

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
	\$771,937,585

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
	\$771,937,585.00

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
	\$87,865,005

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
	\$87,865,005

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
	\$42,536,140

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
	\$42,536,140

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
	\$7,261,741

EXPENDITURES

Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$3,570,294
Transfer to Culture and Tourism Debt Fund	\$3,691,447
	\$7,261,741

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
	\$5,900,000

EXPENDITURES

Transfer to Culture & Tour DFW Revenue Share Capital Fund	\$2,870,908
Debt Transfer Out	\$3,029,092
	\$5,900,000

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
	\$11,979,988

EXPENDITURES

Transfer to Venue Debt Fund	\$11,979,988
	\$11,979,988

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
	\$6,217,740

EXPENDITURES

Transfer to Venue Debt Fund	\$515,991
Contribution to Fund Balance	\$5,701,749
	\$6,217,740

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
	\$4,999,647

EXPENDITURES

Park and Recreation	\$4,998,374
Transfer to IT Refresh Capital	\$1,273
	\$4,999,647

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
	\$6,573,865

EXPENDITURES

Park and Recreation	\$6,166,538
Transfer to Botanic Garden Capital Fund	\$260,000
Contribution to Fund Balance/Net Position	\$147,327
	\$6,573,865

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
	\$4,279,971

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
	\$4,279,971

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
	\$5,978,480

EXPENDITURES

Property Management	\$5,978,480
	\$5,978,480

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
	\$1,183,543

EXPENDITURES

Code Compliance	\$100,000
Municipal Court	\$218,543
Neighborhood Services	\$15,000
Transfer to General Capital Projects Fund	\$850,000
	\$1,183,543

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
	\$2,000,000

EXPENDITURES

Non-Departmental	\$2,000,000
	\$2,000,000

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
	\$424,153

EXPENDITURES

Park and Recreation	\$424,153
	\$424,153

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
	\$362,744

EXPENDITURES

Library	\$362,744
	\$362,744

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
	\$114,605,038

EXPENDITURES

Financial Management Services (Debt Obligation)	\$114,605,038
	\$114,605,038

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
	\$7,339,211

EXPENDITURES

Financial Management Services (Debt Obligation)	\$7,063,914
Contribution to Fund Balance/Net Position	\$275,297
	\$7,339,