procedures, controls, and reporting activities associated with the receipting of payments and depositing of funds for all areas of their revenue receipting operations. Each Cash/Change Drawer and Imprest Fund shall be assigned an amount of cash as the beginning/opening balance. This amount shall be determined based upon the



activity level of the department and the associated business operational requirement and should be maintained throughout the lifecycle of the Cash/Change Drawer or Imprest Fund.

#### **VIII. Petty Cash**

The City of Fort Worth does not allow any department to own or operate Petty Cash funds.

#### **IX. Training**

All employees who have payment receipting responsibilities must successfully complete the City's Cash Handling Policies and Procedures course within thirty (30) days of employment. Existing employees must take the first available cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete an update cash handling course annually, subsequent to the initial training. Successful completion of this course is defined as achieving at least a seventy percent (70%) passing grade on the test administered upon completion of the course.

It is the responsibility of the department to notifying FMS, when a new or transferred employee becomes responsible of payment receipting activities and whenever an employee is no longer responsible for payment processing. In addition, it is the responsibility of the operating department to ensure all staff responsible for payment receipting activities have completed the City's Cash Handling training at least annually.

The FMS Department is responsible for providing all training related to Cash Handling and payment processing and in conjunction with the Budget and Performance Management Office ("PMO"), will notify the operational departments when their employee(s) are due for their annual training. Notwithstanding, the operational department(s) retain ultimate responsibility for ensuring all employees attend and successfully complete the training outlined herein.

The Budget and Performance Management Office maintains employee training records. Each time an employee completes a training course, Budget and Performance

Management Office will add the completion information to the employee's training transcript. Reports and/or copies of transcripts are provided by the Budget and Performance Management Office to all employees upon request.

**X. Receipt of Payments**

**A. Cash**

1. The cash custodian should have complete control and responsibility when collecting and securing the cash received from customers.
2. The cash drawer must be securely locked when the cashier is away from the cash drawer.
3. To reduce the risk of error, all cash should be separated according to the denomination, and should be sorted face up in the same direction.
4. The cash custodian should test each negotiable instrument used to make a payment to the City of Fort Worth to ensure it is not counterfeit.

**B. Checks**

1. Checks, traveler's checks, money orders and other negotiable instruments must be made payable to the "City of Fort Worth" and shall be promptly endorsed upon being received.
2. All checks made payable to the City of Fort Worth shall be accepted only in the amount of the transaction. Checks may not be written for more than the amount due to the City.
3. When accepting a check for amounts due to the City, the cash custodian shall capture the following payer's information and note same at the top of the check:
  - (1) Driver's license number
  - (2) Physical home address
  - (3) Valid Telephone number
4. No temporary, post-dated, or third party checks are to be accepted by the City.

5. Check cashing is strictly prohibited by this policy.

### **C. Credit/Debit Cards**

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards (“PCI-DSS”) practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
2. Employees should never write down or store a customer’s credit card information.
3. Employees should request customer identification (i.e. Government issued Driver’s License or Identification Card) to ensure the customer name matches the credit card provided for payment.

### **XI. Transaction Receipts**

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

### **XII. Refunds and Overpayments**

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate

departmental supervisor. Refunds and voids relating to a prior day's activity may only be made through Accounts Payable and must be properly approved by the appropriate departmental supervisor. In situations where the department has a computerized system to process refunds/voids, the operating department is responsible for ensuring the accurate accounting and approval of refunds and voids through the computerized system.

### **XIII. Safeguarding**

Access to the Cash Drawer should be limited to one person. The Cash Drawer shall be counted and balanced before another person takes possession of the Cash Drawer. Both parties involved in the Cash Drawer transfer shall be present when cash is counted, and a receipt shall be signed by the person accepting custody of the Cash Drawer.

- A. All areas surrounding the cash handling sites shall be visible and without obstruction.
- B. Dual control over the processing and storage of all monetary intakes should be utilized.
- C. All funds shall be kept out of public view and shall be available for inspection by authorized City personnel such as the Revenue Office, the City Auditor, or other authorized personnel as approved by the CFO.
- D. Physical protection of payments through the use of bank facilities, armored vehicles, vaults, locked cash boxes, tamper proof bags, or locked drawers shall be utilized at all times. Only assigned personnel shall have access to keys and vault combinations.
- E. Armored car services should be utilized based on a mutually agreeable schedule between the department and the CFO or his or her designee. The operating department and the CFO shall agree upon a schedule that promotes timely deposit of revenue, but does not create a cost for this service outweighing the benefit.
- F. Cash should never be transported to the City's banking institution by any method other than Armored Car service.

**XIV. Liability for Loss**

Departments performing payment receipting activities retain the ultimate liability for misappropriation and loss or theft of payment until such time as the custody of cash is transferred to the Armored Car service or the FMS department for deposit pick up staging.

**XV. Monitoring Performance**

Departmental controls shall include a practical means for employees to report instances where system controls, processes and/or procedures are overridden that could increase the City's risk exposure. Department Directors, Assistant Directors, and Managers/Supervisors shall monitor and annually assess any risk areas and adopt appropriate strategies to manage these functions, thereby minimizing loss opportunities.

**XVI. Audits**

The Revenue Office of FMS will perform Cash/Change Drawer audits to determine whether each Cash/Change Drawer and Imprest Fund balance is in agreement with the associated balance on the City's General Ledger.

The operational department(s) are responsible for auditing and validating all Cash/Change Drawer and Imprest Fund balances on a quarterly basis and providing authorized FMS Revenue Office personnel full access to all funds at all revenue collecting locations.

The FMS department is responsible for notifying the operational department(s), within a reasonable lead time, to ensure the person with authority is available during the audit. At the conclusion of each Cash/Change Drawer and Imprest Fund audit, the FMS department will provide a memo detailing the results of the audit which will include instruction for how to handle identified discrepancies.

For additional information or questions concerning this policy, please contact the FMS Treasury Office at (817) 392-8500.

## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

The Water and Sewer Fund is an Enterprise Fund, with the Water and Sewer System operating similar to a business in the private sector. However, as a tax-exempt governmental unit, the Fund does not pay franchise fees or property taxes that would be required of a private utility. The purpose of this policy is to outline the assessment of charges and fees to the Water and Sewer Fund by the General Fund in order to provide revenue for general government services comparable to what would be received from a private utility. In addition, this policy is also intended to address contributions from the Fund in support of the City's Public Art Program.

## **III. In General:**

Payments from funds within the Water and Sewer System must comply with the Master Ordinance (Ordinance 10968), which establishes the revenue financing program that provides for issuance of System revenue bonds to finance capital improvements. The rate covenant in the Master Ordinance obligates the City to establish and collect rates "necessary to produce Gross Revenues and other Pledged Revenues sufficient (1) to pay all current Operating Expenses, (2) to produce Net Revenues for each Fiscal Year at least equal to the Annual Debt Service Requirements during such Fiscal Year of the then Outstanding Parity Obligations, and (3) to pay all other financial obligations of the System reasonably anticipated to be paid from Gross Revenues." To fully implement this policy, in designing rates the Water and Sewer System shall also take into account payments under this policy to the extent allowed by applicable law and current contracts.

Under the Master Ordinance, payments such as those outlined in this policy can only be made from Excess Pledged Revenues, which, generally speaking, consist of System revenues that remain available after all Operating Costs have been paid and all debt-related obligations have been met. The following paragraph describes in more detail the process for determining Excess Pledged Revenues under the Master Ordinance.

In accordance with the Master Ordinance, Gross Revenues of the Water and Sewer System are reduced by Operating Costs to determine Net Revenues, which, together with any other monies pledged to the payment of Parity Obligations, constitute Pledged Revenues. The City also has the right to pledge the Pledged Revenues in payment of, and as security for, debt obligations that are subordinate to the Parity Obligations. Such subordinate lien obligations, which the City has issued and may continue to issue, are also considered Outstanding Obligations under the Master Ordinance. Under Section 11(b) of the Master Ordinance, provision must first be made for funds from Pledged Revenues to be deposited to the debt service, reserve, and other funds and accounts for ALL Outstanding Obligations as required by the Master Ordinance and applicable Supplemental Ordinances and bond covenants. If System funds remain available after these actions

have occurred and provisions have been made for all Operating Expenses and debt-related payments, remaining System funds constitute Excess Pledged Revenues that can be used for other lawful purposes, including payments under this policy.

By adoption of this policy, the Mayor and City Council delegate to the Financial Management Services Department responsibility for determining and certifying the availability of Excess Pledged Revenues. The certification shall be provided to the Water Department, and a copy shall be maintained in the records of the Financial Management Services Department.

An initial determination of Excess Pledged Revenues shall be made in connection with the annual budget process to determine the extent to which revenues exist for budgeting purposes and for making payments under this policy. If it is determined that Excess Pledged Revenues are projected to exist but are not sufficient to make all three of the proposed payments in full, the amount of Excess Pledged Revenues that is certified to be available shall be allocated among the payments on a pro rata basis.

To ensure payments under this policy consist only of actual Excess Pledged Revenues, after the close of each fiscal year, in connection with preparation of the annual audit, staff shall conduct a “true up” process, recalculating Excess Pledged Revenues using actual, rather than budgeted, figures for Gross Revenues, Operating Expenses, and debt-related payments. If it is determined that actual Excess Pledged Revenues for the preceding fiscal year were not sufficient for the full amount of the payments that were made under this policy, the General Fund shall make a one-time payment to the Water and Sewer Fund in the amount of any shortfall so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect payments made solely from Excess Pledged Revenues.

In this context, gross service revenue is defined as (i) total revenues of the System excluding (ii) non-service revenues. Non-service revenues consist of funds that are not generated in connection with the provision of water or wastewater services; examples include Interest Earnings, Gain/Loss on Assets, Transfers from Other Funds, Transfers from Impact Fees, reimbursements for Water Main Capacity Charges and Sewer Per Acre Charges, Front Foot Charges, Refunds from external service providers, and proceeds from Sale of Capital Assets or Equipment.

#### **IV. Payment for Street Rental Fee:**

The Street Rental Fee payment to the General Fund is intended as an assessment in lieu of franchise fees that the General Fund would receive in return for use of the City’s streets and rights-of-way if the Water and Sewer System were a private utility enterprise.

The Street Rental Fee shall be calculated as five percent (5%) of gross service revenue for Water and Sewer customers, unless specified otherwise by applicable wholesale contract.

For the purposes of cost recovery, the Street Rental Fee shall be treated as revenue in the General Fund and as an operating expense in the Water and Sewer Fund.

The amount of the Street Rental Fee assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. Street Rental fees will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

Because this Fee is based on actual gross service revenue, after the close of each fiscal year staff

shall conduct a “true up” process in connection with preparation of the annual audit. If it is determined that actual gross service revenue for the most-recent preceding fiscal year differs from the budgeted amount, a one-time adjustment shall be made to offset such difference so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect a total for street rental payments based on actual gross service revenue.

**V. Payment-in-Lieu-of-Taxes:**

The Payment-In-Lieu-of-Taxes (PILOT) to the General Fund is intended to offset the ad valorem taxes lost due to the tax-exempt status of the Water and Sewer System property.

The PILOT shall be calculated by applying the effective property tax rate to the net book value of the applicable capital assets. Capital assets subject to PILOT shall be limited to those classified as Plant and Property, including Construction Work in Progress, and shall exclude Transmission, Distribution and Collection Pipes and Hydrants.

An example of the PILOT calculation:

$(\text{Plant Assets} - \text{Accumulated Depreciation} + \text{Construction Work in Progress}) * \text{Current Tax Rate}$

For the purposes of cost recovery, PILOT shall be treated as revenue to the General Fund and as an operating expense of the Water and Sewer System. In any given year, the payments shall not exceed the PILOT calculation described above.

The amount of the PILOT assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. The PILOT will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

**VI. Contribution to Public Art:**

Funding for the Fort Worth Public Art Program, which was established in 2001 with the adoption of Ordinance Number 14794, will be provided by the Water and Sewer Fund.

Public Art funding shall be calculated in accordance with current City Code requirements and developed through the City’s annual budget process. Since Texas law restricts the use of bond proceeds to those projects eligible to be funded with water and sewer revenue bond proceeds, any Public Art funding generated with bond proceeds MUST be used to finance water and sewer system related public art projects.

For the purposes of cost recovery, Public Art funding shall be treated as an operating expense of the Water and Sewer System. In any given year, the payment shall not exceed the calculation described above.

The amount of the Public Art funding will be included in annual retail water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget.



**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines for the management of certain City expenditures/expenses in order to ensure fiscal stability and the effective and efficient delivery of services. Through the identification of necessary services and the establishment of appropriate service levels, Departments are responsible for the careful administration of the expenditure/expense of available resources.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. *Current Funding Basis***

The City shall operate on a current funding basis. Expenditures/expenses shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance/net position accumulated through prior year savings. (The Fund Balance/Net Position Policy Statements shall guide the use of reserves.)

**B. *Avoidance of Operating Deficits***

The City shall take immediate corrective actions if at any time during the fiscal year expenditure/expense and revenue re-estimates are such that an operating deficit (i.e., projected expenditures/expenses in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure/expense reductions, fee increases, or use of fund balance/net position within the Fund Balance/Net Position Policy Statements. Expenditure/expense deferrals into the following

fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

**C. *Maintenance of Capital Assets***

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

**D. *Periodic Program Reviews***

The City Manager shall strive to undertake periodic reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be redesigned, reduced in scope, or eliminated.

**E. *Purchasing***

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

I. **Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. **Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures/expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Capital Project Fund Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Capital Projects Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserve may be used.

III. **Applicability and Scope:**

This policy shall apply to the Capital Projects Funds under the budgetary and fiscal control of the City Manager and the City Council. This policy applies to governmental and proprietary fund types.

IV. **Glossary** - See definitions related to this policy provided in the appendix

V. **Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

**VI. Policy:**

Reserve Levels – The City will maintain reserves in Capital Projects Funds that will not exceed the amount needed to fully fund the approved projects set forth in the five-year Capital Improvement Plan.

**VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures/expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures/expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

**VIII. Pooled Cash**

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures/expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenues collection cycle.

IX. **Conditions for Use of Reserves**

It is the intent of the City to limit the use of Capital Project Fund Reserves to address non-routine and one-time expenditures.

X. **Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
2. To pay for non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with at least a 10-year life, feasibility, design, and engineering studies related to such projects, capital equipment and vehicles with at least a 10-year life, and technology improvements with at least a 5-year life.

XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Department will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provides sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not applicable.

**XVI. Forms:**  
Not Applicable

**XVII. Appendices:**  
Not applicable.

I. **Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. **Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures / expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its General Fund and Debt Service Funds Reserves, how the Reserves will be funded, and the conditions under which the Reserves may be used.

III. **Applicability and Scope:**

This policy shall apply to the General Fund, the General Debt Service Fund, and all other governmental and proprietary Debt Service Funds under the budgetary and fiscal control of the City Manager and the City Council.

This policy is applicable to governmental and proprietary funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a governmental or proprietary Fund.

IV. **Glossary** - See definitions related to this policy provided in the appendix.

V. **Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy
- D. Debt Management Policy

VI. **Policy:**

**General Fund**

- A. Reserve Levels - The City will maintain a minimum Unassigned Fund Balance in the General Fund equivalent to ten percent (10%) of regular ongoing operating expenditures, with a goal of two months (16.67%) of regular ongoing operating expenditures. Regular ongoing operating expenditures shall not include the portion of funds transferred from the General Fund to the Capital Project Fund to support pay-go capital projects.
- B. Committed Fund Balance - The City Council maintains the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an item placed on the City Council's agenda and approved at a City Council meeting. The action must either approve or rescind, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- C. Assigned Fund Balance - The City Council, through adoption of this policy, have authorized the City Manager or his/her designee and the Chief Financial Officer / Director of Finance to jointly designate or commit assigned fund balances without further City Council approval. It should be noted that this authority only gives the ability to designate future "intended" uses of fund balance that is in excess of nonspendable, restricted, and committed amounts, and the minimum required reserve. It does not vest additional spending authority in the City Manager or his/her designee or Chief Financial Officer / Director of Finance. Subsequent appropriations of fund balance would continue to require City Council approval.

Spending Priorities - When expenditures are incurred for the purposes for which both restricted and unrestricted fund balance is available, the City will consider restricted funds to be spent before unrestricted funds. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, the City will consider committed



funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.

For the purposes of this policy, current fiscal year's actual expenditures will exclude significant Non-Recurring Items.

#### **Governmental Debt Service Fund**

- D. Reserve Levels - The City will maintain a minimum level of Restricted, Committed, and Assigned Fund Balance in each governmental Debt Service Fund equal to two (16.67%) to three (25%) months of the highest projected debt service over the succeeding debt service forecast. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

While reserves for the General Fund and the General Debt Service Fund are calculated separately, the resulting individual Reserve requirements will be combined into one figure to be compared with the total General Fund and Debt Service Fund's fund balance.

#### **Proprietary Debt Service Fund**

- E. Reserve Levels - The City will maintain a minimum level of Restricted Net Position in proprietary Debt Service Funds between two (16.67%) to three (25%) months of the highest projected debt service over the succeeding debt service forecast. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

### **VII. Monitoring Performance**

- F. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures / expenses to ensure Reserves are not used beyond any planned usage.
- G. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- H. Funding the Reserve - Funding of Reserve targets will generally come from excess revenues over expenditures / expenses or one-time revenues.

- I. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

**VIII. Pooled Cash**

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures / expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short- term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

**IX. Conditions for Use of Reserves**

**General Fund**

It is the intent of the City to limit the use of General Fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

**Governmental and Proprietary Debt Service Funds**

It is the intent of the City to limit the use of Debt Service Reserves to address the re- payment of any outstanding debt.

**X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

**General Fund**

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods.
2. Appropriated to lower the amount of bonds or increase the pay-as-

you- go contributions needed to fund capital projects in the City's Capital Improvement Plan;

3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi- year projections of revenue and expenditures as prepared by the Department of Finance.

**Governmental and Proprietary Debt Service Funds**

1. Use to re-pay any outstanding debt or obligations.

**XI. Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

**XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

**XIII. Metrics:**

To be developed and managed accordingly.

**XIV. Records:**

There are no records associated with this policy.

**XV. Process Flow Map:**  
Not Applicable.

**XVI. Forms:**  
Not Applicable

**XVII. Appendices:**  
Not Applicable.

**I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

**II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Enterprise Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Enterprise Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used. This policy is intended to supplement, but not supersede, provisions of ordinances of the City governing the issuance or incurrence of bonds or other obligations secured in whole or in part by revenues or credited to an Enterprise Fund.

**III. Applicability and Scope:**

This policy shall apply to all Enterprise Funds under the budgetary and fiscal control of the City Manager and the City Council.

**IV. Glossary - See definitions related to this policy provided in the appendix.**

**V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

**VI. Policy:**

Reserve Levels -The City will maintain the following minimum reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

1. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items and shall be performed against the operating fund only.
2. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of the amount being paid in Debt Service payments for the subsequent fiscal year. This calculation shall be performed against the operating fund only.
3. A minimum Reserve of 100 Days Cash on Hand with a goal of 150 Days Cash on Hand. This calculation shall be performed against the operating fund only.
4. The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for respective reporting group.
5. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

**VII. Monitoring Performance**

- A. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes

available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.

- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

#### **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

#### **IX. Conditions for Use of Reserves**

It is the intent of the City to limit use of Enterprise Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

#### **X. Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following

ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

**XI. Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

**XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

**XIII. Metrics:**

To be developed and managed accordingly.



- XIV. Records:**  
There are no records associated with this policy.
- XV. Process Flow Map:**  
Not Applicable.
- XVI. Forms:**  
Not Applicable.
- XVII. Appendices:**  
Not Applicable.

**I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

**II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Insurance Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Internal Service Insurance Funds Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

**III. Applicability and Scope:**

This policy shall apply to all Internal Service Insurance Funds under the budgetary and fiscal control of the City Manager and the City Council.

**IV. Glossary - See definitions related to this policy provided in the appendix**

**V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

## **VI. Policy:**

Reserve Levels-The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A minimum level of Working Capital in Insurance Funds between two and three months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items and shall be performed using the operating fund only.
2. No Insurance Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds of the respective reporting group of the specific insurance related internal service fund.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

## **VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service insurance funds Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

IX. **Conditions for Use of Reserves**

It is the intent of the City to limit use of internal service insurance fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. **Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will

regularly report both current and projected Reserve levels to the City Manager and City Council.

**XII. Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

**XIII. Metrics:**

To be developed and managed accordingly.

**XIV. Records:**

There are no records associated with this policy.

**XV. Process Flow Map:**

Not Applicable.

**XVI. Forms:**

Not Applicable.

**XVII. Appendices:**

**I. Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/ Director of Finance.

**II. Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Fund Reserves (for non-insurance funds) are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and / or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Non- Insurance Internal Service Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

**III. Applicability and Scope:**

This policy shall apply to all Non-Insurance Internal Service Funds under the budgetary and fiscal control of the City Manager and the City Council.

**IV. Glossary - See definitions related to this policy provided in the appendix**

**V. Related Documents and References:**

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

**VI. Policy:**

Reserve Levels - The City will maintain the following minimum reserve levels in all Non-Insurance Internal Service Insurance Funds:

1. A minimum level of Working Capital in Non-Insurance Internal

Service Funds equivalent to three percent (3%) of regular, on-going operating expenses (including transfers out). This calculation does not include non-recurring items and shall be performed using the operating fund only.

2. No Internal Service Fund shall have a negative Unrestricted Net Position. This calculation shall be performed by using all of the funds for the respective reporting group funds of the specific non-insurance related internal service fund.

3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

## **VII. Monitoring Performance**

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

## **VIII. Pooled Cash**

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances

will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

IX. **Conditions for Use of Reserves**

It is the intent of the City to limit use of internal service Working Capital Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. **Excess of Reserves**

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.



XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not Applicable.

XVI. **Forms:**

Not Applicable.

XVII. **Appendices:**

Not Applicable.

I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Special Revenue Funds as Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

III. Applicability and Scope:

This policy shall apply to all Special Revenue Funds under the budgetary and fiscal control of the City Manager and the City Council except the Crime Control and Prevention District Fund.

This policy is applicable to Governmental Funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a Governmental Fund.

IV. Glossary - See definitions related to this policy provided in the appendix

V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

VI. Policy:

Reserve Levels - The City will maintain the following minimum Fund Balance amounts, with Fund Balance for purposes of this policy being the combined total of the Assigned and Restricted Fund Balance classifications:

1. A minimum Fund Balance in Special Revenue Funds equivalent to two months (16.67%) of regular, on-going Operating Expenditures (including operating transfers out). This calculation shall not include Non-Recurring Items.
2. The City acknowledges that initially, not all funds will meet the minimum requirement for Fund Balance outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30<sup>th</sup> each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Financial Management Services and the Performance and Budget Office shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Financial Management Services and the Performance and Budget Office based on the requirements outlined in this policy.
- C. Funding the Reserve - Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues.

- D. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Pooled Cash

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures / expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short- term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax and major revenue collection cycle.

IX. Conditions for Use of Reserves

It is the intent of the City to limit use of special revenue fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as- you-go contributions needed to fund capital projects in the City’s Capital Improvement Plan;

3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Finance.

XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Financial Management Services and the Performance and Budget Office will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. Metrics:

To be developed and managed accordingly.

XIV. Records:

There are no records associated with this policy.

XV. Process Flow Map:

Not Applicable.

XVI. Forms:

Not Applicable.

XVII. Appendices:

Not Applicable.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines for the management of certain City capital expenditures, to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

A. Capital Improvements Planning

The City shall review annually the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully identified.

B. Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

D. Lake Worth Infrastructure Fund

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A "Restricted Residual Account" shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter- approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects / categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and the Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (FMS). This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/Director of Finance (“CFO”).

**II. Purpose**

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

**III. Applicability and Scope**

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the Glossary for Financial Management Policies.



## V. **General Information**

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:

The term *capital assets* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

1. Purchased assets – The recording of purchased assets should be made on the basis of actual costs, including all appropriate ancillary costs, based on vendor invoice or other supporting documentation.
2. Constructed assets – All direct costs (including labor) associated with the construction project should be included in determining the asset valuation.
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt.

## VI. **Responsibility / Authority**

City-wide Department responsibilities:

- A. Serve as custodians of capital assets that are assigned to their departments.
- B. Ensure full departmental compliance with the established capital asset

policy in order to maintain adequate records of the City's capital assets.

- C. Each department head must appoint a department designee that has knowledge and experience in capital purchasing and management of project expenditures. Department designee responsibilities include but are not limited to:
- Perform a monthly review of the department's purchased, donated, and constructed assets added into PeopleSoft Asset Management (PSAM) and communicate with the Capital Assets Team regarding any discrepancies
  - Review and update the department's non-financial asset information in the PSAM system
  - Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within thirty (30) days of the occurrence
  - Coordinate the department's review of the current capital asset register and complete the Annual Asset Physical Inventory

FMS responsibilities:

- A. The Capital Asset Supervisor and Assistant Finance Director over Accounting shall ensure that all capital assets belonging to the City are properly identified and recorded in the PeopleSoft General Ledger module and that the PSAM module is reconciled, at least monthly, to general ledger balances.
- B. The Capital Asset Supervisor is responsible for maintaining a current listing of Capital Asset Designees from all City departments.
- C. The Capital Asset Supervisor must oversee the review of all transactions related to capital assets at least monthly and update the PSAM system, as required, upon validation of the transactions or corrections.
- D. The Capital Asset Supervisor and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly depreciation expense are properly recorded in the general ledger and changes noted by the department designees are recorded in the PSAM system.

- E. FMS is responsible to provide department representatives with the necessary training in capital asset management to effectively fulfill their duties and responsibilities under this policy.

## **VII. Asset Classification**

The City categorizes capital assets into the following:

### **A. Land**

Land includes all land parcels purchased or otherwise acquired by the City for any purpose, including but not limited to building sites, streets, right of way, recreation, future use, etc. This does not include land held for resale, which is accounted for as inventory.

Land is frequently associated with some other asset (e.g., land under a building or road). Land should always be treated and accounted for separately. The cost of the land should include not only the acquisition price, but also the cost of initially preparing land for its intended purpose, provided these preparations have an indefinite useful life, like the land itself. The recorded cost of land includes (1) the contract purchase price; (2) the costs of closing the transaction and obtaining title, including commissions, options, legal fees, title search, insurance, and past due or current taxes; (3) the costs of surveys; and (4) the cost of preparing the land for its particular use such as clearing and grading. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land. Capitalization of land costs may include, but are not limited to, the following:

- Original contract price
- Brokers' commissions
- Legal fees for examining and recording title
- Appraisal fees

- Cost of title guarantee insurance policies
- Cost of real estate surveys
- Cost of excavation, grading or filling of land and razing of an old building
- Payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser

Improvements other than buildings (land improvements) is used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

## B. Buildings

All permanent structures are included in the classification of buildings. The costs of an improvement (or betterment) is normally added to the cost of the related structure, rather than being treated as a separate asset. The same is true of restoration costs following a capital asset impairment. Capitalization of costs related to buildings include, but are not limited to, the following:

- Original contract price of the asset acquired or cost of design and construction
- Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Payment of noncurrent taxes accrued on the building at date of purchase, if payable by purchaser
- Architects' and engineers' fees for design and supervision
- Costs of temporary facilities used during the construction period

## C. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

#### D. Machinery and equipment

This classification includes construction and maintenance equipment, office equipment and furnishings, etc. Capitalization of equipment costs include but are not limited to, the following:

- Original contract or invoice cost
- Freight, acquisition fees, import duties, handling and storage costs
- Specific in-transit insurance charges
- Installation charges

#### E. Vehicles

A motor vehicle is a self-propelled road vehicle that is used for the transportation of passengers, or passengers and property. The capitalization amount includes the total purchase price less any applicable discounts and any ancillary payments required to place the asset in its intended state of operation.

#### F. Intangible Assets

Intangible assets are those that lack physical substance, are non-financial in nature and have an initial useful life extending beyond a single reporting period. Intangible assets must be identifiable, meaning they are either capable of being separated by means of sale, transfer, license or rent, or that they arise from contractual or other legal rights.

Intangible assets acquired or developed by the City could include licensed software, internally generated software, works of arts and historical treasures. Other examples of intangible assets the City may own include easements, water rights, timber rights, patents and trademarks.

#### G. Construction Work in Progress

Construction work in progress represents capitalized costs related to a capital asset that is not yet substantially ready to be placed in service. For construction work in progress assets, no depreciation is recorded until the asset is placed in service. When the asset is placed in service, the asset is reclassified to the correct category and depreciation begins.

## VIII. Capitalization

### A. Capitalization Thresholds

1. Land must be capitalized regardless of the value or cost.
2. Buildings must be capitalized regardless of the cost.
3. Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.
4. Betterments and Improvements qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater.
5. Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road.
6. Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater and it meets both of the following criteria:
  - Self-propelled
  - Primary use is on public streets and the unit is street legal
7. Intangible assets must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.

Nothing in this section is intended to limit the City from capitalizing assets that have values below the thresholds identified above.

### B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

## **IX. Betterments, Improvements and Repair and Maintenance**

### **A. Betterments**

A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

- Enhancement of an old shingle roof through the addition of modern, fireproof tiles
- “Major catch-up” repair to or rehabilitation of an existing neglected asset that extends the useful life or substantially increases the value of the asset.

A betterment that meets the capitalization threshold in section VIII should be capitalized.

### **B. Improvements**

Improvements include additions of new components to previously capitalized assets that either increase the assets’ value, extend the useful life, increase the normal rate of output, lower the operating cost, or increase the efficiency of the existing asset. Replacements of components of existing capitalized assets with improved or superior units, such that the value of the assets is increased, are also classified as improvements.

Examples include:

- Installation of an air condition system where there previously was none
- Installation of a crane on a truck that did not previously have one
- Removal of a major part or component of equipment and the substitution of a new part or component that increases either the value or useful life
- Addition of a new wing on a building

An improvement that meets the capitalization threshold in section VIII should be capitalized.

### C. Repair and Maintenance

Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition
- Does not add substantially to the value of the asset (i.e., it does not meet the requirements in section VIII to be capitalized).
- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset
- Facilitates asset utilization for its original

useful life Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs

Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.

## X. **Depreciation**

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of



depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation

expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 40 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 – 8 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25

- 60 years The following capital assets are not depreciated:

- Land
- Intangible assets with indefinite useful lives
- Construction Work in Progress

## **XI. Retirement**

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

When retiring an asset, the Department that had custody of the asset must complete and submit an Asset Retirement Form to the Capital Assets Team. The Asset Retirement Form should be properly approved by the Department with electronic signature and date on the form.

## **XII. Impairment**

The department designee is responsible for determining whether an asset should be classified as impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:

- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding).

If the asset is not impaired, the department designee should re-evaluate the remaining useful life and salvage value (if any). All impairment decisions should be communicated to the FMS Capital Assets Team by the department designee, and must be reviewed and properly approved by the Department.

## **XIII. Transfers**

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

When a capital improvement project is completed, the Capital Asset Team will transfer the project from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system when the asset is put into service.

## **XIV. Monthly Review**

The Department Capital Asset Designee is responsible for reviewing the

departmental Capital Assets recorded in the PSAM system on a monthly basis. The department designee must review the records to identify any missing items, impairments, or retirements, as well as any completed CWIP projects and to communicate any needed changes to the Capital Assets Team.

The Capital Assets Supervisor is responsible for reconciling the balance recorded in the PSAM system to the ending balance of the General Ledger at least monthly.

**XV. Physical Inventory**

Each department must perform an Annual Asset Physical Inventory. The department designee is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets.

**XVII. Acquisition of Capital Assets**

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines and principles associated with the management of the City's issuance of debt transactions to finance the acquisition, repair, or construction of capital assets.

**III. Scope:**

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. Use of Debt Financing**

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or Net Position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

**B. Assumption of Additional Debt**

The City shall not issue more debt than it retires each year without first conducting an objective analysis as to the City's ability to assume and support

additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds. To the extent permitted by State law, commercial paper may be utilized and/or issued in the City's tax-supported and revenue-supported bond programs in order to: (1) provide appropriation authority for executing contracts on bond-funded projects; (2) provide interim construction financing; and (3) take advantage of lower interest rates in the short-term market; all of which provide the City with flexibility in timing its entry into the long-term fixed rate market.

## C. Affordability Targets

### 1. General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to issue new general purpose debt (General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to issue new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

### 2. Revenue Bonds

Revenue bonds are secured solely by the revenues of an operating fund. As a result, the credit markets look at the type of revenue securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the operating fund or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law. Coverage requirements, and the need for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

Generally, for the City to issue additional water and sewer revenue bonds, net revenues, as defined in the ordinance authorizing the revenue bonds, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest, but should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum

150% coverage factor. Exceptions to these standards must be fully explained and justified.

Generally, for the City to issue additional stormwater revenue bonds, gross revenues, as defined in the ordinance authorizing the revenue bonds, shall be at least of 150% of the maximum annual debt service, however net revenues (after operations and maintenance expenses) should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor using net revenues.

Revenue bonds that may be issued to finance improvements for other activities (e.g., airports or convention center facilities) will necessitate the consideration of coverage and reserve fund requirements unique to the operating fund, such that the revenue bonds will be creditworthy and marketable.

### 3. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by State law. However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements only in special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to, situations where:

- Cost overruns on a general obligation bond-financed capital improvement have occurred;
- “Emergency” conditions require a capital improvement to be funded rapidly;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City's capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;

- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

#### 4. Tax Notes

Tax notes may be issued without a public election to finance the construction, acquisition, and expenses associated with placing a capital asset into service. Under State law, the issuance of tax notes must be approved as to legality by the State Attorney General, and must mature no later than the seventh anniversary of the date that the Attorney General approves the tax notes. Tax notes will be issued taking into account the useful life of the capital asset to be financed, and consideration of the economies that the City may achieve through the issuance of obligations with a shorter term of maturity than that typically associated with a bond amortization structure (see D. Debt Structure, below). The issuance of tax notes may be substituted for the issuance of Certificates of Obligations; however, the same principles apply.

#### D. Debt Structure

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

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue generating project, principal repayment should begin no later than the first full year after the project has been

placed in service. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

E. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

F. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis when the NIC basis can satisfactorily determine the lowest and best bid.

G. Timing of Sales

The City may use the cash received through the issuance of notes pursuant to, or the appropriation authority that may be available in accordance with the commercial paper programs, to begin capital projects approved under those programs. The City may also use reimbursement resolutions and its own cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

H. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, Fitch, and Kroll.

I. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.



J. Debt Refunding

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the par amount of the refunded maturities.

K. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bonds issued, to the extent permitted bylaw.

L. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment, and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

M. Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to gain information and knowledge from those firms which submit unique and innovative ideas.

N. Underwriting Syndicates

When a negotiated sale is deemed in the best interest of the City, underwriters shall be selected from a procurement process designed to yield the most qualified and experienced firms for the transaction. City staff will recommend the structure of underwriting syndicates, which will be effective for the type and amount of debt being issued. The City will consider its M/WBE goals in structuring syndicates.

## I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer/Director of Finance.

## II. Purpose

As a municipal government, the City issues both tax-exempt and taxable securities in the form of tax notes, certificates of obligations, general obligation bonds, and revenue bonds in support of the City's Vision to be the most livable and best managed city in the county. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines. The current version of such procedures was adopted on July 24, 2012, as Exhibit C - *Written Procedures Relating to Continuing Compliance with Federal Tax Covenants* to the City's 23<sup>rd</sup> Supplemental Ordinance authorizing the issuance and sale of the City's Water and Sewer Revenue Refunding Bonds, Series 2012 (Ordinance No. 201301-07-2012). This policy is intended to supplement such *Written Procedures*, as the same may be updated from time to time by action of the City Council.

## III. Applicability and Scope

This policy shall apply to all debt issuances under the fiscal control of the City Manager and the City Council and issued by the City of Fort Worth (the "City" or "Issuer"). Sections V through IX pertain only to tax-exempt debt issuances by the City (the "Obligations").

## IV. Glossary

See Definitions related to this policy provided in the appendix.

## V. Arbitrage Compliance

Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. "Arbitrage," in this context, refers to any

profit earned from investing the proceeds from the issuance of any Obligations at a yield that is higher than that on such Obligations.

Federal income tax laws restrict Arbitrage via two separate mechanisms: "yield restriction" and the "rebate requirement." Yield restriction prohibits the *investment* of bond proceeds at a rate higher than the yield on the related Obligations. The rebate requirement requires an issuer to *rebate* to the federal government any Arbitrage earned from the investment of Obligations.

Federal income tax laws provide exceptions to the yield restriction and rebate requirement rules, the most common of which are applicable to bond proceeds allocated to construction expenditures. Certain procedures related to these exceptions are set forth in Section VII below (see procedures A and B, related to exceptions from yield restriction, and procedure C, related to exceptions from the rebate requirement). The exceptions must be evaluated independently, as the applicability of an exception from yield restriction does not guarantee an exception from the rebate requirement. Bond Counsel should be consulted in determining the available exceptions and procedures with respect to Obligations issued for construction projects involving timelines in excess of those described below.

The Responsible Person will review the Closing Documents and Section VII below periodically (at least once a fiscal year) to ascertain compliance with Arbitrage restrictions and applicable exceptions.

#### VI. Review of Federal Tax Certificate for Each Issuance

The Issuer's Director of Finance/Chief Financial Officer (such officer, together with other employees of the Issuer who report to such officer, are, collectively, the "Responsible Person") will review and track the federal tax certificate prepared in connection with each issuance of Obligations.

#### VII. Compliance Procedures Applicable to Obligations Issued for Construction and Acquisition Purposes

With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- A. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed or refinanced with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within six months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence.

- B. Monitor progress to ensure that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within three years of the Issue Date.
- C. Monitor to ensure proceed expenditures from project Obligation issuances comply with one of the following applicable schedules<sup>1,2,3</sup>:
- a) Six-Month Expenditure Schedule. All proceeds must be spent within six months.
  - b) Eighteen-Month Expenditure Schedule:
    - i. By six (6) months following receipt of the proceeds, fifteen percent (15%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
    - ii. By twelve (12) months following receipt of the proceeds, sixty percent (60%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
    - iii. By eighteen (18) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - c) Two-Year Expenditure Schedule. The two-year expenditure schedule is available only for proceeds used to fund construction projects. A project will qualify as a construction project if at least 75% of the proceeds will actually be used for actual construction (versus acquisition) costs. The two-year expenditure exception requires expenditure of the proceeds within the following schedule:
    - i. By six (6) months following receipt of the proceeds, ten percent (10%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.

<sup>1</sup> For more information regarding these expenditure schedules, please refer to McCall Parkhurst & Horton, L.L.P.'s Memorandum entitled *Arbitrage Rebate Regulations*, attached to the Federal Tax Certificates for the Obligations at issue.

<sup>2</sup> The spending requirements do not generally apply to amounts held in a reasonably required reserve fund, except in certain cases related to the two-year exception period.

<sup>3</sup> "Proceeds" as used in this Section VII(b) generally includes investment earnings, but excludes funds held in a bona fide debt service fund.

- ii. By twelve (12) months following receipt of the proceeds, forty-five percent (45%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - iii. By eighteen (18) months following receipt of the proceeds, seventy-five percent (75%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
  - iv. By twenty-four (24) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- D. Monitor the yield on the investments purchased with proceeds of the Obligations to ensure the yield of such investments is restricted to the yield on the Obligations after three years of the Issue Date;
- E. Monitor the investment of all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the interest and sinking fund or debt service fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding twelve-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding twelve-month period; and
- F. The Responsible Person will ensure that funds transferred to a debt service fund are expended within thirteen months from the date of transfer.
- G. Ensure no more than 50% of the Obligation proceeds are invested in an investment with a guaranteed yield for four years or more.

#### VIII. Procedures Applicable to Obligations with a Debt Service Reserve Fund

If the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

#### IX. Procedures Applicable to Escrow Accounts for Refunding Issues

In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow

agreement, the Responsible Person will:

- A. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- B. Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- C. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at a yield that does not exceed the yield on the refunding obligations or otherwise applied.

X. Procedures Applicable to All Tax-Exempt Obligations

For all issuances of Obligations the Responsible Person will:

- A. Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- B. Ensure the applicable information return (e.g., Form 8038-G, 8038-GC, or any successor forms) is filed timely with the Internal Revenue Service (the "IRS"); and
- C. Ensure, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (1) at least every five years after the Issue Date and (2) within 30 days after the date the Obligations are retired.

XI. Private Business Use:

Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Person will review the Closing Documents periodically (at least once a fiscal year) for the purpose of determining that the use of the Project does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

- A. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
- B. Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- C. Monitor and record whether, at any time the Obligations are outstanding, any

person, other than the Issuer, affiliates of the Issuer or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;

- D. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the output of the Project (e.g., water, gas, electricity);
- E. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the Project to conduct or to direct the conduct of research;
- F. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- G. Monitor and record whether, at any time the Obligations are outstanding, the Project is leased, sold or otherwise disposed of; and
- H. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance authorizing the tax-exempt obligations used to finance the Project.

XII. Record Retention:

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.

XIII. Responsible Persons:

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines for the management of interfund loans between City funds. Interfund loans are amounts provided between funds and component units of the City of Fort Worth with a requirement for re-payment.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. Review and Approval**

In accordance with the City of Fort Worth Charter, any movement of funds from one fund to another requires the approval of City Council. Additionally, all Interfund loan proposals must be reviewed and approved by the Chief Financial Officer/Director of Finance and the City Manager or the designee thereof (who shall not be the Chief Financial Officer/Director of Finance).

**B. Funding Source for Loans**

The funding source of all interfund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation, i.e. cash flow analysis, is required to support the requirement that loaned funds are idle.

**C. Use of Loan Proceeds**



Interfund loans must only be made to finance short-term capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years. The exception to this policy is loans from the General Fund to other funds.

D. Repayment Source

The borrowing fund must have an identified revenue stream for the repayment of all principal and interest incurred from the loan. Management must provide documentation of the ability to repay the obligation, and the department/fund incurring the loan must execute an agreement described in paragraph F, below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency cash needs.

E. Repayment Term

All interfund loans must be repaid in no more than five (5) years from the date loan documents are executed.

F. Legal Documentation

All interfund loans shall be approved by the City Council by official action, and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required to fully document the transaction.

G. Repayment

Interfund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulation. At a minimum the rate charged will equal the return earned on the City's short-term investment portfolio.

H. Water and Sewer Fund Loans

In accordance with the Water and Sewer System Master Ordinance, excess pledged revenues can be used to make loans to other City Departments/Funds. Before making that determination, the Water and Sewer fund must cover all obligations for Operation and Maintenance Expenses, Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, Transfers to the Debt Service Funds, and Operating Reserve Requirement (from Net Position).

I. Year-End

Nothing contained within this policy is intended to require Mayor and Council approval, or City Manager approval, for booking interfund loans at the end of the year in order to prevent a fund or fund group from reporting a deficit cash position. Such entries shall be made under the guidance and approval of the Chief Financial Officer / Director of Finance and shall be immediately reversed in the subsequent fiscal year. If a fund has a recurring deficit cash position, it shall be the responsibility of the Department of Financial Management Services to coordinate discussion with the department responsible for the fiscal administration of the fund in order to develop a plan to mitigate this deficit cash position.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines to manage the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

The Chief Financial Officer / Director of Finance shall administer the management of the City's cash as required under the Public Funds Investment Act (Texas Local Government Code Chapter 2256) and the Collateral for Public Funds Act (Texas Local Government Code 2257). Specifically, this policy mandates the pursuit of the following overall goals and objectives for cash management:

1. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets.
2. Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines, standards, and practices promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA), whenever practicable.
3. Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions that engender interaction with outside financial

intermediaries shall be conducted in the best financial and administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

4. The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries and counterparties, documentation and safekeeping requirements; philosophical and operational aspects of the cash management function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.

## **I. INTRODUCTION AND SCOPE**

It is the policy of the City of Fort Worth, Texas (the "City") that the administration and investment of all City funds shall be handled in a manner that promotes the highest public trust. The City Council has designated that certain funds obtained from mineral rights owned by the City be placed in a trust for benefit of the City, with such trust to be known as the Fort Worth Permanent Fund (the "Permanent Fund") and to be invested in accordance with this Policy. Those funds that have been obtained from mineral rights but not designated as part of the Permanent Fund will be managed as part of the City portfolio under the City's General Portfolio Investment Policy and Strategy.

This Fort Worth Permanent Fund Investment Policy and Strategy (the "Policy") sets specific investment and strategy guidelines for funds placed in the Permanent Fund and establishes controls to ensure effective and judicious fiscal and investment management. The guidelines are intended to be broad enough to allow active investment within the Policy parameters yet specific enough to adequately safeguard the assets.

## **II. GOVERNING AUTHORITY**

All Permanent Fund investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal regulations. Statutory regulations generally applicable to the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), with a specific provision applicable solely to municipal funds for the management and development of mineral rights found in Sec. 2256.0202 of the Act, which incorporates by reference The Texas Trust Code (Subtitle B, Title 9, Property Code). All investments of monies in the Permanent Fund will be made in accordance with these statutes and this more restrictive Policy. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

### **III. OBJECTIVES**

The Permanent Fund, some portion of which may be maintained as permanent funds as determined by the City, is to be managed and invested in general accordance with the Public Funds Investment Act and follow four major investment objectives: safety, liquidity, diversification and yield.

Safety of principal is the foremost objective of the City's overall investment program, and safety of principal shall be an objective with respect to the investment of the Permanent Fund as well. Investment transactions and strategies shall address and consider the preservation of capital and minimization of capital loss as well as growth. Liquidity is not critical in the Permanent Fund because these funds are not to be used for ongoing operational expenses, expenditures, or liabilities. Diversification in portfolio structure is intended to further protect the Permanent Fund from over-Concentration. Growth and income will be the primary objectives for the Permanent Fund after all other objectives have been achieved.

### **IV. STRATEGY**

The Permanent Fund is to be invested in designated sub-accounts as per the Gas-Related Revenue & Expense/Expenditure Policy. Operating within appropriately Established administrative and procedural parameters, the Trustee shall pursue growth and returns within Policy parameters. Withdrawals from the Permanent Fund may be made annually pursuant to the terms of the Trust and will require coordination and planning to minimize having to recognize unrealized losses. No cash buffer is required on the portfolio.

The Permanent Fund shall be managed proactively in high credit quality investments. Securities lending may be used to add incremental income. Strategies shall utilize competitive bidding where appropriate and other controls as established by this Policy for all transactions pursuant to the terms of the Trust.

Securities may be sold or swapped if an opportunity exists to benefit from the trade. All transactions, including swaps must be documented. The Trustee will continuously monitor the contents of the portfolio, the available markets, and the relative value of competing instruments to adjust the portfolio in response to market conditions.

### **V. STANDARD OF CARE**

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall Permanent Fund.

The "prudent person" standard states that,

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee's control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and  
(2) whether the investment decision was consistent with this written investment Policy.

## **VI. DELEGATION OF AUTHORITY AND**

### **RESPONSIBILITY City Council**

By law, the City Council retains ultimate fiduciary responsibility for the Permanent Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers.

### **Chief Financial Officer/ Director of Finance**

The Chief Financial Officer/Director of Finance is responsible for monitoring the portfolio and reports submitted by the Trustee.

### **Trustee**

The Trustee (the "Trustee") will be responsible for monitoring and controlling the portfolio in accordance with the terms of the Trust Agreement dated June 10, 2013. The Trustee, with approval of the City, may engage the services of a Securities and Exchange Commission (SEC) registered Investment Adviser (registered under the Investment Advisers Act of 1940) or a National Bank exempt from registration to provide the investment management of the Permanent Fund in a manner consistent with the Policy. The Trustee and the selected Investment Adviser or National Bank may be affiliated.

The Trustee shall provide timely monthly and quarterly reports to the Chief Financial Officer/Director of Finance and Investment Committee in accordance with the Act and establish internal procedures and controls for the investment process and financial counter-parties.

In managing the Permanent Fund, the Trustee's use and acceptance of soft dollars shall be limited by the terms of this paragraph. For purposes of this paragraph "soft dollar"

shall refer to non-monetary credit offered by an executing broker/dealer in connection with a purchase or sale. Soft dollar credits may only be used and accepted by Trustee or a sub-advisor to acquire research for use in the investment decision-making process for the benefit of the Permanent Fund. As set out in Section 28(e) of the Securities Exchange Act of 1934, prior to accepting or utilizing any soft dollars the Trustee or sub-advisor receiving the soft dollar credit must have first determined in good faith that the commissions to be paid on the securities transaction are reasonable in relation to the value to the Permanent Fund of the brokerage and research provided. If the trade is executed through Trustee's selected broker/dealer, Trustee will receive the soft dollar credit. The Permanent Fund may, as a result, pay somewhat higher commissions for the securities transaction than what might have been obtainable on a non-soft dollar basis. Trustee may not utilize or accept soft dollars except in strict compliance with the foregoing terms.

The Trustee shall refrain from activity that could conflict with the proper execution and management of the Permanent Fund or that could impair their ability to make impartial investment decisions. Any business or personal relationships with investment counterparties shall be disclosed to the Chief Financial Officer/Director of Finance and the Texas Ethics Commission.

### **Investment Committee**

The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the Permanent Fund's policies or strategies. Annually the

Committee will approve all broker/dealers in accordance with the Act.

## **VII. AUTHORIZED COUNTER PARTIES Certification**

The Act requires

(1) that a written copy of the investment policy be presented to a business organization offering to engage in an investment transaction with the Permanent Fund with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds."



and

(2) that the business organization receiving the policy provide a written Policy Certification, acceptable to both the investing entity and the business organization and executed by a representative of the business organization, substantially acknowledging that the business organization has:

- a. received and reviewed the Fort Worth Permanent Fund Investment Policy and Strategy; and
- b. implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Permanent Fund and the organization that are not authorized by the Policy.

If the City retains self-management of the Permanent Fund, copies of this Policy will be provided to all business organizations offering to engage in an investment transaction

with the Permanent Fund on an annual basis, and a Policy Certification from each such business organization must be received by the City. If the City engages a corporate Trustee to serve as an investment management firm under contract, a copy of this Policy shall be provided to the corporate Trustee, and a Policy Certification will be obtained from a qualified representative of the Trustee.

No transaction (other than mutual funds) may be completed except in compliance with this section.

### **Security Broker/Dealers**

The Council appointed Investment Committee will at least annually review and adopt a list of broker/dealers which will then be authorized to engage in investment transactions concerning the Permanent Fund. If the City engages a corporate Trustee to serve as an investment management firm under contract, the investment management firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

No broker/dealer or independent Adviser may safe-keep Permanent Fund securities or funds. All security transactions shall be settled delivery versus payment (DVP) to the

Permanent Fund account. In order to perfect the DVP process, neither the Trustee nor the safekeeping depository (nor their brokerage subsidiaries) will be approved as a broker/dealer.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review

the performance, financial condition and registration of all qualified counter-parties on

an ongoing basis. Results will be provided to the Investment Committee for review upon request.

## VIII. AUTHORIZED INVESTMENTS

The Permanent Fund shall be invested only in the investments authorized below and further defined by the Act and Trust Code. If additional types of potential authorized investments are created by changes made to the controlling statutes, they will not be authorized until this Policy is amended and adopted by the City Council. All investment transactions will be placed in an effort to achieve a fair and reasonable return under all circumstances and in light of other investment alternatives available.

1. Obligations of the United States Government, its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test, with a maximum stated maturity of twenty (20) years.
2. FDIC insured and/or collateralized depository certificates of deposit from banks in the United States, with a maximum maturity of three (3) years.
3. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum maturity of 90 days.
4. AAA or equivalent rated constant dollar, Texas local government investment pools as defined by the Act.
5. AAA-rated United States Institutional government money market mutual funds.
6. Debt obligations of any state or political subdivision of any US state, rated A or better with a stated maturity not to exceed ten (10) years.
7. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer, with a maximum maturity of one (1) year. A Bond Market Association Master Repurchase Agreement, 102% margin, and independent third party safekeeping are required. (See section IX)
8. Banker's acceptances with a maximum maturity of 120 days accepted by a US registered bank with a short term rating of not less than A1/P1 by two nationally recognized rating agencies.
9. Domestic bond mutual funds with a maximum weighted average maturity of ten (10) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that

fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.

10. International bond mutual funds with a maximum weighted average maturity of fifteen (15) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
11. Domestic or international equity and preferred stock mutual funds with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
12. US or international stocks.
13. Real assets, including real estate, commodities and real estate investment trusts (REITS).
14. Alternative Investments to include hedge funds.
15. Corporate and asset backed securities rated A, or better with a stated maturity not to exceed ten (10) years.

### **Securities Lending**

If the City has an active securities lending agreement, the Permanent Fund securities may also be lent by Trustee utilizing the City's agreement as determined by the City under their written agreement and conditions only.

## **IX. COLLATERALIZATION**

### **Time and Demand Pledged Collateral**

All time and demand deposits placed by the Permanent Fund that exceed the limits of coverage provided by Federal Deposit Insurance Corporation (FDIC) shall be transferred to a money market fund or otherwise collateralized in accordance with the Texas Public Funds Collateral Act with collateral pledged to the Permanent Fund. In order to anticipate market changes and provide a level of security for all funds, collateral shall be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The pledging bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its internal and external auditors.

Collateral pledged to secure deposits of the Trust Fund assets shall be held by an independent financial institution outside the holding company of the depository, as approved by the Trustee, and in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

**Permanent Fund Owned Collateral Under Repurchase Agreements**

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral at a 102% margin and held by an independent third party custodian approved by the Trustee. The Master Repurchase Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting Permanent Fund ownership from the independent safekeeping agent.

**Authorized Collateral**

As authorized by the Public Funds Collateral Act and further restricted by this Policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and instrumentalities including mortgage backed securities and CMO that pass the bank test, and
- obligations of any US state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

Collateral will be monitored at least monthly by the Trustee, and each month Trustee will send City a document listing any current collateral and its market value.

**X. DIVERSIFICATION**

The City as beneficial owner of the Permanent Fund recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategy for diversification will be guided by the circumstances then prevailing but will generally be:

	Range	Target
<b>Cash, Cash Equivalents, and Fixed Income</b>	<b>29-49%</b>	<b>39%</b>
US Obligations		
US Agencies/Instrumentalities		
Depository Certificates of Deposit		

	Commercial Paper		
	Local Government Investment Pools		
	Money Market Mutual Funds		
	Municipal Obligations		
	Corporate Obligations (Max. 20.00%)		
	Asset Backed Securities (Max 10.00%)		
	Repurchase Agreements		
	Bankers Acceptances		
	Domestic Bond Mutual Funds (Max.10.00%)		
	International Bond Mutual Funds (Max. 10.00%)		
	Preferred Stock Mutual Funds		
<b>Equities</b>		<b>27-47%</b>	<b>37%</b>
	U.S. Large Cap		14.00
	%		
	U.S. Mid Cap		5.00%
	U.S. Small Cap		3.00%
	Int'l Developed Markets Equity Mutual Funds		
	9.00% Int'l Emerging Markets Equity		6.0
	0%		
<b>Real Assets</b>		<b>2-12%</b>	<b>12%</b>
	Global Public REITS		8.00%
	Private Real Estate		2.00%
	Commodities		2.00%
<b>Alternative Investment</b>		<b>2-22%</b>	<b>12%</b>
	Hedge Funds - Relative Value		3.00%
	Hedge Funds - Macro		3.00%
	Hedge Funds - Event Driven		2.00%
	Hedge Fund - Equity Hedge		2.00%
	Private Equity		2.00%

The diversification percentage guidelines will be measured based on market value. Fluctuations in cash flows may cause the portfolio to exceed these maximum percentages for a particular asset class subsequent to the purchase. Securities need not be liquidated to realign to match the portfolio diversification guidelines.

Because of its tax-exempt nature, the Permanent Fund shall not be invested based on tax optimized strategies with the goal of improving after-tax returns through active

tax loss  
harvesting.

## **XI. INTERNAL CONTROLS**

The Chief Financial Officer/Director of Finance and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse.

### **Competitive Transactions**

All investments will be made in an effort to achieve a fair and reasonable return under market circumstances and in light of other investment alternatives available and shall utilize market competition where appropriate.

In general, in buying or selling equity or fixed income securities, Trustee shall utilize electronic communications networks, exchanges, and market makers using the National Best Bid/Offer consolidated quote system pricing to solicit terms from multiple

Industry- recognized third party registered broker/dealers that are included on the then- current list of approved broker/dealers. The Trustee shall evaluate all transactions

and brokers for best execution, taking into account a variety of factors including price, execution and commission costs, size of the order and other unique trading characteristics, value of research provided, financial responsibility, and the responsiveness of the brokers.

All bids and offers for fixed income shall be completed using at least three broker/dealers whenever possible to make certain of fair and competitive pricing in the market. In the event three bids cannot be obtained, Trustee shall use market variables to determine best price, including but not limited to: competitive pricing, market condition, sector, liquidity, and credit conditions. The Trustee shall not use margin accounts.

### **Delivery vs. Payment**

All trades of marketable securities shall be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the Permanent Fund safekeeping institution prior to the release of funds.

### **Monitoring Credit Ratings**

The Trustee shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Trustee shall (i), within two business days of downgrade,

notify the Chief Financial Officer/Director of Finance of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify

the Chief Financial Officer/Director of Finance of conditions affecting the rating and available liquidation options, including associated loss of principal, before any action is taken, provided however, that in extreme situations where the Trustee determines in the exercise of its reasonable discretion that immediate liquidation is prudent, Trustee shall be authorized to liquidate immediately but shall be required to provide the City with notice of such liquidation by the close of the following business day.

## **XII. SAFEKEEPING**

All security transactions will be settled on a delivery versus payment basis and held in the Permanent Fund by the Trustee, the City's depository or other Trustee-contracted safekeeping institution independent from any security transactions or trade counter-parties. All safekeeping functions will be performed by the Trustee. The Trustee as safekeeping agent shall provide monthly statements on all security positions held by the Permanent Fund.

## **XII. REPORTI**

### **NG Monthly**

#### **Reporting**

No less than monthly, the Trustee will submit a report to the Chief Financial Officer/Director of Finance and Investment Committee. The report will, at a minimum, comply with the statutory requirements for quarterly reporting below.

#### **Quarterly Reporting**

No less than quarterly, the Trustee will prepare and submit a report to the Investment Committee. The report will comply with provisions of the Act governing Internal Management Reports and will contain, at a minimum, the following:

- a. detailed description of each investment position as of the date of the report including market values, market yield and earnings;
- b. summary statements for the Permanent Fund including:
  - (1) amortized book value for individual fixed income securities, market values, market yield, and earned income,
  - 2) beginning and ending market value for the reporting period,
  - (3) change in market value (volatility measure) for the reporting period,
  - (4) yield for the fixed income portion of the portfolio for the reporting period,
  - (5) total return for the entire portfolio for the reporting period,
  - (6) weighted average maturity, as applicable, and
  - (7) asset class returns and benchmark returns for the reporting period.



The quarterly report shall include a statement of compliance for the portfolio as it relates to the Fort Worth Permanent Fund Investment Policy and Strategy and be signed by the Chief Financial Officer/Director of Finance and Trustee.

Prices used for calculation of market values will be obtained from an independent source.

**Benchmark: Risk Measurement**

The benchmarks for risk measurement and performance of the Permanent Fund portfolio will be divided among the asset classes as outlined below.

- The benchmark for the fixed income portion shall be the Barclays' 1-5 Year Government/Credit Index for the comparable period.
- The benchmark for the equity portion shall be a total return equal to a composite of the total return of S&P 500 for stocks and the EAFE for international investments comparable to the then-current makeup of the portfolio for the comparable period.
- The benchmark for the real assets portion shall be the FTSE NAREIT All Equity REIT Index for the comparable period.
- The benchmark for the commodities portion shall be the Dow Jones UBS Commodities Index for the comparable period.
- The benchmark for the alternative investment portion shall be the HFRX Global Hedge Fund Index for the comparable period.

**XIV. ADOPTION**

The Fort Worth Permanent Fund Investment Policy and Strategy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy.

**Policy Adopted:**

April 16, 2013 (M&C G-17857)

**Policy Reviewed and Approved:**

July 15, 2014 (M&C G-18244)

May 5, 2015 (M&C G-18466)

September 15, 2015 (M&C 18552)

## **I. Authority**

The Fort Worth City Council is responsible for legislating, formulating policy, and setting the overall direction of City government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“the City”). The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Manager by the Chief Financial Officer/Director of Finance (“CFO”).

## **II. Purpose**

The purpose of this policy is to:

- A. Define practices and provide the guiding principles for grant management, including the application, approval, set up, management, accounting, and reporting of grant activity performed by the City.
- B. Ensure that City personnel seek and apply for federal, state and other grants-in-aid that address the City’s current priorities and policy objectives, and administer them in accordance with applicable federal and state laws and regulations, City policies, and contractual obligations.
- C. Establish controls to maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the operational nature of the processes associated with grant management.
- D. Require procedures related to the grant management process be in conformance with this policy.

## **III. Applicability and Scope**

All employees of the City, including uniformed employees, having grant management or accounting responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy and by their respective departmental grants procedures.

## **IV. Glossary**

Definitions related to this policy will be incorporated into the Glossary for Financial Management Policies.

Administering Department – the City of Fort Worth Department responsible for applying for and overseeing the activities of a grant-funded program.

Indirect Costs – expenses / expenditures the City will incur for managing the grant program. Indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication seeking approval to proceed with a grant application. If a waiver of the indirect costs is sought by the Administering Department, such waiver shall be detailed in the process and approved by the Mayor and Council.

## V. Policy

### A. Grant Identification, Application, Acceptance

1. Each respective department of the City of Fort Worth may research and identify grant opportunities that facilitate the City's overall goals, mission, and initiatives and provide supplemental or alternative funding sources to either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining relevant approval from their respective Assistant City Manager.
3. Grant opportunities shall be evaluated for administrative burden and compliance costs when identified. Where the amount likely to be received does not exceed the cost of applying for and administering the grant, the City should not seek the grant. Where the amount awarded does not exceed the cost of administering the grant, the City should not accept the grant.
4. Prior to application, the Administering Department shall:
  - a. Complete an agenda item on a regularly scheduled City Council meeting wherein approval to apply and accept, if awarded, the grant is requested.
  - b. The Mayor and Council Communication requesting application and acceptance approval shall include the following components:
    - a. Name of grant,
    - b. Grantor,
    - c. Dollar award of grant along with the identification of required matching funds,
    - d. Overview of the grant program, including how the City will use the funds,
    - e. Required appropriation ordinances and language, and
    - f. Dollar value of indirect costs being applied for in the grant, calculated based on the indirect cost study in effect at the time. Where reimbursing the general fund for the indirect cost burden would impact program services, the department should weigh

the City's priorities in deciding whether to allocate additional resources to the program from other sources.

5. The Mayor and Council Communication shall be routed through the Grant Team of the Financial Management Services Department for review prior to being placed on a City Council Agenda for consideration.
6. After City Council approval the Administering Department, in coordination with the Financial Management Services Department, shall prepare all documents required in the application process and submit the same to the granting agency.
7. Applications shall include a budget for all indirect costs allowable under the grant.
8. It is acknowledged that grant application deadlines may not allow for approval by the Mayor and Council prior to being due. In these instances, ratifying Mayor and Council Communications shall be completed utilizing the same process as non-ratifying Mayor and Council Communications.
9. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office and the respective Assistant City Manager, seeing that the corresponding contract is correct and fully executed.
10. In instances where the City needs to further evaluate whether a grant meets the City's objectives, mission, goals, and initiatives, it is acceptable to submit a Mayor and Council Communication for approval to apply for the grant only. In these instances, a supplemental Mayor and Council Communication is required in order to accept the grant.

**B. Grant Set-Up**

1. Upon award of a grant by a granting entity, FMS Grant Accounting shall schedule a Grant Kick-Off meeting with the Administering Department. The Grant Kick-Off meeting is to clarify grant management and accounting roles and responsibilities specific to that particular grant, and should be attended by management representatives of the Administering Department and FMS Grant Accounting.
2. The Administering Department is then responsible for completing and/or collecting the following documents, with assistance and support from FMS Grant Accounting, and submitting them to FMS Grant Accounting to be entered into PeopleSoft (the City's system of record for all financial data):
  - a. The Grant Information Form (GIF),
  - b. A balanced Grant Project Budget,
  - c. The approved M&C,
  - d. The fully executed award agreement, and
  - e. The funding location (FID) for any required matching expenditures.

3. FMS Grant Accounting is responsible for setting up the award in PeopleSoft, including entry of operating and financial reporting schedules. Grant Accounting shall then provide the Administering Department with the PeopleSoft project (grant) number.
4. The Administering Department and FMS Grant Accounting are responsible for understanding grant conditions, including allowable costs for each grant. This includes personnel expenditures and whether salaries, overtime and/or fringe benefits are allowable. The Administering Department, with the support and assistance of FMS Grant Accounting, is responsible for determining and using the appropriate vehicle to ensure personnel charges are distributed to the grant as accurately as possible. This may entail the use of ePARs, tasks groups/task profiles and/or combo codes. The Administering Department should ensure that grant-funded personnel understand how to code their time for accurate accounting.
5. The Administering Department, with assistance and support from FMS Grant Accounting, submits task group/task profile/combo code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Reporting.

**C. Grant Management**

1. The Administering Department shall manage awards in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State laws and/or regulations, and corresponding contractual agreements. FMS Grant Accounting shall provide assistance and serve as a resource for clarification of any questions regarding 2 CFR 200.
2. If the grant has subrecipients:
  - a. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform a risk assessment for each subrecipient before passing along awarded funds, in accordance with 2 Code of Federal Regulations (“CFR”) §200.331, “Requirements for pass-through entities,” and formulate a risk mitigation plan based on identified risk factors.
  - b. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform subrecipient monitoring in accordance with §200.330, “Subrecipient and Contractor Determinations,” and §200.331, “Requirements for Pass-Through Entities,” and document such monitoring.
3. The Administering Department shall monitoring contractors to ensure compliance with all contract provisions.
4. All grant-related procurement activities must be conducted in accordance with all applicable City policies and State and federal laws and regulations (e.g., Davis-Bacon Act).

- a. If a capital asset is purchased or created with grant funds, FMS Grant Accounting and FMS Capital Assets should be notified.
  - b. For federal grants, no local purchasing preference can be given.
  - c. For federal grants, cost plus a percentage of cost and percentage of construction cost methods are prohibited.
  - d. The City is responsible for full compliance with the procurement regulations contained in 2 CFR 200 (200.317-200.326) for the City fiscal year beginning October 1, 2018.
  - e. Vendors shall be checked against the list of debarred/suspended vendors on SAM.gov prior to awarding any contract and annually thereafter at a minimum.
5. The Administering Department shall submit project status reports in accordance with the award agreement, and provide copies of such reports to FMS Grant Accounting to be attached in PeopleSoft.
  6. The Administering Department shall create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, purchase orders, receipt documentation, etc.).
  7. The Administering Department and FMS Grant Accounting shall create and maintain all pertinent award-related documentation in accordance with §200.333 Retention Requirements for Records and applicable State law as specified in City records management policies and supply it as requested to authorized grant monitors.
  8. FMS Grant Accounting will ensure awards are accounted for in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State regulations, and City policies and procedures.
  9. The Administering Department and FMS Grant Accounting shall, at a minimum, review and analyze grant financials monthly. This review will include a process to verify that all costs are allowable and appropriate and that all revenues earned have been recognized.
  10. As determined and specified in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
  11. Other roles and responsibilities for the Administering Department:
    - a. Ensure funding is managed according to the terms and conditions of the award,
    - b. Request award extension and/or agreement amendments, if necessary,
    - c. Prepare M&Cs for grant amendments, if necessary,
    - d. Submit budget transfers requests and adjusting journal entries to FMS Grant Accounting in a timely manner, and
    - e. Monitor grant terms and conditions for any changes throughout the performance period (with support from FMS Grant Accounting).
  12. Other roles and responsibilities for FMS Grant Accounting:

- a. Ensure that all appropriate grant documentation is attached to PeopleSoft Project Definitions and/or journal or budget entries,
- b. Maintain all other appropriate grant-related documentation in the City's physical or virtual storage,
- c. Review grant amendment-related M&Cs for completeness and correctness,
- d. Serve as point of contact for financial matters and grant questions,
- e. Attach and maintain copies of operating and financial reports in PeopleSoft, and
- f. Enter and approve budget transfers.

#### **D. Grant Accounting**

1. All grant-related financial activity must be accounted for in the City's primary accounting system of record (PeopleSoft).
2. Direct and indirect costs should be clearly identified and separated.
3. City contributions (matching) and grantor funds should be clearly identified and separated.
4. The Administering Departments and FMS Grant Accounting are responsible to submit all financial reports required by grantor agencies.
5. The Administering Departments and FMS Grant Accounting must ensure that grant budgets set up in PeopleSoft are correct, appropriate, and allowable. FMS Grant Accounting shall review submitted budgets for balance and correctness. Multi-year grants pose special challenges, and, in conjunction with FMS Grant Accounting, Administering Departments should decide how various time periods and activities are to be handled before the grant is initially set up. This is most typically handled at the Grant Kick-off Meeting.
6. The Administering Departments and FMS Grant Accounting must be aware of the particular requirements of reimbursement, advance payment, or fee-for-service grants as they apply to each award.
7. The Administering Departments, with support from FMS Grant Accounting, must be familiar with, comply with, and document compliance with all contractual requirements for applicable grants.
8. FMS Grant Accounting shall review PeopleSoft financials for each grant each month and communicate any issues encountered to appropriate grant staff.
9. Expenditures/Expenses:
  - a. The Administering Departments in conjunction with the Purchasing Division of the Financial Management Services Department shall ensure that all grant-related procurement is handled in accordance with Financial Management Policy Statements, City purchasing standard operating procedures (SOPs), and all applicable state and/or federal grant regulations and contractual requirements.

- b. The Administering Departments are responsible for ensuring that grant-related funds are only obligated/expended when there is budgetary authority to do so.
- c. The Administering Departments are responsible for monitoring grant budget status to ensure that necessary budget modifications are made before expenditures are needed.
- d. The Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all expenditures are necessary, reasonable, allowable, and appropriately allocated.
- e. The Administering Departments and FMS are responsible for ensuring that all disbursements are correct, and that any required retainage is accounted for properly.

10. Revenues:

- a. The Administering Departments must provide FMS Grant Accounting with copies of a request for reimbursement (RFR) or drawdown request each time they are submitted.
- b. FMS Grant Accounting is responsible for making the journal entry to recognize the revenue and create a receivable.
- c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when deposits hit the appropriate bank account, making entries to reflect the sums received.
- d. FMS Grant Accounting is responsible for reconciling receivables and payments.

11. Journal Entries:

- a. The Administering Departments are responsible for making all grant-related journal entries corresponding to a particular accounting period (month) no later than the deadline specified in each month's published close schedule. Nothing herein shall prohibit FMS Grant Accounting from identifying entries that need to be made and making them on behalf of departments.
- b. FMS Grant Accounting is responsible for reviewing and posting such journal entries.
- c. For large journal entries better handled by uploading, the Administering Department shall provide FMS Grant Accounting with the necessary data and back-up, and FMS Grant Accounting will upload, review, and post the journal entries.
- d. FMS Grant Accounting is responsible for City fiscal year-end entries such as accruals, adjusting entries, etc.
- e. At the close of each grant, the Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all applicable revenues, expenditures, and transfers are reflected in PeopleSoft.



12. FMS Grant Accounting will serve as the point of contact for the annual Single Audit and coordinate and provide responses to the City's external auditors.
13. FMS Grant Accounting will prepare the annual Schedule of Expenditures of Federal Awards (SEFA) and Schedule of Expenditures of State Awards (SESA), and will coordinate with the City's external auditors to file the results with the Federal Audit Clearinghouse (FAC).

**E. Closeout**

1. After completion of all required performance period activities, the Administering Department and FMS Grant Accounting shall perform grant closeout tasks in accordance with §200.343 Closeout or corresponding State regulations, City policies, and contractual requirements.
2. The Administering Department and FMS Capital Assets shall ensure property purchased, donated, or constructed in relation with grant funding is accounted for in accordance with §200.310 - §200.316 and §200.329.
3. The Administering Department is responsible for final performance reports required by the terms and conditions of the award and shall provide copies to FMS Grant Accounting for attachment in PeopleSoft.
4. The Administering Department and FMS Grant Accounting are responsible for final financial reports required by the terms and conditions of the award. The Administering Department and FMS Grant Accounting are responsible for collecting and maintaining all appropriate back up documentation for financial reports.
5. The Administering Department shall notify FMS Grant Accounting to close the grant in City's financial system and provide all required closeout documentation:
  - a. Project Closeout Checklist,
  - b. Request to inactivate Combo Codes (if applicable), and
  - c. Request to inactivate or redirect Payroll Task Profiles (if applicable).
6. The Administering Department or FMS Grant Accounting (per the Grant Kick-off agreement) shall ensure final reimbursement request is submitted. FMS Grant Accounting shall verify that final reimbursement has been received.
7. The Administering Department and FMS Grant Accounting shall ensure that all financial activities are recorded, that revenues balance to expenditures, and that revenues and expenditures balance to budget figures.
8. The Administering Department shall submit combo codes for closure and task groups/task profiles for closure or redirection. FMS Grant Accounting shall review and approve, and FMS Financial Reporting will process the requests.
9. FMS Grant Accounting shall complete the grant-closeout process in PeopleSoft.

**F. Post-Close**

1. The Administering Departments and FMS Grant Accounting are responsible for ensuring that their records are maintained in accordance with applicable City policy, State law, and federal regulations.
2. The Administering Departments are responsible for any programmatic reporting required by the grant, regardless of performance period.
3. The Administering Department and FMS Grant Accounting are responsible for responding to and cooperating with auditors, monitors, and other grantor personnel, as well as the City's independent or internal auditors.

**I. Authority**

The City Council is responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer/ Director of Finance.

**II. Purpose**

The fiscal monitoring policy is intended to serve as a tool, providing Council, management, and the public with the insight required to address issues impacting the City's financial condition. Furthermore, this policy is intended to describe particular elements or aspects of fiscal monitoring such long-term planning programs within the City and to memorialize this financial practice into a formal policy. The outcome of this policy is to prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

**III. Applicability and Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Policy:**

**A. Financial Management Reports**

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial data which allows departments to analyze financial performance.

**B. Status Reports on Capital Projects**

The Department of Financial Management Services shall make available through the City's PeopleSoft Enterprise Resource Planning System a series of on-demand reports that facilitate access to financial data which allows departments to analyze financial performance.

**C. Commitment to Long-Term Financial Planning**

The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which

have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving plan, which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's Business Planning Process and presented to the City Council and staff throughout the formulation of the annual financial plan and budget. The LTFP is intended to help the City achieve the following:

1. Ensure the City can attain and maintain financial sustainability;
2. Ensure the City has sufficient long-term information to guide financial decisions;
3. Ensure the City has sufficient resources to provide programs and services for the stakeholders;
4. Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure/expense or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

#### D. Scope of the Plan

1. Time Horizon- The LTFP will forecast revenues, expenses or expenditures (as applicable), and financial position including Reserves for at least five years into the future or longer where specific issues call for a longer time horizon.
2. Comprehensive Analysis- The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to;
  - a. Analysis of the affordability of current services, projects , and obligations:
    - i. An analysis of the City's environment in order to anticipate changes that could impact the City's service and/or financial objectives.
    - ii. Revenue and expense or expenditure projections (as applicable), including the financial sustainability of current service levels over a multi-year period.
    - iii. The affordability of current debt relative to affordability ratios prescribed by City policy and/or State law.

- iv. The affordability of maintaining and replacing the City's current capital assets.
    - v. The ability to maintain Reserves within the target ranges prescribed by City policy over a multi-year period.
    - vi. The impact of non-current liabilities on the city's financial position.
  - b. Analysis of the affordability of anticipated service expansions or investments in new assets:
    - i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the City Council through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
    - ii. The affordability of the City's long-term CIP, including operating and maintenance costs for new assets.
    - iii. The affordability of other master plans that call for significant financial investment by the City.
  - c. Synthesis of the above to present the City's financial position:
    - i. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.
    - ii. A clear presentation of the resources needed to maintain services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
    - iii. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.
- 3. Solution-Oriented- The LTFP will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning

process. For the purpose of this policy, structural balance means that annual revenues equal expenses / expenditures and year end reserves meet the minimum levels prescribed by City Reserves policies.

- E. Continuous Improvement- City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.
- F. Structural Balance- A Long-term structural balance is the goal from long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, staff would make recommendations during the annual budget process, on how the plan can be brought into alignment.
- G. Non-Current Liabilities- The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable. The City Council supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and the Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines to manage and direct the City's accounting, auditing, and financial reporting activities. Specifically, under this policy, the City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional standards, principles, and practices.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. Conformance to Accounting Principles and Recommended Practices**

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

**B. Popular Reporting**

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may supplement its CAFR with a simpler, "popular" report designed to assist those citizens who need or desire a less detailed overview of the City's financial activities. This report should be issued no later than six months after the close of the fiscal year.

**C. Selection of Auditors**

Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, opining of the Comprehensive Annual Financial Report and Single Audit Report and reporting the results and recommendations to the Council.

#### D. Audit Completion

The City seeks to have its CAFR and Single Audit Report audited and available within 180 days after the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the first Council meeting in April, the City Manager or his/her designee, shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Council at its first meeting in April.

#### E. Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association (GFOA) established the Certificate of Achievement for Excellence in Financial Reporting (CAFR program) to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles by preparing comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. The City will participate in the program yearly by submitting its CAFR for review and implement recommended changes, as appropriate.



**I. Authority**

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**II. Purpose:**

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

Retirement System:

1. Benefit Improvements and Reductions

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

2. Qualified Plan

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

3. Funding Level

The City shall progressively monitor contribution levels of both the City and employees, along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and benefits can be paid as they become due. If funding levels are insufficient, staff will

update the City Council of the deficiency and make recommendations for corrective action.

Health Care Trust:

4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City will also obtain an independent actuary who will certify the actuarial impact of any proposed benefit improvements or changes.

5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

**I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

**II. Purpose:**

This policy is intended to establish guidelines to maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

See definitions related to this policy provided in the appendix.

**V. Policy:**

**A. Proper Authorizations**

Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

**B. Separation of Duties**

Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

**C. Proper Recording**

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded, and that all financial reports may be relied upon as accurate, complete and up-to-date.

D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

## **I. Authority**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

## **II. Purpose:**

To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

### **A. *Fully Integrated Financial Systems***

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

### **B. *Emerging Technologies***

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

### **C. *Vendor E-Payments***

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to: 1) Automated Clearing House (ACH) payments; 2) Wire transfers; and 3) Procurement Card payments.

### **D. *Direct Deposits***

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to: 1) Direct deposits and 2) Electronic pay cards.

### **E. *Internet Payment Options***

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

### **F. *Information Security***

The City will employ security measures consistent with best practice and the City's information security policy to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.

**I. Authority**

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**II. Purpose:**

This policy is intended to provide guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City’s strategic goals. Donations of every type are offered to the City of Fort Worth (City) for general or specific purposes. Uniform criteria and procedures guide the review and acceptance of such donations, confirm that the City has relevant and adequate resources to administer such donations, and ensure that the City appropriately acknowledges the generosity of the donor.

**III. Scope:**

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

**IV. Glossary**

Definitions (to be incorporated into the glossary)

Beneficiary Department Head: shall mean the Director of the City department, or his/her designee, for which a donation is designated or intended. The Chief Financial Officer / Director of Finance shall act as the Beneficiary Department Head if no department is designated or intended.

Donation or Gift: shall mean a monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, “donation” or “gift” shall be synonymous.

Donor: shall mean a person or other legal entity that proposes or provides a donation or gift to the City.

Endowment: shall mean donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Restricted Donation: shall mean donations or gifts designated by the donor for a specific or particular City department, location, or purpose. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled. Funds

remaining at the conclusion of the project and/or activity shall be available for use by the department for purposes similar to the original restriction.

Unrestricted Donation: shall mean a donation to the City without any limitations being placed upon its use.

## V. **Policy:**

### Specific Objectives

1. To establish and guide relationships with donors who share the City's commitment to provide a high quality civic environment;
2. To enrich our community by responsibly and efficiently managing donations; and
3. To generate revenue to fund new and existing facilities, projects, programs, and activities for the benefit of the residents of the City.

### General Principles

1. This Policy is intended to guide the manner in which City staff accepts donations or gifts on behalf of the City.
2. Donations do not become the property of the City until accepted by the City consistent with this Policy.
3. Only City officials authorized by this Council Policy may accept donations.
4. The City has no obligation to accept any donation proposed by a donor.
5. All donations will be evaluated by the City prior to acceptance to determine whether the donation is in the City's best interest and is consistent with the applicable City laws, policies, ordinances, and resolutions.
6. The City does not provide legal, accounting, tax or other such advice to donors. Each donor is ultimately responsible for ensuring the donor's proposed donation meets and furthers the donor's charitable, financial, and estate planning goals. As such, each donor is encouraged to meet with a professional advisor before making any donation to the City.
7. The City must determine whether an expenditure of City funds, either a direct outlay of City funds or the use of City staff and/or materials, is associated or required with the acceptance of the donation prior to acceptance.
8. The donation must be used for official City business.
9. A donor may restrict a donation for a particular City department, location, or purpose, but not designate the City official who may use the donation.
10. After all obligations associated with donation restrictions have been met, the City shall have the ability to use any remaining funds for purposes similar in nature to the restriction.



11. The Beneficiary Department Head is responsible for acknowledging receipt of and thanking, on behalf of the City, all donors.
12. The City shall comply with all applicable laws and regulations of the Internal Revenue Service regarding the acceptance of donations.
13. Donations or gifts received or accepted by the Mayor, City Council Members, or appointed officials from representatives of foreign or domestic governments, business leaders, Sister Cities and their affiliates, or other parties intending to express appreciation or foster diplomatic exchange and goodwill and/or symbolize a significant event or relationship with the City shall be exempt from this policy.

## Policy

### **Types of donations**

Donations or gifts may be received in the form of cash, financial securities, or real or personal property. Donations may be Restricted or Unrestricted.

### **The procedure for accepting donations or gifts shall be as follows:**

- Cash donations shall be accepted as follows:
  - Amounts equal to or less than \$5,000.00 may be received by each Department Director and shall be deposited by the participating department into the Special Donations Fund;
  - Amounts equal to or less than \$100,000.00 may be received by each Assistant City Manager and shall be deposited by the participating department into the Special Donations Fund;
  - Amounts greater than \$100,000.00 must be accepted by the Mayor and City Council through an agenda item considered at a regularly scheduled City Council meeting.
- Any and all non-cash donations resulting in a capital asset as outlined within the City's Capital Asset Policy shall be accepted through an agenda item adopted by the Mayor and Council at a regularly scheduled City Council meeting.
- Donations of non-cash items not meeting the capitalization thresholds within the City's Capital Asset Policy shall be accepted under the same terms and thresholds identified above for cash donations.
- Any donations requiring the City to sign an agreement for acceptance should be reviewed by the participating department head and the City Attorney's Office prior to execution.
- Donations of Trust and Perpetuity Funds: Donations of trust and perpetuity funds shall be administered by the Department of Financial Management Services on behalf of the receiving department pursuant to the terms of the donation placed upon the trust by the donor.
- Donations of Publicly Traded Equity and Debt Securities: Once accepted and received by

the City, the Department of Financial Management Services will immediately liquidate the donation of a publicly traded equity or debt security. Sale proceeds will then be made available to the receiving department.

- Donations of Cash and Real Goods: Donations of cash and real goods may be accepted upon completion of the following processes:
  1. The Beneficiary Department Head shall evaluate whether the donation:
    - a. Is in the City's best interest and is consistent with applicable City laws, policies, and resolutions;
    - b. Has any special restrictions and if so, if those restrictions are acceptable to the City;
    - c. Obligates the City to make an immediate or initial City expenditure which has not been included in the approved budget for the appropriate fiscal year; and
    - d. Creates a new, one-time or an on-going general maintenance obligation of the City.
  2. The City will maintain the following fund structure on the general ledger:
    - a. One special donation fund will be maintained for each type of fund:
      - i. Governmental Special Donations Fund
      - ii. Proprietary Special Donations Fund
  3. The funds will be treated as operating funds, i.e. annual budgeted funds and have a commitment control ledger applied consistent with other operating funds.
  4. The funds will be administered under the following appropriation structure:
    - Each year in the annual budget ordinance, appropriations will be made to a programmable account. This appropriation will be intended to be in an amount sufficient to cover the donations anticipated for the upcoming year.
    - When an actual donation is received, funds from the programmable account will be moved to a specific account for use by the receiving department. When this occurs, the actual revenue will be recorded against the project and the department is then free to spend funds for the intended purpose of the donation.
    - As the special donations funds will be annual operating funds, delegated authority within the annual appropriation ordinance will exist to re-establish the budget from year to year until the donation is spent. Appropriations that are completed under the delegated authority provisions will be reconciled on an annual basis.
- Donations of real property: Donations of real property may be accepted upon completion of the following process:
  1. The receiving department shall work with the Property Management Department to determine the approximate value of the donation and to ensure that the donation is in the City's best interest. Acceptance shall be consistent with applicable City laws, policies, ordinances, and resolutions.
  2. When seeking City Council approval for a donation of real property, the associated

agenda item shall report:

- a. The appraised value of the donation;
  - b. Any expenditures or maintenance obligations for the City associated with the short-term and long-term ownership of the donation;
  - c. Potential liabilities associated with the donation, such as hazardous conditions or environmental concerns;
  - d. Whether the donation has any special restrictions, and if so, if those restrictions are acceptable to the City; and
  - e. Any recommendations for conditions of acceptance.
- Any and all Restricted Donations received by the City shall be accompanied by a document indicating the nature and purpose of the restriction.

## **VI. Exclusions**

This policy is not intended to govern donations made to the City under the following programs:

- a. Water / Garbage Fee Assistance and Plumbing Repair Programs
- b. Developer Contributions of Infrastructure under a Community Facilities Agreement, Development Agreement, Platting Process, or Annexation
- c. City Ethics Policy with respect to food and meals

Receipts for these programs will be administered by the documents governing their existence.

- a. Accrual Basis of Accounting – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1 but for which payment was not received until July 10, is recorded as revenue on April 1<sup>st</sup> regardless of the timing of when the payment is received.
- b. Annually Completed Actuarial Report – An Actuarial Report includes a type of appraisal which requires making economic and demographic assumptions in order to estimate future liabilities.
- c. Business Plan- A department-level plan. In this plan, departments outline each division’s Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.
- d. Capital Improvement Plan (CIP) – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- e. Capital Projects Fund – A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expense other than those acquisitions accounted for in proprietary or trust funds.
- f. Cash Flow – The net cash balance at any given point. The Chief Financial Officer/Director of Finance shall prepare a cash flow analysis which projects the inflow, outflow, and net balance of cash reserves on a daily/weekly/monthly / annual basis.
- g. Days Cash on Hand – A measure of cash saved that is not earmarked or designated for any purpose (unrestricted cash) which calculates the number of days a system can pay expenses associated with daily operations and maintenance before complete depletion of unrestricted cash occurs. Days Cash on Hand is calculated by dividing unrestricted cash by the system’s average daily cost of operations (annual operating expenses, excluding depreciation, divided by 365).

- h. Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.
- i. Debt Service Fund - a fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.
- j. Deferred Inflows of Resources - resources that flow into a fund during the fiscal year, but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include: property taxes levied in the current year to finance the subsequent year's budget.
- k. Deferred Outflows of Resources - resources that flow out of a fund during the fiscal year, but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include: resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).
- l. Department of Finance - includes the references in the City Charter to the Department of Finance and the Department of Financial Management Services. For purposes of this policy, the Department of Finance is the department responsible for the corporate financial operations of the City.
- m. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.
- n. Expenditure - refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).
- o. Expense - refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).
- p. Fiduciary Fund - A fund that accounts for resources that governments hold in trust for other entities.
- q. Fund Balance - Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:

1. Non-spendable Fund Balance – Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
  2. Restricted Fund Balance – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
  3. Committed Fund Balance – Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
  4. Assigned Fund Balance – Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.
  5. Unassigned Fund Balance - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.
- r. General Fund – One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for or restricted to another fund.
  - s. Governmental Fund – funds generally used to account for tax-supported activities. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds.
  - t. Incurred but not Reported Claims – Claims/and or events that have transpired, but have not yet been reported.

- u. Internal Service Fund- Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
- v. Long-Term Financial plan (LTFP) - A Long-Term Financial Plan includes an analysis of the financial and economic environment, long-term forecasts, debt analysis, and financial strategies.
- w. Modified Accrual Basis of Accounting - The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30<sup>th</sup>, and paid on May 1<sup>st</sup> would not be recorded as revenue until payment is received on May 1<sup>st</sup>.
- x. Net Position - Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.
- y. Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.
- z. Operating Expenditures (Governmental Funds) - An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.
- aa. Operating Expenses (Proprietary Funds) - An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.
- bb. Pay As You Go Financing - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.

- cc. Pooled Cash – The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
- dd. Program - A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
- ee. Proprietary Fund – A class of fund types that account for a local government’s businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund).
- ff. Reserve (Governmental Funds) - Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- gg. Reserve (Proprietary Funds) - Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
- hh. Special Revenue Fund- Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
- ii. Unrestricted Net Position - The portion of a fund’s net position that is not restricted for a specific purpose.
- jj. Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.



# **Salary Schedule**

## **FY2020 SALARY SCHEDULE**

Based on the results from the City of Fort Worth's Biannual Benchmark Survey for this year, salary structures for non-exempt, exempt and exempt IT positions will not be adjusted. The City of Fort Worth's salary structures reflect changes in the job market conditions for pay structures and salaries for public and private sector organizations. Employees (exempt and non-exempt non-civil service) will receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract.

### **I. Non-Exempt Salary Structures (Non-Civil Service)**

- No salary structures adjustment needed.

### **II. Exempt Salary Structures (Non-Civil Service)**

- No salary structures adjustment needed.

### **III. Exempt IT Salary Structures (Non-Civil Service)**

- No salary structures adjustment needed.

### **IV. Sworn Police**

- Police Civil Service employees will receive salary increases in accordance with their Meet and Confer Agreement between the City of Fort Worth and the Fort Worth Police Officers Association.

### **V. Sworn Fire**

- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City of Fort Worth and the Fort Worth Professional Firefighters Association.

### **VI. Temporary, Seasonal and Less Than Part-Time Employees**

- Temporary, Seasonal and Less than Part-Time employees will not receive any salary increases.

### **VII. Council Aides**

- Council Aides are eligible to receive a 3% salary increase (effective November 23, 2019).

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Accountant	PR1010	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Accounting Services Supervisor	PR1021	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Accounts Payable Coordinator	PR3023	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Administrative Assistant	TC5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Administrative Services Coordinator	PR1030	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Administrative Services Manager	MG1011	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Administrative Technician	CL5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Airport Operations Officer	PS5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Airport Project Coordinator	PR5110	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Airport Supervisor	PR1041	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
AMI Administrator	PR2951	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Animal Control Officer	PS5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Animal Shelter Technician	ST5010	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Arborist	ST5020	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Architectural Services Manager	MG1031	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asset Management Specialist	PR5120	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Aviation Director	AD1241	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Attorney I	PR1060	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst City Attorney II	PR1070	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Asst City Atty/DFW Airport Atty	PR2800	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Asst City Auditor	AD1021	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Manager	EX1011	E	312	72.61	151,038	84.41	175,582	96.21	200,126	108.01	224,669	119.81	249,213
Asst City Secretary	AD1031	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Clerk of the Court	MG1041	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst Code Compliance Director	AD1041	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Data Reporting Supervisor	TC5651	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Econ Dev Director	AD1231	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Emergency Management Coordinator	PR5161	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst Facilities Superintendent	PR1091	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Field Operations Supervisor	PR1101	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Finance Director	AD1051	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Fire Director	AD1011	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Golf Professional	TC5020	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Historic Site Supervisor	PR2931	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Asst Human Resources Director	AD1061	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst IT Solutions Director	AD1071	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst Library Director	AD1081	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Municipal Court Svcs Director	AD1091	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Neighborhood Svcs Director	AD1221	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Park/Recreation Director	AD1101	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Parts/Materials Supervisor	TC5030	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Asst Planning/Development Director	AD1111	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Police Director	AD1121	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Property Management Director	AD1131	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Pub Facilities/Events Director	AD1141	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Public Safety Support Manager	PR1111	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst TPW Superintendent	PR1121	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Trans/Public Works Director	AD1151	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Director	AD1161	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Systems Superintendent	PR1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Athletic Coordinator	PR1141	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Audit Manager	MG1061	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Auditor	PR1150	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Auto Body Repairer	ST5030	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Aviation Director	DH1011	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Billing & Accounting Manager	MG1071	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Botanic Garden Superintendent	MG1081	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Budget Analyst I	PR1160	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Budget Analyst II	PR1171	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Budget Manager	MG1091	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Building Code Administrator	MG1101	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Develop Coordinator	PR1180	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Business Development Manager	MG1111	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Process Analyst I	TC5750	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Business Process Analyst II	PR3000	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Business Process Manager	MG1731	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Buyer I	PR1190	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Buyer II	PR5190	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Cable Services Supervisor	PR1200	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Call Center Analyst	PR1210	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Centralized PD Payroll Coordinator	PR1220	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Chemist	PR5010	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Chief Deputy City Marshal	PR1240	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Chief Financial Svcs Officer	DH1021	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Helicopter Pilot	MG1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief Judge	AP1011	E	400	Set by Agreement									
Chief of Staff	MG1141	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Chief Performance Officer	DH1031	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Prosecutor	PR1250	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Forester	PR1261	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
City Manager	AP1041	E	400	Set by Agreement									
City Marshal	AD1171	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
City Secretary	AP1051	E	400	Set by Agreement									
Clerk Of Municipal Court	AD1181	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Code Compliance Director	DH1041	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Code Compliance Officer	PS5030	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Code Compliance Superintendent	MG1151	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Code Compliance Supervisor	PR1281	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Code Compliance Technician	ST5040	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Combination Inspector	TC5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Commun/Public Engagement Director	DH1191	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Communication Coordinator	PR1290	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Communication Shift Supervisor	PS5041	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Communications Specialist	PR1300	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Center Aide	ST5050	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Community Center Coordinator	PR1311	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Center Supervisor	PR1321	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Services Manager	MG1161	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Compliance and Planning Manager	MG1171	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Computer Forensic Examiner	PR1330	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Conservation Specialist	PR1340	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Construction Inspection Supervisor	PR1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Construction Inspector I	TC5050	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Construction Inspector II	TC5060	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Construction Manager	MG1181	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Construction Superintendent	MG1191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Consumer Health Specialist	TC5070	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Contract Compliance Specialist	PR1360	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Contract Compliance Technician	TC5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Contract Services Administrator	MG1201	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Courier	ST5060	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Crime Analyst	PR1370	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Lab Qa Coordinator	PR1380	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Criminal Intelligence Analyst	PR1390	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Cross Connection Tech Supervisor	PR1401	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Cross Connection Technician	ST5070	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Custodian	ST5080	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Customer Service Administrator	MG1211	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Info Specialist	CL5030	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Customer Service Manager	MG1221	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Customer Service Rep I	CL5040	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Customer Service Rep II	CL5050	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Customer Service Supervisor	PR1411	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Customer Solutions Analyst	PR1270	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Data Reporting Supervisor	PR1421	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Data Reporting Technician	CL5060	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Database Administrator	PR1430	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Deputy Chief Judge	AP1061	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Deputy Chief of Staff	PR1050	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Deputy City Attorney	AD1191	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Deputy City Marshal	PS5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Deputy Court Clerk	PR1441	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Deputy Water Director	DD1011	E	308	56.14	116,772	65.26	135,747	74.39	154,722	83.51	173,698	92.63	192,673
Development Inspection Specialist	TC5090	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Development Inspection Supervisor	PR1451	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Project Coordinator	PR1460	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
District Superintendent	MG1231	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Economic Development Director	DH1051	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Economic Development Manager	PR1471	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Economic Development Specialist	PR1480	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Educational Strategy Director	DH1201	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Electronics Technician	TC5100	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Eligibility Specialist	TC5110	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Emergency Management Coordinator	MG1241	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Emergency Management Officer I	PR1490	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Emergency Management Officer II	PR1500	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Emergency Operations Center Technician	TC5760	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Employee Labor Relations Manager	MG1251	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Energy Compliance Analyst	PR5090	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Energy Manager	MG1741	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Engineering Manager	MG1261	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Engineering Technician I	TC5120	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician II	TC5130	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Environmental Program Manager	MG1271	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Environmental Specialist	TC5140	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Environmental Supervisor	PR1511	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Environmental Technician	ST5090	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Equipment Operator	ST5100	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Executive General Manager	MG1752	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Facilities Coordinator	PR5770	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Facilities Planner	TC5150	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Facilities Superintendent	MG1291	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Facilities Supervisor	PR1521	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
FD Protection Specialist	PR1530	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Operations Crewleader	ST5110	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Field Operations Superintendent	MG1301	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Field Operations Supervisor	PR1541	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Services Representative	ST5120	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Financial Reporting Coordinator	PR1551	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Financial Services Manager	MG1311	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Fire Assistant Chief	1027	E	Y08	68.43	142,341	71.17	148,036	73.91	153,730	76.65	159,425	79.38	165,120
Fire Chief	DH1061	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Fire Deputy Chief	1532	N	Y07	43.51	90,495	45.25	94,113	46.99	97,731	48.73	101,349	50.46	104,967
Fire Trainee	1026	N	Y17	19.19	39,915								
Firearms Technician	PS5240	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Fleet Analyst	PR5130	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Fleet Coordinator	TC5160	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Fleet Crewleader	ST5130	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Fleet Mechanic I	ST5140	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Fleet Mechanic II	ST5150	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Fleet Superintendent	MG1321	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Fleet Supervisor	PR1561	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Food & Beverage Attendant	CL5070	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Forensic Division Manager	MG1331	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Forensic Scientist I	PR3050	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Forensic Scientist II	PR1570	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Forensic Scientist III	PR2370	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Forensic Scientist IV	PR3051	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Forensic Supervisor	PR2821	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Garden Center Coordinator	PR2831	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Gardener	ST5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Gas Lease Analyst	PR5140	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Gas Well Inspector	TC5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Gas Well Manager	MG1341	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Golf Professional	PR1580	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Golf Shop Attendant	CL5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Governmental Affairs Liaison	PR1591	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Graduate Engineer	PR1600	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Grants Manager	MG1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Grants Specialist	PR1610	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Graphic Artist	TC5180	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Greenhouse Attendant	ST5170	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Ground Transportation Coordinator	PR1620	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Hearing Officer	AP1070	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Helicopter Mechanic	ST5180	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Helicopter Pilot	TC5190	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Historic Site Supervisor	PR2921	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Housing Development Manager	PR1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Housing Program Supervisor	PR1641	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Housing Rehabilitation Technician I	TC5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Housing Rehabilitation Technician II	TC5210	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
HR Business Partner	PR3040	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
HRIS Manager	MG1691	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
HRIS Specialist	PR1650	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Relations Administrator	MG1361	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Human Relations Coordinator	PR1660	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Human Relations Investigator	PR1670	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Relations Manager	MG1371	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Resources Analyst	PR1680	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640



Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Human Resources Coordinator	PR1690	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Resources Director	DH1071	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Human Resources Manager	MG1381	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Human Services Coordinator	PR1700	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Services Manager	MG1391	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Human Services Specialist	TC5220	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Infrastructure QC Specialist	PR1710	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Instrumentation Electrical Supervisor	PR1721	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Instrumentation Electrical Technician	TC5230	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Intoxilyzer Operator	PS5070	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
IT Auditor	PR1730	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
IT Business Planner I	PR1740	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Business Planner II	PR1750	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Systems Coordinator	PR1760	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Change Management Analyst	PR2840	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Communications Technician	TC5240	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
IT Help Desk Technician	TC5250	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT Information Security Analyst	PR1770	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Operations Specialist	TC5260	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT PC Support Specialist	TC5270	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT Programmer/Analyst I	TC5670	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
IT Programmer/Analyst II	PR1790	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Project Consultant	PR1800	E	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
IT Services Specialist	TC5280	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT Solutions Director	DH1081	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
IT Solutions Manager	MG1401	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
IT Solutions Supervisor	PR1811	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Tech Support Analyst I	TC5620	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
IT Tech Support Analyst II	PR1830	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Jury Coordinator	TC5300	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Laboratory Supervisor	PR1841	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Land Agent	PR1850	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Landscape Architect	PR2450	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Landscape Architect Manager	PR1871	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Latent Print Examiner	PS5080	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Latent Print Supervisor	PR2851	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Latent Print Technician	PS5090	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Lean Administrator	MG1711	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Lease Manager	MG1421	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Legal Assistant	CL5090	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Librarian	PR5020	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Librarian Manager	MG1431	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Supervisor	PR1891	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Library Assistant	TC5310	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Library Director	DH1091	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Library Page	CL5100	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Maintenance Worker	ST5190	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Management Analyst I	PR1900	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Management Analyst II	PR1911	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Media Services Specialist	TC5330	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Microbiologist	PR5030	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Municipal Court Clerk	CL5110	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Municipal Court Services Director	DH1101	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Municipal Judge	AP1080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Natural Resource Technician	ST5500	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Natural Scientist	PR1930	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Natural Scientist Supervisor	PR1941	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Nature Center Manager	MG1441	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Neighborhood Develop Coordinator	PR1950	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Develop Manager	MG1451	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Neighborhood Develop Specialist	PR1960	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Neighborhood Program Coordinator	PR3060	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Services Director	DH1111	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Neighborhood Services Manager	PR2811	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Office Assistant	CL5120	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Park & Recreation Director	DH1121	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Park Planner	PR1860	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Parking Compliance Technician	PS5100	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Parking Operations Manager	PR1971	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Parts Expediter	CL5130	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Parts/Materials Supervisor	PR1981	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Coordinator	PR3032	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Payroll Supervisor	PR1991	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Technician	CL5140	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
PeopleSoft Functional Analyst	PR2000	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
PeopleSoft Systems Administrator	PR2010	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Performance Administrator	MG1461	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Performance Analyst	PR2020	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Pesticide Applicator	ST5200	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Planner	PR2030	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Planner-Scheduler	PR2980	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Planning Assistant	TC5350	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Planning Manager	MG1481	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Planning/Development Director	DH1131	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Plans Examiner	TC5360	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Plans Examiner Supervisor	PR2041	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Assistant Chief	1006	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Police Chief	DH1141	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Police Commander	1564	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Police Deputy Chief	1530	E	306	51.45	107,022	59.81	124,414	68.18	141,805	76.54	159,196	84.90	176,587
Police Employment Services Manger	MG1491	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Police Employment Specialist	PR2051	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Oversight Administrator	DH1301	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Police Trainee	1000	N	X17	19.25	40,040								
Polygraph Examiner	PS5120	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Process Control Systems Specialist	PR2990	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Professional Engineer	PR2070	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Program Coordinator	PR2861	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Program Support Division Administrator	PR2080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Project Assistant	TC5640	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Project Controls Specialist II	PR5150	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Property & Casualty Adjuster	PR2230	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Property & Casualty Manager	MG1551	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Property Control Attendant	ST5210	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Property Control Specialist	CL5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Supervisor	PR2111	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Property Management Director	DH1151	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Prosecuting Attorney	PR2120	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Protective Gear Specialist	ST5220	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Education Prgm Coordinator	PR2130	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Public Education Specialist	TC5680	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Public Events Attendant	ST5230	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Public Events Coordinator	TC5370	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Public Facilities/Events Director	DH1161	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Public Information Coordinator	CL5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Information Specialist	CL5180	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Public Safety Communicator I	PS5130	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Public Safety Communicator II	PS5140	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Public Safety Communicator III	PS5250	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Safety Communicator IV	PS5760	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Public Safety Support Manager	MG1501	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Assistant	TC5770	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Purchasing Manager	MG1511	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Supervisor	PR2151	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Quality Control Specialist	PR2160	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Quality Improvement Specialist	CL5290	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Real Property Manager	MG1521	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Records Analyst	PR2170	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Records Manager	MG1531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Recreation Programmer	TC5690	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Regional Librarian Supervisor	PR2191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Regional Transportation Coordinator	PR2201	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Registered Architect	PR2210	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Regulatory/Environmental Administrator	MG1541	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Safety Manager	MG1721	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Safety Officer	PR2970	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales and Events Manager	PR2240	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales Associate	CL5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Security Coordinator	PR2771	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Security Guard	PS5150	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Security Supervisor	PS5231	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Security Systems Technician	TC5380	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Signal Systems Crewleader	ST5480	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Signal Systems Supervisor	PR2891	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Signal Systems Technician I	ST5460	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Signal Systems Technician II	ST5470	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Signs Fabricator	ST5250	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Skilled Trades Technician I	ST5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Skilled Trades Technician II	ST5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sports Field Monitor	ST5490	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Sr Account Technician	CL5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Accountant	PR2260	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Administrative Assistant	PR2270	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Administrative Services Manager	MG1561	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Arborist	ST5450	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Assistant City Attorney	PR2280	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Sr Asst City Attny Sect Chief	MG1571	E	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Auditor	PR2290	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Auto Body Repairer	ST5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Budget Analyst	PR2300	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Business Process Analyst	PR3010	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr Buyer	PR2310	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Capital Projects Officer	PR2320	E	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Chemist	PR2330	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Code Compliance Officer	PS5160	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Combination Inspector	TC5400	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Construction Inspector	TC5410	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Consumer Health Specialist	TC5420	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Contract Compliance Specialist	PR2341	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Crime Analyst	PR2871	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Customer Service Representative	CL5220	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Data Reporting Technician	CL5230	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Deputy City Marshal	PS5171	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Emergency Management Officer	PR2351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Engineering Technician	TC5430	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Environmental Specialist	PR2360	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Equipment Operator	ST5290	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Facilities Planner	PR2941	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Fld Services Representative	ST5300	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fleet Mechanic	ST5310	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Food & Beverage Attendant	CL5240	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Sr Gardener	ST5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Graphic Artist	TC5440	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Human Rel Investigator	PR2391	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Resources Analyst	PR2400	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Human Services Specialist	TC5700	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Instrumentation/Elect Technician	TC5451	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Business Planner	PR2420	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Communications Technician	TC5460	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Sr IT Help Desk Technician	TC5470	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Operations Specialist	TC5480	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Programmer/Analyst	PR2430	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Solutions Manager	MG1581	E	713	47.41	98,613	54.52	113,405	61.63	128,196	68.74	142,988	75.86	157,780
Sr IT Tech Support Analyst	PR2440	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Sr IT Telecommunications Technician	TC5500	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Sr Land Agent	PR2880	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Librarian	PR2461	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Loan Services Representative	TC5510	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Maintenance Worker	ST5330	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Sr Management Analyst	MG1591	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Microbiologist	PR2470	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Municipal Court Clerk	CL5250	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr PeopleSoft Systems Administrator	PR2490	E	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
Sr Planner	PR2501	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Plans Examiner	TC5520	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Professional Engineer	PR2510	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Project Controls Specialist	PR2521	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Property Control Specialist	CL5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Property&Casualty Adjuster	PR2561	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Public Events Manager	PR2531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Public Safety Communicator	PS5180	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Quality Control Special	PR2961	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Records Analyst	PR2540	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Recreation Programmer	TC5710	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Sales and Events Manager	PR2571	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Skilled Trades Technician	ST5340	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Survey Technician	TC5530	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Utility Rate Analyst	PR2590	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Victim Asst Specialist	PR2600	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Warrant/Identification Technician	PS5190	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Water Dispatch Representative	CL5270	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Water Systems Mechanic	ST5350	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Water Systems Technician	TC5540	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Stagehand	ST5360	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Stagehand Crewleader	ST5371	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Stock Clerk	CL5280	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Survey Superintendent	MG1601	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Survey Technician	TC5550	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Systems Administrator	PR2641	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Talent Development Specialist	PR5100	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Teen Court Coordinator	TC5721	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
TPW Superintendent	MG1621	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Traffic Control Supervisor	PS5201	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Control Technician	PS5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Traffic Services Worker	ST5380	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Traffic Systems Crewleader	ST5390	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Systems Supervisor	PR2661	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Traffic Systems Technician I	ST5400	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Traffic Systems Technician II	ST5410	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Training Specialist	PR2670	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Transportation Manager	MG1681	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Transportation/Public Wks Director	DH1171	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Treasury Supervisor	PR2691	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Utility Line Technician	TC5560	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Veterinarian	PR2910	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Veterinary Technician	TC5570	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Victim Assistance Coordinator	PR2711	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Victim Assistance Specialist	PR5040	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Video Producer/Director	PR5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Volunteer Coordinator	TC5740	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Warrant/Identification Supervisor	PR2751	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Warrant/Identification Technician	PS5220	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Water Conservation Manager	MG1651	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Customer Relations Manager	PR2761	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Water Director	DH1181	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Water Dispatch Representative	CL5300	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Water Quality Manager	MG1661	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Systems Mechanic I	ST5430	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Mechanic II	ST5440	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Water Systems Sampler	TC5580	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Specialist	TC5591	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Water Systems Superintendent	MG1671	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Water Systems Supervisor	PR2781	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Water Systems Technician I	TC5600	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Technician II	TC5610	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Web Designer	PR2790	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922

**\* Job Family Description is located in Job Code**

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

**\*\* Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile.



Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	19.25	40,040								
Police Assistant Chief	1006	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Fire Trainee	1026	N	Y17	19.19	39,915								
Fire Assistant Chief	1027	E	Y08	68.43	142,341	71.17	148,036	73.91	153,730	76.65	159,425	79.38	165,120
Police Deputy Chief	1530	E	306	51.45	107,022	59.81	124,414	68.18	141,805	76.54	159,196	84.90	176,587
Fire Deputy Chief	1532	N	Y07	43.51	90,495	45.25	94,113	46.99	97,731	48.73	101,349	50.46	104,967
Police Commander	1564	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Fire Director	AD1011	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Auditor	AD1021	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst City Secretary	AD1031	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Code Compliance Director	AD1041	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Finance Director	AD1051	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Human Resources Director	AD1061	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst IT Solutions Director	AD1071	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Library Director	AD1081	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Municipal Court Svcs Director	AD1091	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Park/Recreation Director	AD1101	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Planning/Development Director	AD1111	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Police Director	AD1121	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Property Management Director	AD1131	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Pub Facilities/Events Director	AD1141	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Trans/Public Works Director	AD1151	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Water Director	AD1161	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
City Marshal	AD1171	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Clerk Of Municipal Court	AD1181	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Deputy City Attorney	AD1191	E	307	53.72	111,736	62.45	129,894	71.18	148,051	79.91	166,208	88.64	184,365
Asst Neighborhood Svcs Director	AD1221	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Econ Dev Director	AD1231	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Asst Aviation Director	AD1241	E	305	49.19	102,308	57.18	118,933	65.17	135,558	73.17	152,184	81.16	168,809
Chief Judge	AP1011	E	400	Set by Agreement									
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Manager	AP1041	E	400	Set by Agreement									
City Secretary	AP1051	E	400	Set by Agreement									
Deputy Chief Judge	AP1061	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Hearing Officer	AP1070	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Municipal Judge	AP1080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Administrative Technician	CL5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Customer Service Info Specialist	CL5030	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Customer Service Representative I	CL5040	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Customer Service Representative II	CL5050	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Data Reporting Technician	CL5060	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Food & Beverage Attendant	CL5070	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Golf Shop Attendant	CL5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Legal Assistant	CL5090	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Library Page	CL5100	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Municipal Court Clerk	CL5110	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Office Assistant	CL5120	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Parts Expediter	CL5130	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Payroll Technician	CL5140	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Specialist	CL5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Information Coordinator	CL5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Information Specialist	CL5180	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sales Associate	CL5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Account Technician	CL5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Customer Service Representative	CL5220	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Data Reporting Technician	CL5230	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Food & Beverage Attendant	CL5240	N	501	11.86	24,667	13.34	27,751	14.82	30,834	16.31	33,917	17.79	37,001
Sr Municipal Court Clerk	CL5250	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Sr Property Control Specialist	CL5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Water Dispatch Representative	CL5270	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Stock Clerk	CL5280	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Quality Improvement Specialist	CL5290	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Water Dispatch Representative	CL5300	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Deputy Water Director	DD1011	E	308	56.14	116,772	65.26	135,747	74.39	154,722	83.51	173,698	92.63	192,673
Aviation Director	DH1011	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Financial Svcs Officer	DH1021	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Chief Performance Officer	DH1031	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Code Compliance Director	DH1041	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Economic Development Director	DH1051	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Fire Chief	DH1061	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Human Resources Director	DH1071	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
IT Solutions Director	DH1081	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Library Director	DH1091	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Municipal Court Services Director	DH1101	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Neighborhood Services Director	DH1111	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Park & Recreation Director	DH1121	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Planning/Development Director	DH1131	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Police Chief	DH1141	E	311	68.32	142,116	79.43	165,209	90.53	188,303	101.63	211,397	112.74	234,491
Property Management Director	DH1151	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Public Facilities/Events Director	DH1161	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Transportation/Public Wks Director	DH1171	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Water Director	DH1181	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Commun/Public Engagement Director	DH1191	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Educational Strategy Director	DH1201	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Police Oversight Administrator	DH1301	E	309	60.49	125,820	70.32	146,266	80.15	166,712	89.98	187,158	99.81	207,604
Asst City Manager	EX1011	E	312	72.61	151,038	84.41	175,582	96.21	200,126	108.01	224,669	119.81	249,213
Administrative Services Manager	MG1011	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Architectural Services Manager	MG1031	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst Clerk of the Court	MG1041	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Audit Manager	MG1061	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Billing & Accounting Manager	MG1071	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Botanic Garden Superintendent	MG1081	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Budget Manager	MG1091	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Building Code Administrator	MG1101	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Business Development Manager	MG1111	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Chief Helicopter Pilot	MG1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief of Staff	MG1141	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Code Compliance Superintendent	MG1151	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Services Manager	MG1161	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Compliance and Planning Manager	MG1171	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Construction Manager	MG1181	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Construction Superintendent	MG1191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Contract Services Administrator	MG1201	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Administrator	MG1211	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Customer Service Manager	MG1221	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
District Superintendent	MG1231	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Emergency Management Coordinator	MG1241	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Employee Labor Relations Manager	MG1251	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Engineering Manager	MG1261	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Environmental Program Manager	MG1271	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Facilities Superintendent	MG1291	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Field Operations Superintendent	MG1301	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Financial Services Manager	MG1311	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Fleet Superintendent	MG1321	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Forensic Division Manager	MG1331	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Gas Well Manager	MG1341	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Grants Manager	MG1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Relations Administrator	MG1361	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Human Relations Manager	MG1371	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Human Resources Manager	MG1381	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Human Services Manager	MG1391	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
IT Solutions Manager	MG1401	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Lease Manager	MG1421	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Manager	MG1431	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Nature Center Manager	MG1441	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Neighborhood Develop Manager	MG1451	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Performance Administrator	MG1461	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Planning Manager	MG1481	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Police Employment Services Manger	MG1491	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Public Safety Support Manager	MG1501	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Purchasing Manager	MG1511	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Real Property Manager	MG1521	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Records Manager	MG1531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Regulatory/Environmental Administrator	MG1541	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Property & Casualty Manager	MG1551	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Administrative Services Manager	MG1561	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Asst City Attny Sect Chief	MG1571	E	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr IT Solutions Manager	MG1581	E	713	47.41	98,613	54.52	113,405	61.63	128,196	68.74	142,988	75.86	157,780
Sr Management Analyst	MG1591	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Survey Superintendent	MG1601	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
TPW Superintendent	MG1621	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Water Conservation Manager	MG1651	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Quality Manager	MG1661	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Water Systems Superintendent	MG1671	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Transportation Manager	MG1681	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
HRIS Manager	MG1691	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Lean Administrator	MG1711	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Safety Manager	MG1721	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Business Process Manager	MG1731	E	712	42.71	88,840	49.12	102,166	55.53	115,492	61.93	128,818	68.34	142,144
Energy Manager	MG1741	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Executive General Manager	MG1752	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Accountant	PR1010	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Accounting Services Supervisor	PR1021	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Administrative Services Coordinator	PR1030	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Airport Supervisor	PR1041	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Deputy Chief of Staff	PR1050	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst City Attorney I	PR1060	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Asst City Attorney II	PR1070	E	615	42.85	89,132	49.28	102,502	55.71	115,872	62.14	129,242	68.56	142,612
Asst Facilities Superintendent	PR1091	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Field Operations Supervisor	PR1101	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asst Public Safety Support Manager	PR1111	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst TPW Superintendent	PR1121	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Asst Water Systems Superintendent	PR1131	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Athletic Coordinator	PR1141	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Auditor	PR1150	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Budget Analyst I	PR1160	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Budget Analyst II	PR1171	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Business Develop Coordinator	PR1180	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Buyer I	PR1190	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Cable Services Supervisor	PR1200	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Call Center Analyst	PR1210	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Centralized PD Payroll Coordinator	PR1220	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Chief Deputy City Marshal	PR1240	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Chief Prosecutor	PR1250	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
City Forester	PR1261	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Customer Solutions Analyst	PR1270	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Code Compliance Supervisor	PR1281	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Communication Coordinator	PR1290	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Communications Specialist	PR1300	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Community Center Coordinator	PR1311	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Community Center Supervisor	PR1321	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Computer Forensic Examiner	PR1330	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Conservation Specialist	PR1340	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Construction Inspection Supervisor	PR1351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Contract Compliance Specialist	PR1360	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Analyst	PR1370	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Crime Lab Qa Coordinator	PR1380	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Criminal Intelligence Analyst	PR1390	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Cross Connection Tech Supervisor	PR1401	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Customer Service Supervisor	PR1411	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Data Reporting Supervisor	PR1421	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Database Administrator	PR1430	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Deputy Court Clerk	PR1441	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Inspection Supervisor	PR1451	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Development Project Coordinator	PR1460	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Economic Development Manager	PR1471	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Economic Development Specialist	PR1480	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Emergency Management Officer I	PR1490	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Emergency Management Officer II	PR1500	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Environmental Supervisor	PR1511	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Facilities Supervisor	PR1521	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
FD Protection Specialist	PR1530	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Field Operations Supervisor	PR1541	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Financial Reporting Coordinator	PR1551	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Fleet Supervisor	PR1561	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Forensic Scientist II	PR1570	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Golf Professional	PR1580	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Governmental Affairs Liaison	PR1591	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Graduate Engineer	PR1600	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Grants Specialist	PR1610	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Ground Transportation Coordinator	PR1620	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Housing Development Manager	PR1631	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Housing Program Supervisor	PR1641	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
HRIS Specialist	PR1650	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Relations Coordinator	PR1660	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Human Relations Investigator	PR1670	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Human Resources Analyst	PR1680	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Human Resources Coordinator	PR1690	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Human Services Coordinator	PR1700	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Infrastructure QC Specialist	PR1710	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Instrumentation Electrical Supervisor	PR1721	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
IT Auditor	PR1730	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
IT Business Planner I	PR1740	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Business Planner II	PR1750	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Systems Coordinator	PR1760	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Information Security Analyst	PR1770	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Programmer/Analyst II	PR1790	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Project Consultant	PR1800	E	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
IT Solutions Supervisor	PR1811	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
IT Tech Support Analyst II	PR1830	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Laboratory Supervisor	PR1841	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Land Agent	PR1850	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Park Planner	PR1860	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Landscape Architect Manager	PR1871	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Librarian Supervisor	PR1891	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Management Analyst I	PR1900	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Management Analyst II	PR1911	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Natural Scientist	PR1930	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Natural Scientist Supervisor	PR1941	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Develop Coordinator	PR1950	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Develop Specialist	PR1960	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Parking Operations Manager	PR1971	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Parts/Materials Supervisor	PR1981	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Payroll Supervisor	PR1991	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
PeopleSoft Functional Analyst	PR2000	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
PeopleSoft Systems Administrator	PR2010	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Performance Analyst	PR2020	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Planner	PR2030	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Plans Examiner Supervisor	PR2041	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Police Employment Specialist	PR2051	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Professional Engineer	PR2070	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Program Support Division Administrator	PR2080	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Property Control Supervisor	PR2111	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Prosecuting Attorney	PR2120	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Public Education Prgm Coordinator	PR2130	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Purchasing Supervisor	PR2151	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Quality Control Specialist	PR2160	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Records Analyst	PR2170	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Regional Librarian Supervisor	PR2191	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Regional Transportation Coordinator	PR2201	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Registered Architect	PR2210	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Property & Casualty Adjuster	PR2230	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sales and Events Manager	PR2240	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Accountant	PR2260	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Administrative Assistant	PR2270	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Sr Assistant City Attorney	PR2280	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Sr Auditor	PR2290	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Budget Analyst	PR2300	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Sr Buyer	PR2310	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Capital Projects Officer	PR2320	E	617	51.19	106,484	58.87	122,457	66.55	138,429	74.23	154,402	81.91	170,374
Sr Chemist	PR2330	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Contract Compliance Specialist	PR2341	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Emergency Management Officer	PR2351	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Environmental Specialist	PR2360	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Forensic Scientist III	PR2370	E	610	27.47	57,137	31.59	65,707	35.7105	74277.9	39.831	82848.4	43.9514	91418.9
Sr Human Rel Investigator	PR2391	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Human Resources Analyst	PR2400	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr IT Business Planner	PR2420	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Programmer/Analyst	PR2430	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Tech Support Analyst	PR2440	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Landscape Architect	PR2450	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Librarian	PR2461	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Microbiologist	PR2470	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr PeopleSoft Systems Administrator	PR2490	E	711	38.35	79,767	44.10	91,732	49.85	103,697	55.61	115,663	61.36	127,628
Sr Planner	PR2501	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Professional Engineer	PR2510	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Sr Project Controls Specialist	PR2521	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Public Events Manager	PR2531	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Records Analyst	PR2540	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Property&Casualty Adjuster	PR2561	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Sales and Events Manager	PR2571	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Sr Utility Rate Analyst	PR2590	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Victim Asst Specialist	PR2600	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Systems Administrator	PR2641	E	709	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833



Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Traffic Systems Supervisor	PR2661	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Training Specialist	PR2670	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Treasury Supervisor	PR2691	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Victim Assistance Coordinator	PR2711	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Warrant/Identification Supervisor	PR2751	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Water Customer Relations Manager	PR2761	E	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Security Coordinator-ON PML	PR2771	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Water Systems Supervisor	PR2781	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Web Designer	PR2790	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst City Atty/DFW Airport Atty	PR2800	E	616	46.84	97,424	53.86	112,037	60.89	126,651	67.92	141,264	74.94	155,878
Neighborhood Services Manager	PR2811	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Forensic Supervisor	PR2821	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
Garden Center Coordinator	PR2831	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
IT Change Management Analyst	PR2840	E	707	26.28	54,666	30.22	62,866	34.17	71,066	38.11	79,265	42.05	87,465
Latent Print Supervisor	PR2851	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Program Coordinator	PR2861	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Crime Analyst	PR2871	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Sr Land Agent	PR2880	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Signal Systems Supervisor	PR2891	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Veterinarian	PR2910	E	613	35.87	74,609	41.25	85,800	46.63	96,991	52.01	108,183	57.39	119,374
Historic Site Supervisor	PR2921	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Asst Historic Site Supervisor	PR2931	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Sr Facilities Planner	PR2941	E	612	32.82	68,260	37.74	78,499	42.66	88,738	47.58	98,977	52.51	109,216
AMI Administrator	PR2951	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Sr Quality Control Special	PR2961	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Safety Officer	PR2970	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Planner-Scheduler	PR2980	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Process Control Systems Specialist	PR2990	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Business Process Analyst II	PR3000	E	708	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Sr Business Process Analyst	PR3010	E	710	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Accounts Payable Coordinator	PR3023	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Payroll Coordinator	PR3032	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
HR Business Partner	PR3040	P	614	39.21	81,548	45.09	93,780	50.97	106,013	56.85	118,245	62.73	130,477
Forensic Scientist I	PR3050	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Forensic Scientist IV	PR3051	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Neighborhood Program Coordinator	PR3060	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Chemist	PR5010	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Librarian	PR5020	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Microbiologist	PR5030	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Victim Assistance Specialist	PR5040	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Video Producer/Director	PR5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Energy Compliance Analyst	PR5090	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Talent Development Specialist	PR5100	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Airport Project Coordinator	PR5110	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Asset Management Specialist	PR5120	E	608	22.99	47,826	26.44	55,000	29.89	62,174	33.34	69,348	36.79	76,522
Fleet Analyst	PR5130	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Gas Lease Analyst	PR5140	E	610	27.47	57,137	31.59	65,707	35.71	74,278	39.83	82,848	43.95	91,419
Project Controls Specialist II	PR5150	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Asst Emergency Management Coordinator	PR5161	E	611	30.02	62,451	34.53	71,819	39.03	81,187	43.54	90,554	48.04	99,922
Buyer II	PR5190	E	609	25.13	52,275	28.90	60,116	32.67	67,957	36.44	75,798	40.21	83,640
Facilities Coordinator	PR5770	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Airport Operations Officer	PS5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Animal Control Officer	PS5020	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Code Compliance Officer	PS5030	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Communication Shift Supervisor	PS5041	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Deputy City Marshal	PS5050	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Intoxilyzer Operator	PS5070	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Latent Print Examiner	PS5080	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Latent Print Technician	PS5090	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Parking Compliance Technician	PS5100	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Polygraph Examiner	PS5120	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Public Safety Communicator I	PS5130	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Public Safety Communicator II	PS5140	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Security Guard	PS5150	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Sr Code Compliance Officer	PS5160	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Deputy City Marshal	PS5171	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Public Safety Communicator	PS5180	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Warrant/Identification Technician	PS5190	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Traffic Control Supervisor	PS5201	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Control Technician	PS5210	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Warrant/Identification Technician	PS5220	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Security Supervisor	PS5231	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Firearms Technician	PS5240	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Public Safety Communicator III	PS5250	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Public Safety Communicator IV	PS5760	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Animal Shelter Technician	ST5010	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Arborist	ST5020	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Auto Body Repairer	ST5030	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Code Compliance Technician	ST5040	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Community Center Aide	ST5050	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Courier	ST5060	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Cross Connection Technician	ST5070	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Custodian	ST5080	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Environmental Technician	ST5090	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Equipment Operator	ST5100	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Field Operations Crewleader	ST5110	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Field Services Representative	ST5120	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Fleet Crewleader	ST5130	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Fleet Mechanic I	ST5140	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Fleet Mechanic II	ST5150	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Gardener	ST5160	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Greenhouse Attendant	ST5170	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Helicopter Mechanic	ST5180	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Maintenance Worker	ST5190	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Pesticide Applicator	ST5200	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Property Control Attendant	ST5210	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Protective Gear Specialist	ST5220	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Public Events Attendant	ST5230	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Signs Fabricator	ST5250	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Skilled Trades Technician I	ST5260	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Skilled Trades Technician II	ST5270	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Auto Body Repairer	ST5280	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Equipment Operator	ST5290	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fld Services Representative	ST5300	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Fleet Mechanic	ST5310	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Gardener	ST5320	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Maintenance Worker	ST5330	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Sr Skilled Trades Technician	ST5340	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Water Systems Mechanic	ST5350	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Stagehand	ST5360	N	505	15.97	33,211	17.96	37,362	19.96	41,514	21.95	45,665	23.95	49,816
Stagehand Crewleader	ST5371	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Traffic Services Worker	ST5380	N	502	12.77	26,571	14.37	29,892	15.97	33,214	17.57	36,535	19.16	39,857
Traffic Systems Crewleader	ST5390	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Traffic Systems Technician I	ST5400	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Traffic Systems Technician II	ST5410	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Water Systems Mechanic I	ST5430	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Mechanic II	ST5440	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Sr Arborist	ST5450	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Signal Systems Technician I	ST5460	N	504	14.82	30,831	16.68	34,685	18.53	38,539	20.38	42,393	22.23	46,247
Signal Systems Technician II	ST5470	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Signal Systems Crewleader	ST5480	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sports Field Monitor	ST5490	N	500	10.98	22,840	12.35	25,695	13.73	28,550	15.10	31,405	16.47	34,260
Natural Resource Technician	ST5500	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Administrative Assistant	TC5010	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Golf Professional	TC5020	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Asst Parts/Materials Supervisor	TC5030	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Combination Inspector	TC5040	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Construction Inspector I	TC5050	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Construction Inspector II	TC5060	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Consumer Health Specialist	TC5070	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Contract Compliance Technician	TC5080	N	503	13.76	28,622	15.48	32,200	17.20	35,778	18.92	39,355	20.64	42,933
Development Inspection Specialist	TC5090	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Electronics Technician	TC5100	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Eligibility Specialist	TC5110	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician I	TC5120	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Engineering Technician II	TC5130	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Environmental Specialist	TC5140	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Facilities Planner	TC5150	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Fleet Coordinator	TC5160	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Gas Well Inspector	TC5170	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Graphic Artist	TC5180	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Helicopter Pilot	TC5190	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Housing Rehabilitation Technician I	TC5200	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Housing Rehabilitation Technician II	TC5210	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Human Services Specialist	TC5220	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Instrumentation Electrical Technician	TC5230	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Communications Technician	TC5240	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
IT Help Desk Technician	TC5250	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Operations Specialist	TC5260	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT PC Support Specialist	TC5270	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
IT Services Specialist	TC5280	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Jury Coordinator	TC5300	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Library Assistant	TC5310	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Media Services Specialist	TC5330	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Planning Assistant	TC5350	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Plans Examiner	TC5360	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Public Events Coordinator	TC5370	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Security Systems Technician	TC5380	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Sr Combination Inspector	TC5400	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Construction Inspector	TC5410	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Consumer Health Specialist	TC5420	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Engineering Technician	TC5430	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Sr Graphic Artist	TC5440	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Instrumentation/Elect Tech	TC5451	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Communications Technician	TC5460	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Sr IT Help Desk Technician	TC5470	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Operations Specialist	TC5480	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr IT Telecommunications Technician	TC5500	N	512	26.84	55,826	30.19	62,804	33.55	69,783	36.90	76,761	40.26	83,739
Sr Loan Services Representative	TC5510	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Plans Examiner	TC5520	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Sr Survey Technician	TC5530	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Water Systems Technician	TC5540	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Survey Technician	TC5550	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Utility Line Technician	TC5560	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Veterinary Technician	TC5570	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
Water Systems Sampler	TC5580	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Specialist	TC5591	N	513	28.94	60,201	32.56	67,727	36.18	75,252	39.80	82,777	43.41	90,302
Water Systems Technician I	TC5600	N	506	17.20	35,774	19.35	40,246	21.50	44,718	23.65	49,190	25.80	53,662
Water Systems Technician II	TC5610	N	507	18.53	38,536	20.84	43,353	23.16	48,170	25.47	52,987	27.79	57,804
IT Tech Support Analyst I	TC5620	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Project Assistant	TC5640	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Asst Data Reporting Supervisor	TC5651	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
IT Programmer/Analyst I	TC5670	N	511	24.94	51,883	28.06	58,368	31.18	64,854	34.30	71,339	37.42	77,825
Public Education Specialist	TC5680	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Recreation Programmer	TC5690	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Human Services Specialist	TC5700	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Sr Recreation Programmer	TC5710	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Teen Court Coordinator	TC5721	N	508	19.96	41,510	22.45	46,699	24.95	51,888	27.44	57,076	29.94	62,265
Volunteer Coordinator	TC5740	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071
Business Process Analyst I	TC5750	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Emergency Operations Center Technician	TC5760	N	510	23.16	48,165	26.05	54,186	28.95	60,207	31.84	66,227	34.73	72,248
Purchasing Assistant	TC5770	N	509	21.50	44,714	24.18	50,303	26.87	55,893	29.56	61,482	32.25	67,071

**\* Job Family Description is located in Job Code**

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Deputy Director	DD
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

**\*\* Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile. □

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Athletics Program Assistant	PT5100	N	n/a	12.50									
Fire Cadet	PT5150	N	n/a	9.98									
Fire Rehab Aide	PT5500	N	500	10.98									
Golf Cart Attendant	PT5360	N	n/a	8.00									
Head Lifeguard	PT5160	N	n/a	12.00									
Intern	PT5400	N	n/a	Varies									
Lifeguard	PT5200	N	n/a	11.00									
Natural Scientist Assistant	PT5340	N	n/a										
Police Cadet	PT5230	N	n/a	9.98									
Police Reserve (volunteer)	PT5240	N	n/a										
Pool Attendant	PT5250	N	n/a	8.25									
Pool/Lifeguard Manager	PT5260	N	n/a	13.50									
Recreation Assistant	PT5390	N	n/a										
Recreation Instructor	PT5380	N	n/a										
Site Supervisor	PT5370	N	n/a	12.00									
Video Technician	PT5350	N	n/a										

**Mayor, Council and Council Aide**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E			25,000								
Council Aide	MC1021	E		30.60*									
Mayor	MC1031	E			29,000								
Mayor Pro Tem	MC1041	E			25,000								

\*Effective 11/23/2019 (3% Increase for Council Aide ONLY)



RANK Grade/Job Code	Years from Commission	Step	56 Hour Schedule						
			Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
FIREFIGHTER Y01/1032	Start	1	2,161	4,682	56,183	19.29	25.65	28.94	9.65
	1	2	2,268	4,913	58,958	20.25	25.65	30.37	10.12
	2	3	2,381	5,159	61,908	21.26	25.65	31.89	10.63
	3	4	2,500	5,418	65,011	22.33	25.65	33.49	11.16
	4	5	2,704	5,858	70,300	24.14	25.65	36.21	12.07
	5	6	2,838	6,150	73,796	25.34	26.61	38.01	12.67
	6	7	2,838	6,150	73,796	25.34	26.61	38.01	12.67
	7	8	2,838	6,150	73,796	25.34	26.61	38.01	12.67
	8	9	2,838	6,150	73,796	25.34	26.61	38.01	12.67
	9	10	2,922	6,330	75,959	26.08	27.39	39.13	13.04
	14	11	3,004	6,508	78,101	26.82	28.16	40.23	13.41

40 Hour Schedule						
Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
2,161	4,682	56,183	27.01	35.91	40.52	13.51
2,268	4,913	58,958	28.34	35.91	42.52	14.17
2,381	5,159	61,908	29.76	35.91	44.64	14.88
2,500	5,418	65,011	31.26	35.91	46.88	15.63
2,704	5,858	70,300	33.80	35.91	50.70	16.90
2,838	6,150	73,796	35.48	37.25	53.22	17.74
2,838	6,150	73,796	35.48	37.25	53.22	17.74
2,838	6,150	73,796	35.48	37.25	53.22	17.74
2,838	6,150	73,796	35.48	37.25	53.22	17.74
2,922	6,330	75,959	36.52	38.34	54.78	18.26
3,004	6,508	78,101	37.55	39.43	56.32	18.77

ENGINEER Y02/1031	Start	1												
			2	3	4	5	6	7	8	9	10	14	11	
ENGINEER Y02/1031	1	2												
	2	3	2,873	6,224	74,691	25.65	29.00	38.47	12.82					
	3	4	3,016	6,536	78,428	26.93	29.00	40.40	13.47					
	4	5	3,107	6,732	80,789	27.74	29.13	41.62	13.87					
	5	6	3,107	6,732	80,789	27.74	29.13	41.62	13.87					
	6	7	3,107	6,732	80,789	27.74	29.13	41.62	13.87					
	7	8	3,107	6,732	80,789	27.74	29.13	41.62	13.87					
	8	9	3,107	6,732	80,789	27.74	29.13	41.62	13.87					
	9	10	3,198	6,929	83,149	28.55	29.98	42.83	14.28					
	14	11	3,288	7,124	85,487	29.36	30.82	44.04	14.68					

2,873	6,224	74,691	35.91	40.61	53.86	17.95
3,016	6,536	78,428	37.71	40.61	56.56	18.85
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,107	6,732	80,789	38.84	40.78	58.26	19.42
3,198	6,929	83,149	39.98	41.97	59.96	19.99
3,288	7,124	85,487	41.10	43.15	61.65	20.55

LIEUTENANT Y03/1030	Start	1												
			2	3	4	5	6	7	8	9	10	14	11	
LIEUTENANT Y03/1030	1	2												
	2	3												
	3	4												
	4	5	3,248	7,038	84,460	29.00	32.33	43.51	14.50					
	5	6	3,410	7,388	88,656	30.45	32.33	45.67	15.22					
	6	7	3,410	7,388	88,656	30.45	32.33	45.67	15.22					
	7	8	3,410	7,388	88,656	30.45	32.33	45.67	15.22					
	8	9	3,410	7,388	88,656	30.45	32.33	45.67	15.22					
	9	10	3,509	7,603	91,234	31.33	32.90	47.00	15.67					
	14	11	3,608	7,818	93,812	32.22	33.83	48.32	16.11					

3,248	7,038	84,460	40.61	45.26	60.91	20.30
3,410	7,388	88,656	42.62	45.26	63.93	21.31
3,410	7,388	88,656	42.62	45.26	63.93	21.31
3,410	7,388	88,656	42.62	45.26	63.93	21.31
3,410	7,388	88,656	42.62	45.26	63.93	21.31
3,410	7,388	88,656	42.62	45.26	63.93	21.31
3,509	7,603	91,234	43.86	46.06	65.79	21.93
3,608	7,818	93,812	45.10	47.36	67.65	22.55

**NOTES:**

Across the Board Increases (ATBs) Pay Raise Percentage

FY 2018-2019	2.00%	Effective Period Beginning July 6, 2019 (PPB 15)
FY 2019-2020	3.00%	Effective First Pay Period of FY 2019-2020
FY 2020-2021	4.00%	Effective First Pay Period of FY 2020-2021
FY 2021-2022	4.00%	Effective First Pay Period of FY 2021-2022

Start = Upon graduation from training academy; Step 1 = 1st anniversary of Commission Date; Step 2 = 2nd anniversary of Commission Date, etc.

Assistant Chiefs and Deputy Chiefs are not on a Step Plan. The Fire Chief determines the pay amount anywhere between the minimum and maximum of the Pay Range

Assistant Chief and Deputy Chief salary range changes contingent upon changes to General Employee Structures.

Rate calculations:

40 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.

56 hour schedule: Per Pay Period, Monthly and Annual rates are approximations.

**Step Hourly Rate:** The hourly rate of a step in a pay schedule (56 or 40 hour).  
**Step Hourly OT:** The overtime (OT) rate which is 1.5x the Step Hourly Rate.  
**Step HOF:** The holiday overtime rate for Fire ranks paid at 1/2 of the Step Hourly Rate for persons working on a City recognized Holiday.

RANK Grade/Job Code	Years from Commission	Step	56 Hour Schedule						
			Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
CAPTAIN Y04/1029	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7	3,621	7,845	94,140	32.33	36.94	48.49	16.16
	7	8	3,801	8,237	98,838	33.94	36.94	50.91	16.97
	8	9	3,801	8,237	98,838	33.94	36.94	50.91	16.97
	9	10	3,912	8,477	101,723	34.93	36.94	52.40	17.47
14	11	4,023	8,716	104,586	35.92	37.71	53.87	17.96	
BATTALION CHIEF Y05/1028	Start	1							
	1	2							
	2	3							
	3	4							
	4	5							
	5	6							
	6	7							
	7	8							
	8	9	4,137	8,963	107,558	36.94	43.51	55.40	18.47
	9	10	4,471	9,686	116,233	39.92	43.51	59.87	19.96
14	11	4,597	9,959	119,511	41.04	43.51	61.56	20.52	
DEPUTY CHIEF Y07/1532	Minimum		4,873	10,558	126,693	43.51	48.88	65.26	21.75
	Maximum		5,652	12,246	146,954	50.46	52.99	75.70	25.23
ASSISTANT CHIEF Y08/1027	Minimum								
	Maximum								
TRAINEES Y17/1026		1	1,535	3,326	39,915	13.71		20.56	6.85

40 Hour Schedule						
Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF
3,621	7,845	94,140	45.26	51.71	67.89	22.63
3,801	8,237	98,838	47.52	51.71	71.28	23.76
3,801	8,237	98,838	47.52	51.71	71.28	23.76
3,912	8,477	101,723	48.91	51.71	73.36	24.45
4,023	8,716	104,586	50.28	52.80	75.42	25.14
4,137	8,963	107,558	51.71	60.91	77.57	25.86
4,471	9,686	116,233	55.88	60.91	83.82	27.94
4,597	9,959	119,511	57.46	60.91	86.19	28.73
4,873	10,558	126,693	60.91	68.43	91.37	30.46
5,652	12,246	146,954	70.65	74.18	105.98	35.33
5,475	11,862	142,341	68.43			
6,351	13,760	165,120	79.38			
1,535	3,326	39,915	19.19		28.78	9.59

**NOTES:**

Across the Board Increases (ATBs) Pay Raise Percentage

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**Step HOF:** The holiday overtime rate for Fire ranks paid at 1/2 of the Step Hourly Rate for persons working on a City recognized Holiday.

**FY 2019/2020**

Key	Title	Base Pay Step 1	1st Year 2	2nd Year 3	3rd Year 4	4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
X03	Police Officer	29.51	30.98	32.53	34.15	35.86	36.75	37.67	38.61	39.57	41.55	43.70
						4th Year 5	6th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
X04	Police Corporal 4 Years					Base Pay 39.58	Base+1 40.57	Base+2 41.58	Base+3 42.62	Base+4 43.69	Base+5 45.88	Base+6 48.24
							7th Year 6	8th Year 7	10th Year 8	12th Year 9	14th Year 10	16th Year 11
X07	Police Sergeant 7 Years						Base Pay 44.74	Base+1 45.85	Base+2 46.99	Base+3 48.17	Base+4 50.58	Base+5 53.16
									10th Year 8	12th Year 9	14th Year 10	16th Year 11
X08	Police Lieutenant 10 Years								Base Pay 51.78	Base+1 53.07	Base+2 55.73	Base+3 58.60
										13th Year 9	14th Year 10	16th Year 11
X09	Police Captain 13 Years									Base Pay 58.54	Base+1 61.47	Base+2 64.60

**1. NOTES**

Across the Board (ATB) Pay Raise Percentages:

FY2019/2020      3.10% Effective the first full pay period after October 1, 2019

# City Profile

# City Profile

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## LOCATION AND HISTORY

Fort Worth, seat of Tarrant County, Texas, is located in Tarrant and Denton Counties in North Central Texas at 97° 55' west longitude and 32° 36' north latitude. Situated on the Trinity River, Fort Worth is approximately 75 miles south of the Oklahoma state line and 270 miles northwest of the Gulf of Mexico. The city is a cultural gateway into the American West and covers nearly 300 square miles.

Fort Worth was established as a frontier army post in 1849 by Major Ripley Arnold and named after General William Jenkins Worth, who distinguished himself in the War with Mexico. The outpost became a stopping place on the famous Old Chisholm Trail and a shipping point for the great herds of Longhorn cattle being driven to northern markets. Progressive city leadership brought the first of nine railroads to Fort Worth in 1876 and with the subsequent West Texas oil boom, guided the city into a metropolitan county of more than 1.8 million people. Fort Worth's economy has always been associated with cattle, oil, finance and manufacturing. Since World War II, Fort Worth has also become an aerospace, education, high-tech, transportation and industry service center.

For the third time in nearly half a century, Fort Worth was named one of the National Civic League's All-American Cities in 2011. Fort Worth also won the award in 1964 and 1993.

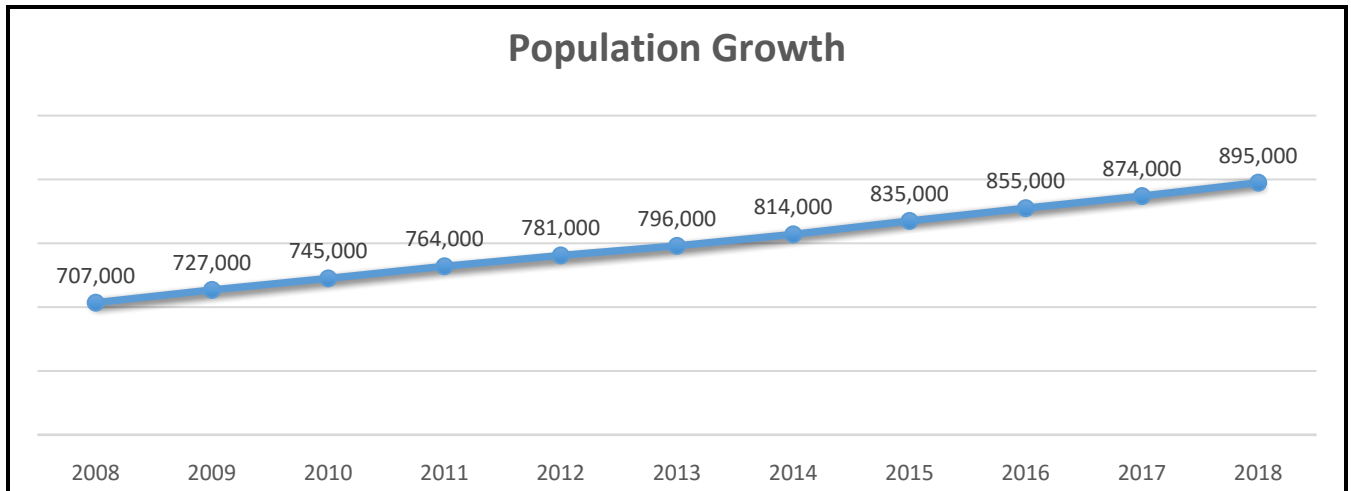
## GOVERNMENT

Fort Worth operates under the Council-Manager form of municipal government. A mayor chosen at-large by popular vote and an eight-member, single-district council are elected to two-year terms. In turn, the Mayor and City Council appoint the city manager who is the chief administrative and executive officer. The City Council is also responsible for the appointment of the city attorney, municipal judges, city secretary, and the city auditor.

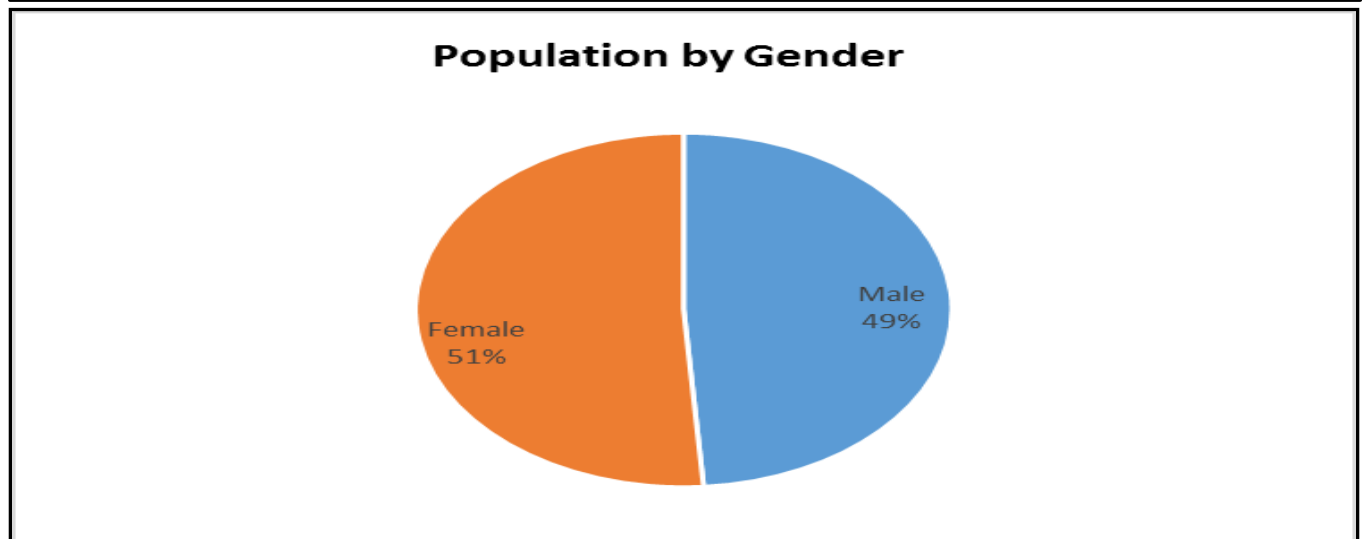
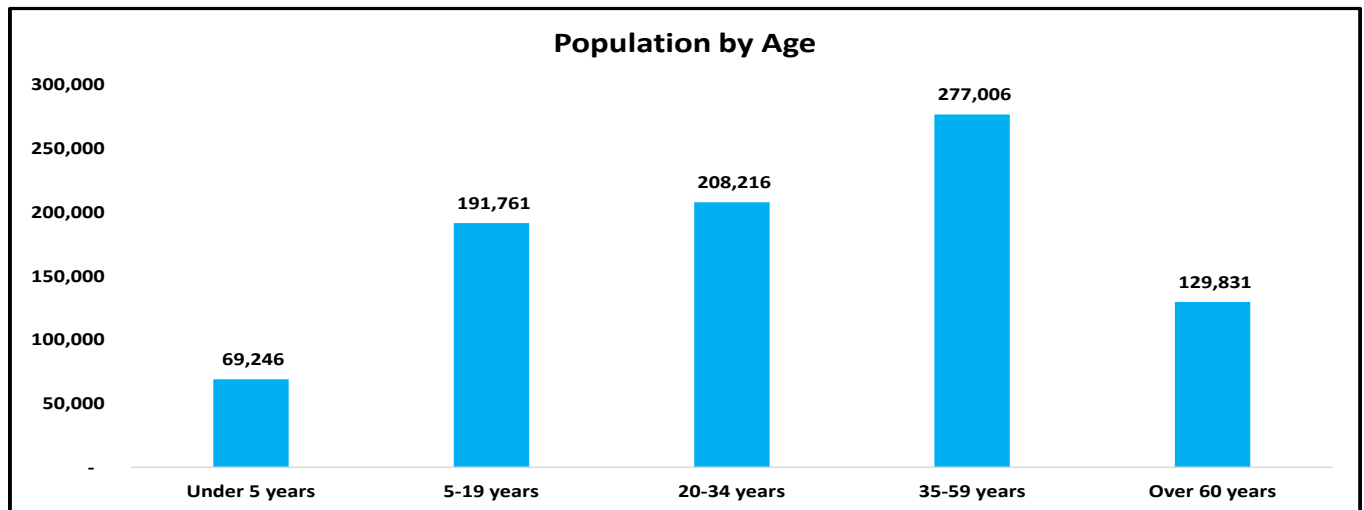
## AREA AND POPULATION

According to the U.S. Census Bureau, the 2010 Census count for Fort Worth is 744,852 and the 2018 Census estimated the population to be 895,008. From 2010 to 2018, Fort Worth's total population increased by 150,156 persons. This represents an average annual growth rate of 20.2% per year. Due to this substantial growth, Fort Worth is now ranked as the 13<sup>th</sup> largest city in the country, up from 15<sup>th</sup> largest. The chart below shows Fort Worth's population growth over the last decade.

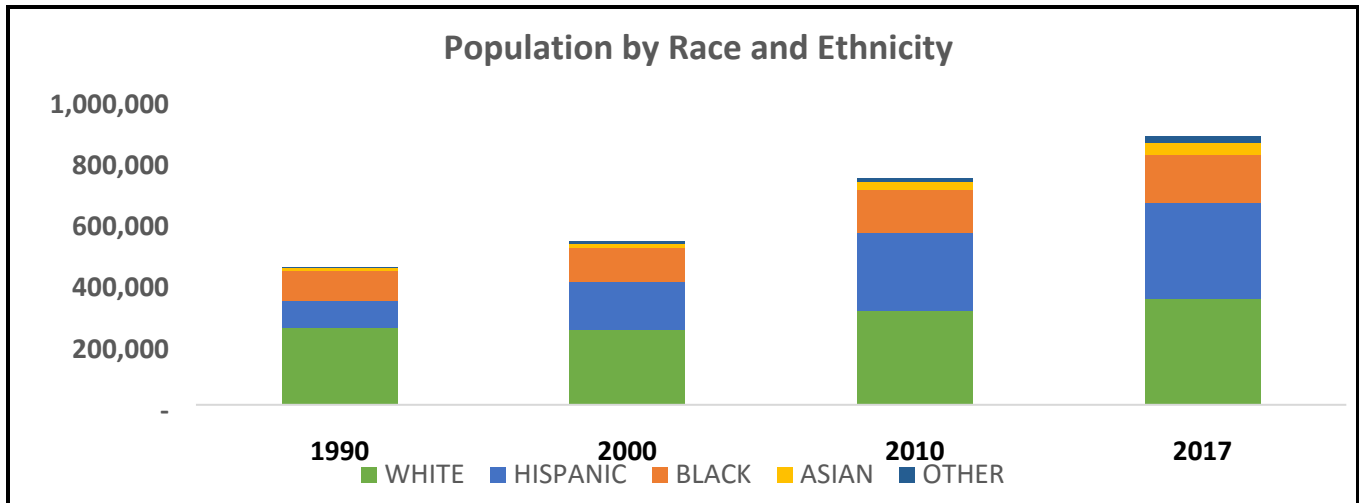
# City Profile



According to the 2017 American Community Survey and U.S. Census Bureau estimates, Fort Worth’s population by age, gender and race/ethnicity is distributed as follows (as of June 2017):



# City Profile



Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

## TRANSPORTATION

The Dallas/Fort Worth International Airport (the "Airport" or "DFW") is the third busiest airport in the world in terms of logistical operations and ranks 9th in the world based on passengers. The Airport is the principal air carrier facility serving the Dallas/Fort Worth metropolitan area. First opened on January 13, 1974, the Airport is located halfway between the cities of Dallas and Fort Worth, Texas. DFW International flies over 664,000 global flights in one year and serves more than 69 million passengers as of the end of 2018. DFW provides service to 168 active/announced domestic and 57 active/announced international destinations. Recently, DFW received a high honor has the 2019 airport of the year.

In addition, the city owns three general aviation airports, each with all-weather capability. Meacham International Airport is centrally located 5 miles from downtown Fort Worth and is equipped with parallel runways, the longest of which is a 7,500 ft. runway. Fort Worth Spinks Airport, a general aviation airport located along I-35 in the south portion of the city is equipped with a 6,000 ft. runway. Alliance Airport is located on I-35 to the north, serves the needs of industrial, business and general aviation users, and is equipped with a 9,600 ft. runway and an 11,000 ft. runway. Alliance Airport is home to the annual Bell Helicopter Fort Worth Alliance Air Show. These three airports combined handled 345,944 operations for fiscal year 2018.

Three interstate highways (Interstate 20, Interstate 30 and Interstate 35), combined with five federal and four state highways provide all-weather routes within the Fort Worth area and the rest of the nation. Interstate 820, which encircles the city, allows quick access to all parts of the Fort Worth area. The Texas Highway Commission has completed a master highway construction plan for Tarrant County to provide for transportation needs through the foreseeable future. The relocation project was completed in 2001 and will promote redevelopment of Lancaster Avenue, the south end of the Central Business District and the Hospital District southwest of downtown.

Fort Worth is served by six major railroad systems, one of which, BNSF (Burlington Northern/Santa Fe Railroad), has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service on the Texas Eagle to Chicago, St. Louis, Little Rock, Dallas, San Antonio and Los Angeles and on

## City Profile

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the Heartland Flyer to Oklahoma City. Fort Worth's position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by the Trinity Metro, operated by the formerly known as Fort Worth Transportation Authority. Greyhound Lines, Inc. furnishes Fort Worth with transcontinental bus passenger service.

### EDUCATION

The Fort Worth Independent School District serves a major portion of Fort Worth. The 146 schools in the District operate on the 5-3-4 plan in which the elementary schools (80) teach grades 1-5; middle schools and sixth-grade centers (29), grades 6-8; and senior high schools (18), grades 9-12. The District also has 17 special campuses. The Fort Worth School District employs over 5,800 classroom teachers (full-time equivalents) to instruct over 86,000 students. Special education programs are provided for the blind, handicapped, mentally disabled, brain-injured, emotionally disturbed, and those who require speech and hearing therapy in seven special schools. Vocational training is provided at the secondary level for the educable mentally disabled. Bilingual programs are also offered at the primary and secondary level. While Fort Worth is served primarily by Fort Worth Independent School District, it is also serviced by eight other districts. Aledo ISD serves the new Walsh development in west Fort Worth, and the Mary D. and F. Howard Walsh Elementary school opened in August 2017.

Tarrant County has 42 college and university campuses with an enrollment of more than 100,000 students in both undergraduate and graduate programs. Included in these colleges and universities are: Southwestern Baptist Theological Seminary; Tarleton State University-Fort Worth Campus; Tarrant County College- Trinity River, South, Northeast, Southeast, and Northwest Campuses; Texas Christian University; Texas Wesleyan University; Texas A&M University School of Law; the University of Texas at Arlington; and the University of North Texas Health Science Center. The TCU and UNTHSC School of Medicine is opened in July 2019 and will have classes on both university campuses.

### HEALTH SERVICES

With award-winning medical care and community-wide wellness programs, Fort Worth offers the full spectrum of health options and medical care. Fort Worth's Medical District houses the region's single largest concentration of medical jobs. Each of the award-winning six major hospitals in Fort Worth functions as a lead institution for a network of health care facilities, providing the full range from acute care to neighborhood clinics and affiliated physicians. Fort Worth hospitals have received awards and recognition for their specialties, from the Level 1 Trauma Center and Comprehensive Level 1 Stroke Center at John Peter Smith Hospital; to the award winning general services offered by Texas Health Harris Methodist Hospital, ranked number 5 in the Dallas-Fort Worth region overall by US News and World Report 2017-2018 Hospital Rankings; to the specialized care offered by Cook Children's, with top rankings for children's cancer treatment, cardiology, neurology, and orthopedics.

Throughout Tarrant County there are approximately 44 conveniently located hospitals with nearly 5,837 beds, including one children's hospital licensed for 457 beds and four public hospitals.

### MILITARY



# City Profile

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Fort Worth is the home of the Naval Air Station (NAS) Fort Worth, Joint Reserve Base, a navy reserve base since October 1994. Fort Worth has a proud history of supporting military facilities, missions, and families back to the establishment of the early fort that gave the city its name and Camp Bowie during World War I. Today, NASFW JRB operates approximately 40 separate commands with over 10,000 active duty military, Guardsmen, Reservists, and civilian employees. The Texas Comptroller estimates that the NAS contributes \$6.6 Billion to the Texas economy through over 47,000 direct and indirect jobs. Service, retail, and construction businesses around the base continue to grow to serve the region. Within the base, the PX Mart continues to operate the Base Exchange store and the grocery store for the benefit of active duty military and retired military in the Metroplex.

The Naval Air Station Fort Worth, Joint Reserve Base has the capacity for additional units. In the near future, multiple additional missions are expected to move to the base from other stations which will increase its economic influence. Housing units will be needed for the growth in direct and indirect employment. Multiple infrastructure projects including recently improved access onto the base and the planned redevelopment of major roads further the investment in the area. As a major cultural, social, and economic core in the region, the City of Fort Worth and surrounding cities continue to fully support the health of the base and the strength of its missions.

## THE ECONOMY

Fort Worth is consistently ranked among the top places in the nation to live, work, and play. With a growing workforce, top educational facilities, low cost of doing business, high quality of life, and prime location and climate, the city is an attractive choice for companies looking to expand their operations.

Major employers in Fort Worth include AMR/American Airlines, Lockheed Martin, JPS Health Network, Cook Children's Healthcare System, Tarrant County, NAS Fort Worth Joint Reserve Base, Fort Worth Independent School District, Texas Health Harris Methodist Fort Worth Hospital, Alcon Laboratories, City of Fort Worth, Bell Helicopter, and Genco ATC. Manufacturing and distribution remains an important part of the Fort Worth economy. The list of companies in distribution and manufacturing operations include Acme Brick, Alcon Labs, Allied Electronics, ATC Logistics & Electronics, Hagggar Clothing, Federal Express, J.C. Penney's, Mother Parker's Tea and Coffee, Coca-Cola Enterprises, Ben E. Keith Co., Miller Coors LLC, Williamson-Dickie, Pratt Industries USA, Inc., NGC Renewables, LLC, Carolina Beverage Group, LLC, GE Manufacturing Solutions, and The Dannon Company.

A released economic impact study by The Perryman Group credits oil and natural gas exploration for adding \$11.8 billion in gross product per year and more than 107,650 permanent jobs to the North Texas region. Oil and gas production, driven by the Barnett Shale, has provided a number of economic benefits from exploration, drilling and related activity. Covering approximately 5,000 square miles and 25 counties the annual tax impact is about \$480.6 million to municipalities, counties and other governmental entities, as well as \$644.7 million to the state of Texas. The Barnett Shale has yielded over 15 trillion cubic feet of natural gas with about 18,000 wells in the shale since 2001. That's 66 percent more than the 9 trillion cubic feet in 2011 and despite only 19 rigs operating in the Barnett as of September 1, 2014. The study credited almost 40 percent of the region's incremental growth since 2001 as a direct result of Barnett Shale activity. Despite tepid pricing for natural gas and the recent decision by XTO to consolidate their Fort Worth offices in new facilities in The Woodlands, the energy industry remains a strong and important segment of the local and regional economy.

# City Profile

The city's industry clusters remain diverse with trade, transportation, and utilities making up the largest percentage of the Fort Worth-Arlington Metropolitan Division (MD) industry composition at 24%. Since 2010, trade, transportation, and utilities companies have grown considerably adding over 41,500 jobs to the area. Education and health services, manufacturing, retail trade, professional and business services, and leisure and hospitality are also large sectors, comprising 13.0%, 9.2%, 11.4%, 11.0%, and 11.4% of the Fort Worth's workforce, respectively. Emerging economic sectors include aerospace manufacturing and design, life sciences delivery and innovation, geotechnical engineering, and transportation innovation.

## LABOR FORCE

The Fort Worth-Arlington MD boasts a strong labor force of 1.2 million that continues to grow. The Fort Worth-Arlington MD has experienced positive annual employment growth since the summer of 2010. The unemployment rate of 3.8% is still less than the 4.5% state unemployment rate and the 4.5% national unemployment rate through August 2018.

The chart below shows annual labor force data for the City of Fort Worth, the Dallas-Fort Worth Metropolitan Statistical Area and Tarrant County, with 2018 representing statistics from August 2018.

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>City of Fort Worth</b>											
Labor Force	323,314	332,419	357,927	369,718	377,123	384,170	390,430	393,352	404,789	414,163	427,892
Unemployed	16,210	25,879	28,441	27,628	24,301	22,982	19,258	16,303	16,984	15,865	15,562
Unemployed Rate	5.0%	7.8%	7.9%	7.5%	6.4%	6.0%	4.9%	4.1%	4.2%	3.8%	3.6%
<b>Dallas - Fort Worth - Arlington MSA</b>											
Labor Force	3,146,487	3,187,001	3,300,761	3,374,414	3,420,186	3,474,226	3,535,331	3,579,454	3,694,960	3,795,291	3,900,458
Unemployed	153,563	248,383	266,593	255,271	225,014	212,012	177,598	145,292	143,064	138,248	136,486
Unemployed Rate	4.9%	7.8%	8.1%	7.6%	6.6%	6.1%	5.0%	4.1%	3.9%	3.6%	3.5%
<b>Tarrant County</b>											
Labor Force	880,826	896,305	924,951	950,514	966,259	981,537	991,015	990,682	1,009,291	1,033,317	1,062,733
Unemployed	42,048	68,936	75,375	71,788	62,944	59,367	49,829	41,169	40,130	37,978	37,114
Unemployed Rate	4.8%	7.7%	8.1%	7.6%	6.5%	6.5%	5.0%	4.2%	4.0%	3.7%	3.5%

Source: Texas Workforce Commission, Labor Market Information

## TOURISM

Tourism is an important contributor to the local economy. It is reported that more than 9.1 million people visit each year for business and leisure, generating a \$2.3 billion annual economic impact, according to Visit Fort Worth (AKA the FWCVB). This activity supports nearly 23,000 jobs in the local hospitality industry. Tax revenue generated by visitor spending contributes to city projects, saving the average household approximately \$598 in taxes per

# City Profile

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year. The city has seen significant growth in the number of visitors from within the region and from other nations through DFW International Airport. In addition to conventions and major equestrian shows, visitors are drawn here by authentic experiences, western heritage, performing and visual arts, dynamic food scene and quality of life. The city's neighborhoods and districts drawing high interest include downtown and Sundance Square, the Cultural District, Near Southside, Panther Island and the Stock Yards National Historic District. The Stock Yards features the Fort Worth Herd, the world's only twice-daily cattle drive owned and operated by Visit Fort Worth. In response to growing demand for conventions and leisure visits, a 2014 study indicated Fort Worth needs to add more than 1,400 hotel rooms in downtown to remain competitive in the market.

Downtown Fort Worth, Inc. (DFWI) is a nonprofit organization dedicated to the promotion and redevelopment of downtown Fort Worth. Coordinated efforts by DFWI have resulted in new entertainment, housing, and retail facilities throughout downtown Fort Worth. The city joined this partnership in 1995 with the creation of the Downtown Tax Increment Financing District in order to provide public infrastructure to support the private investment within this development.

The Alliance Texas development in north Fort Worth has continued its growth and added thousands of jobs since the recession. Employment at the 18,000-acre development, which includes the huge logistics park, subdivisions, shopping centers, and the Circle T Ranch, topped 37,000 in 2014. The Fort Worth Convention Center is located in the heart of Downtown Fort Worth and is surrounded by hotels, restaurants, shopping and nightlife. According to Visit Fort Worth in FY 2018 the Fort Worth Convention Center hosted 47 International, National and State Conventions that produced 114,522 room nights for various hotels and generated \$142,128,638 in economic impact for the city. The total number of events held in the building was 125 with attendance of 767,356. The Will Rogers Memorial Center, located two miles west of downtown in the Cultural District, draws 2.4 million visitors per year from all 50 U.S. states, Canada, Mexico and many other countries and plays host to some of the top international equestrian competitions. This 135-acre event facility was recently named the 2018 Facility of the Year by the League of Agricultural & Equine Centers and one of the 8 Best Equestrian Facilities in America by the Sports Planning Guide and continues to expand with construction of the new Dickies Arena, due to open in late 2019.

## **CITY DEVELOPMENTS**

The Alliance Texas development in far north Fort Worth continued its growth by adding more than 2,400 jobs over the past 12 months, one of its largest increases since the recession. Employment at the 18,000-acres development, which includes the Alliance Global Logistics Hub, almost 8,000 homes with 6,000 lots under development, and hundreds of retailers.

Walsh is a 7,267-acre development that will eventually feature as many as 15,000 homes. The first phase opened in April 2017 with an anticipated 587 homes across 1,700 acres. Walsh Elementary, a two-story, 100,000 square foot campus on 14 acres, opened in fall 2017. The development is anticipated to have a build-out cost of \$1.6 Billion over 12 to 15 years.

## City Profile

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Likewise, Rock Creek Ranch continued with development on their 1,755 acres in southwest Fort Worth off the Chisholm Trail Parkway. The development will include commercial, mixed use and residential, as well as a new 80-acre campus for Tarleton State University. The campus is anticipated to open in January 2019 and is expected to have 2,500 students.

Dickies Arena, which is scheduled to open November 2019, is under construction on the Will Rogers Memorial Center campus. The arena will attract a wide variety of high-quality entertainment options to the Fort Worth area including concerts, sporting events and family shows, as well as host the month-long Fort Worth Stock Show and Rodeo. In addition to exciting entertainment and sporting events, Dickies Arena will have the capacity to accommodate conventions, exhibit events, business meetings and private receptions with flexible meeting and event spaces ranging in size from 685 square feet to 91,315 square feet.

Encore Multifamily, LLC, a subsidiary of the Dallas-based Encore Enterprises, Inc., is officially under contract to break ground on the first private development on Panther Island. The thoughtfully designed 233,198 square-foot multi-family community will feature creative solutions to connect the streetscape to the Riverwalk environment planned for the district. Residents will be able to enjoy exceptional amenities including waterfront balconies, an infinity pool with cascading waterfalls, a state-of-the-art fitness facility and a top floor lounge that will feature the most dynamic views of downtown. Located at the intersection of 4th Street and North Main Street, residents at the 300-unit community will be walking distance to Panther Island Brewing, Coyote Drive-In and Panther Island Pavilion.

Fort Worth Heritage Development, LLC will construct a mixed-use redevelopment and new development project located in the historic Fort Worth Stockyards. The project will comprise approximately one million square feet of space consisting of a hotel, retail, restaurants, office and residential apartment units among other uses. The development will be constructed in three phases completing by December 2025.

Clearfork is a 270 acre, multi-phase development project that ultimately will incorporate 2 million square feet of office space, 1.2 million square feet of retail, dining and entertainment, and 2,500 multifamily residential units at completion. The first phase of development is complete with construction ongoing for subsequent phases.

The City of Fort Worth's Local Development Corp. (LDC) completed a five-story, mixed-use Pinnacle Bank Place downtown. The ground floor consists of bank offices and retail. The four floors above have 130 apartments. In addition, the project includes a parking garage on the back of the project. The building, located on West Lancaster Avenue between Jennings and Throckmorton streets, opened in early 2017 and has already brought significant activity to the area with the addition of the property's residents. The LDC recently sold the property to Beachwold Properties, L.P.

Facebook opened a large \$1 billion plus data center in Fort Worth. The data center is located in the Alliance Corridor, in north Fort Worth. The new data center is located at the corner of Park Vista Blvd. and State Highway 170 and ultimately consist of five 250,000-square-foot buildings on a 110-acre site. Construction on the first phase was recently completed and the development of future phases has been accelerated.

## City Profile

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Smith & Nephew Inc. has leased a 55,000-square-foot building at Chisholm Trail Parkway and Clearfork Main Street. The firm has made Fort Worth the U.S. headquarters of its Advanced Wound Management division. The London-based maker of wound care and surgical products agreed to add 80 positions to its local staff by Dec. 31, 2021, pushing total staffing to 250, with an \$85,000 average salary for all full-time employees.

Tanger Outlets constructed a 350,000 square foot shopping center in north Fort Worth across from Texas Motor Speedway. Tanger planned to invest \$70 million to build the shopping center. Tanger Outlets anticipate 350 full time employees by December 31, 2019.

Detroit-based Title Source, the largest independent provider of title insurance, property valuations and settlement services in the nation, will move its Denton office to a new location in Fort Worth. The new, 10,000-square-foot office is located at Hillwood Commons 1, 9800 Hillwood Parkway in north Fort Worth.

Construction was recently completed on Frost Tower at 640 Taylor Street downtown. The \$115 million, 25-story office tower has ground-floor retail space and 15 floors of parking, including 4 underground. It has an additional 14 floors of office, residential and restaurant space. Frost Tower is the new headquarters for Fort Worth-based oil and gas company Jetta Operating and a regional financial center for Frost Bank, with remaining space leased to other tenants.

Downtown Fort Worth's historic Sinclair Building is being transformed into an upscale 165-room Marriott Autograph Collection hotel, and the empty and former Hilton Annex will be made over into corporate apartments. Also under redevelopment by the same development group, the adjacent Sanger Bros. Building recently completed a full refurbishment and updating of existing office space and is readying the first two floors of the building to house CVS Pharmacy. Additional improvements to the building include façade and streetscape improvements, ground-floor retail, one floor of meeting and banquet space that connects to the hotel by sky bridge, a spa, and potentially office remodeling, conversion of some empty space to house data centers, and conversion of more space for hotel services.

Catalyst Urban Development plans to construct a 240-unit apartment project near Lancaster Avenue and Cherry St., to be known as the Burnett Lofts. The project, anticipated to involve at least \$34 million in investment will also feature 6,000 SF of retail.

Niles City Resorts recently announced plans to invest \$21 million for the construction of a minimum 140-room 4-star hotel in the Fort Worth Stockyards. Located on the historic site of the former Armour packing plant, the project will be known as the Armour Hotel.

The City of Fort Worth implemented an economic development strategic plan that is designed to guide city economic development priorities for the coming five years and beyond. The plan delivered key insights into the competitiveness of Fort Worth compared to other regions across the United States and abroad and provided focused recommendations on industry targets and tactical measures aimed at increasing the economic vitality and industrial strength of Fort Worth and the surrounding region.

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## MISCELLANEOUS

Water, sewer and solid waste services are furnished by the City of Fort Worth and natural gas service is provided by Atmos Energy. Electricity, telephone and other service utilities are provided by various providers.

The Fort Worth Public Library system consists of a Central Library, 12 branch libraries, one job education center and two satellite libraries that are located in public housing developments. Additionally, the city has inter-local agreements with six of the surrounding suburban communities to share library resources and services. The Central Library, open 52 hours and seven days a week, is the flagship of the system. Branches operate 40 hours each week, including Saturdays.

The construction process has been delayed on the Golden Triangle Library which pushes back the completion date to the year 2020. Additionally, the Eastside Library has been renamed to Reby Cary Youth Library which is scheduled for completion in the July of 2020. Both libraries are funded by the 2014 bond program.

More than 400 churches with 45 denominations and synagogues in Fort Worth contribute vitally to the lives of city residents. The city is also world-famous for its many museums. The Fort Worth Convention Center offers exhibit and meeting space of over 185,000 square feet, including a 14,000 seat arena. Will Rogers Memorial Center is located in the heart of Fort Worth's Cultural District and includes Will Rogers Coliseum Auditorium, the new Multi-Purpose Equestrian Center and Amon G. Carter Jr. Exhibits Building.

The Nancy Lee and Perry R. Bass Performance Hall, now recognized as one of the best performance halls in the world, is a state-of-the-art \$70 million performing arts hall funded entirely from private donations.

## CITY OF FORT WORTH BUILDING PERMITS

Number of Issued Building Permits by Type					
Fiscal Year	New	New	Additions	Remodels	TOTAL
Ended 9/30	Residential	Commercial			PERMITS
FY2008	5351	1076	1030	4351	11808
FY2009	3756	597	981	4346	9680
FY2010	3891	669	819	4595	9974
FY2011	3433	721	949	4707	9810
FY2012	3861	779	788	4575	10003
FY2013	4540	835	676	4525	10576
FY2014	4828	1031	646	4330	10835
FY2015	5260	857	603	4602	11322
FY2016	4899	1061	586	5779	12325
FY2017	6138	1058	576	5671	13443
FY2018	6977	857	732	5374	13940

Source: Planning and Development Department, City of Fort Worth, FY2019.

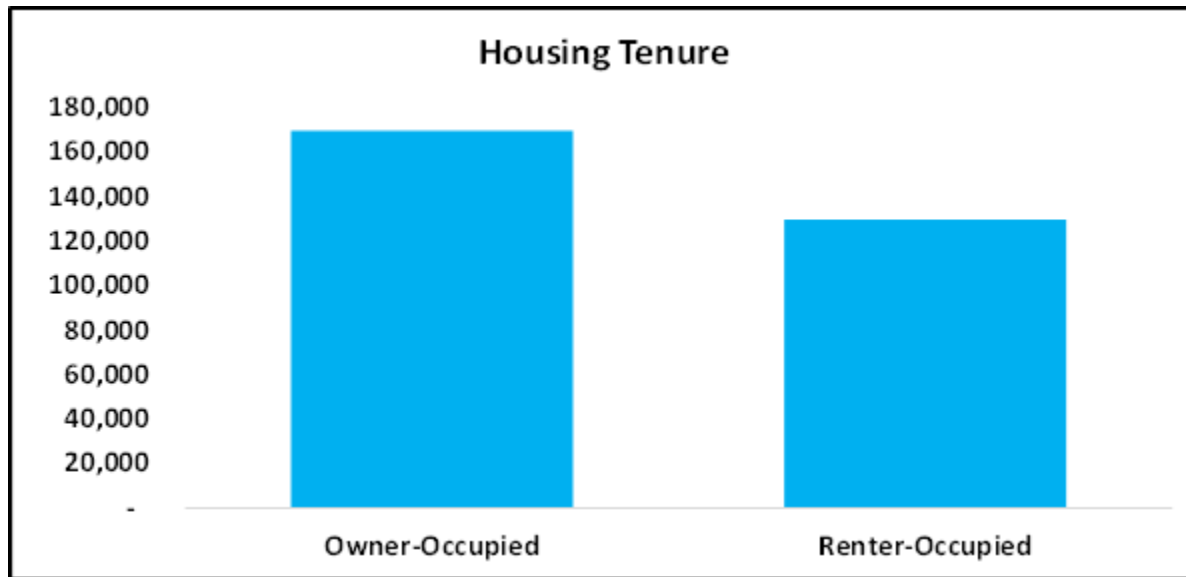
# City Profile

Dollar Value of Building Permits Issued					
Fiscal Year Ended 9/30	New Residential	New Commercial	Additions	Remodels	TOTAL PERMITS
FY2008	654,418,116	1,115,953,916	82,493,604	333,482,697	2,186,348,333
FY2009	415,957,553	530,521,519	177,397,373	363,419,136	1,487,295,581
FY2010	449,663,304	740,594,972	95,498,713	392,421,899	1,678,178,888
FY2011	395,395,022	573,784,677	144,681,007	238,577,958	1,352,438,664
FY2012	432,754,592	629,082,573	65,067,950	328,012,060	1,454,917,175
FY2013	557,615,578	1,218,617,199	57,346,267	406,518,978	2,240,098,022
FY2014	584,324,940	1,137,494,082	68,260,165	353,410,831	2,143,490,018
FY2015	754,786,787	875,805,327	119,305,417	437,114,798	2,187,012,329
FY2016	599,046,500	1,474,404,342	133,927,426	546,584,389	2,753,962,657
FY2017	852,242,817	2,368,350,621	242,545,372	472,288,247	3,935,427,057
FY2018	954,984,162	1,888,212,491	104,547,129	562,950,978	3,510,694,760

Source: Planning and Development Department, City of Fort Worth, FY2019.

## HOUSING TENURE

According to Housing Occupancy data from the American Community Survey, the number of total housing units in Fort Worth is estimated at 329,799 of which 90.8 percent are occupied and the remaining 9.2 percent vacant. In terms of housing tenure, the survey estimated that out of the 299,593 occupied housing units, 56.7 percent were owner-occupied and 43.3 percent were renter-occupied.



Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates.

## CITY OF FORT WORTH EXTRATERRITORIAL JURISDICTION AND ANNEXATION POLICY

Under the provisions of State law, incorporated cities in Texas have the power to exercise certain controls in unincorporated areas adjacent to their city limits. For a city the size of Fort Worth, these adjacent areas extend a

# City Profile

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distance of five (5) miles from its city limits. This adjacent unincorporated area within five miles is known as the extraterritorial jurisdictional area (“ETJ”). The ETJ encompasses approximately 313 square miles.

## PERSONAL INCOME AND BUYING POWER

	Median Household	Mean Household
Fort Worth	\$60,205	\$77,953
Tarrant County	\$65,052	\$87,203

Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

## HOUSEHOLD INCOME

	Fort Worth 2017 (2016)	Tarrant County 2017 (2016)
\$34,999 or less	27.7% (30.8%)	24.6% (26.8%)
\$35,000 - \$49,999	13.4% (13.0%)	13.1% (12.7%)
\$50,000 - \$74,999	18.6% (19.5%)	18.7% (20.0%)
\$75,000 or more	40.3% (36.7%)	43.6% (40.5%)

Source: U.S. Census Bureau, 2017 American Community Survey, 1-Year Estimates

## THE MUNICIPAL AIRPORT SYSTEM

Fort Worth has a long-standing commitment to aviation. From the landing of the first airplane in Fort Worth in 1915 to today, Fort Worth has understood and served the needs of the aviation industry. The city is home to Lockheed, American Airlines, Bell Helicopter-Textron, Naval Air Station Joint Reserve Base Fort Worth and hundreds of other aviation related businesses. Dallas/Fort Worth International Airport, owned jointly by the two cities and operated by the Dallas/Fort Worth International Airport Board, stands as a symbol of excellence to which the city is committed.

An integral part of this dedication is exhibited by the City of Fort Worth's Aviation Department which consists of three municipal airports. These airports and their individual characteristics are as follows:

### Fort Worth Meacham International Airport

In operation since 1925

-- 7,500 ft. runway, with Category I Instrument Landing System ("CAT I ILS"), 4,000 ft. parallel runway

-- 24-hour FAA flight control tower



## City Profile

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- 24-hour aviation fuel services
- Major/minor maintenance
- Hangar rental space for large and small aircraft
- Located in North Fort Worth
- Award winning Fixed Based Operators

# City Profile

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## Fort Worth Spinks Airport

Opened in summer of 1988

- 6,000 ft. runway, 4,000 ft. runway, with ILS
- FAA flight control tower
- Fixed Based Operator
- Serving general and corporate aviation
- Aircraft maintenance and paint services
- Flight training
- Site for hangars available
- Located at Interstate 35 South Industrial Corridor

## Alliance Airport

Opened in winter of 1989

- 11,000 ft. runway, with Category II/III Instrument Landing System (CAT II/III ILS), and one 11,000 ft. runway with a RNAV/GPS approach
- FAA flight control tower
- Fixed Based Operator
- 24-hour aviation fuel services
- Serving general and industrial/manufacturing cargo aviation
- Nine square miles of airport property available for development
- Near developing high-tech industrial center
- Located in Interstate 35 North Corridor, with rail access

## **EMPLOYEE RELATIONS**

Under the laws of the State of Texas, municipal employees cannot strike, be forced to join a union, pay dues for union membership, or collectively bargain for wages, hours or working conditions; however, they may form associations for the presentation of grievances. State law, however, provides for local referenda on collective bargaining for police and firefighters. Pursuant to prior elections, police officers have the right to meet and confer and firefighters have the right to collectively bargain with the city, each group through their own recognized associations under the State's laws. Overall, employee relations are considered by the city to be good.

# **Glossary and Acronyms**

# Glossary and Acronyms

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## Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided by the Budget and Research Division of the Performance and Budget Department as a reference.

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

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

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

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

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

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

**Annual Financial Report:** A financial report applicable to a single fiscal year.

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

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

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

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

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

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

# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

**Categories:** A basis for distinguishing types of expenditures; the three major categories used by the City of Fort Worth are: salary & benefits, general operating & maintenance, 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

# Glossary and Acronyms

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compensation paid to an employee such as: social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension and gratuity.

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

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

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

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

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

**Comprehensive Annual Financial Report (CAFR):** A thorough and detailed presentation of a government's financial condition. It reports on the government's activities and balances for each fiscal year. The CAFR is presented in three sections: 1. introductory section – includes transmittal letter with financial overview, discussion of the overall economy and organization charts of the entity. 2. Financial section – includes the independent auditor's report, management's discussion and analysis, government-wide financial statements, notes to the financial statements, required supplemental information, combining financial statements and

# Glossary and Acronyms

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schedules. 3. Statistical section – includes additional financial, economic, and demographic information on a multi-year basis.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# Glossary and Acronyms

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**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 a property value from taxation.

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

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

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

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

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

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

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

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

# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

# Glossary and Acronyms

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**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 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.

# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

**Modified Accrual Accounting:** Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30<sup>th</sup>, and paid on May 1<sup>st</sup> would not be recorded as revenue until payment is received on May 1<sup>st</sup>.

**Municipal Bonds:** Debt securities issued by a state, municipality or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and from most state and local taxes, especially if you live in the state in which the bond is issued.

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

# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary and Acronyms

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- **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 an activity or service meets customer's expectations.

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary and Acronyms

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

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

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

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

**Revenue:** Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

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

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

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

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

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



# Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# Glossary and Acronyms

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

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

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

# Glossary and Acronyms

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## Acronyms

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

# Glossary and Acronyms

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

# Glossary and Acronyms

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PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	Securities and Exchange Commission
SIR	Self-Insured Retention
TALHFA	Texas Association of Local Housing Finance Agencies
TFW	TechFortWorth
TIBS	Temporary Income Benefit Supplement
TIC	True interest cost
TIF	Tax Increment Financing
TIRZ	Taxing Increment Reinvestment Zone
TPDES	Texas Pollutant Discharge Elimination System
TPW	Transportation and Public Works
TPWA	Texas Public Works Association
TRWD	Tarrant Regional Water District
TWC	Texas Workforce Commission
UDAG	Urban Development Action Grant
USDA	United States Department of Agriculture
VITA	Volunteer Income Tax Assistance
WAP	Weatherization Assistance Program
WBE	Women Business Enterprise

# Tax Calculation

# 2019 Tax Rate Calculation Worksheet

Date: 10/16/2019 09:57 AM

## Taxing Units Other Than School Districts or Water Districts

### City of Fort Worth

Taxing Unit Name

Phone (area code and number)

**200 Texas Street**

**fortworthtexas.gov**

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the effective tax rate and rollback tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

<b>SECTION 1: Effective Tax Rate (No New Taxes)</b>	
The effective tax 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 (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the effective tax rate should decrease.	
The effective tax rate for a county is the sum of the effective tax rates calculated for each type of tax the county levies.	
<b>Effective Tax Rate Activity</b>	<b>Amount/Rate</b>
<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). <sup>1</sup>	\$67,253,033,222
<b>2. 2018 tax ceilings.</b> Counties, cities and junior college districts. Enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$4,634,557,594
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$62,618,475,628
<b>4. 2018 total adopted tax rate.</b>	\$0.785000/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>	
A. <b>Original 2018 ARB Values.</b>	\$7,159,221,160
B. <b>2018 values resulting from final court decisions.</b>	\$6,318,178,533
C. <b>2018 value loss.</b> Subtract B from A. <sup>3</sup>	\$841,042,627
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$63,459,518,255
<b>7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0
<b>8. 2018 taxable value lost because property first qualified for an exemption in 2019.</b>	

Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. <b>Absolute exemptions.</b> Use 2018 market value:	\$87,316,819
B. <b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$503,488,462
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$590,805,281
<b>9. 2018 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2019.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. <b>2018 market value:</b>	\$16,247,201
B. <b>2019 productivity or special appraised value:</b>	\$36,448
C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	\$16,210,753
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$607,016,034
<b>11. 2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$62,852,502,221
<b>12. Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$493,392,142
<b>13. Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$8,477,950
<b>14. Taxes in tax increment financing (TIF) for tax year 2018.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$22,179,571
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$479,690,521
<b>16. Total 2019 taxable value on the 2019 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup>	
A. <b>Certified values:</b>	\$73,415,770,835
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption :</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable	\$3,959,587,060

by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	
<b>E. Total 2019 value.</b> Add A and B, then subtract C and D.	\$69,456,183,775
<b>17. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup>	
<b>A. 2019 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	\$2,258,224,049
<b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. <sup>14</sup>	\$1,320,169,361
<b>C. Total value under protest or not certified:</b> Add A and B.	\$3,578,393,410
<b>18. 2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$5,064,134,071
<b>19. 2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$67,970,443,114
<b>20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$15,615,662
<b>21. Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2018. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$2,170,555,474
<b>22. Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$2,186,171,136
<b>23. 2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$65,784,271,978
<b>24. 2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.729187/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012

<sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>12</sup>Tex. Tax Code Section 26.01(c) and (d)



<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c)

<sup>14</sup>Tex. Tax Code Section 26.01(d)

<sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>16</sup>Tex. Tax Code Section 26.012(17)

## SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
<b>26. 2018 maintenance and operations (M&amp;O) tax rate.</b>	\$0.630000/\$100
<b>27. 2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$62,852,502,221
<b>28. 2018 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$395,970,763
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. <b>Taxes refunded for years preceding tax year 2018:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$6,748,658
F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0.	\$22,179,571
<b>H. Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$380,539,850

<b>29. 2019 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$65,784,271,978
<b>30. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.578466/\$100
<b>31. 2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$0.624743/\$100
<p><b>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,  (2) are secured by property taxes,  (3) are scheduled for payment over a period longer than one year and  (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>amount paid</b> from other resources.</p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$111,776,117</p> <p>\$0</p> <p>\$0</p> <p>\$111,776,117</p>
<b>33. Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>34. Adjusted 2019 debt.</b> Subtract Line 33 from Line 32D.	\$111,776,117
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
<b>36. 2019 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$111,776,117
<b>37. 2019 total taxable value.</b> Enter the amount on Line 19.	\$67,970,443,114
<b>38. 2019 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$0.164448/\$100
<b>39. 2019 rollback tax rate.</b> Add Lines 31 and 38.	\$0.789191/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	

### SECTION 3: Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its effective and rollback tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
<p><b>41. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$0
<p><b>42. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>43. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$67,970,443,114
<p><b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>45. 2019 effective tax rate, unadjusted for sales tax.</b><sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.729187/\$100
<p><b>46. 2019 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.729187/\$100
<p><b>47. 2019 rollback tax rate, unadjusted for sales tax.</b><sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.789191/\$100
<p><b>48. 2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.</p>	\$0.789191/\$100

<sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>24</sup>Tex. Tax Code Section 26.04(c)

**SECTION 4: Additional Rollback Protection for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
<b>49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$0
<b>50. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$67,970,443,114
<b>51. Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$0.000000/\$100
<b>52. 2019 rollback tax rate, adjusted for pollution control.</b> Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.789191/\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.729187
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.789191
Rollback tax rate adjusted for pollution control (Line 52)	\$0.789191

**SECTION 6: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

**print here**

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_

Date

<sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>26</sup>Tex. Tax Code Section 26.045(i)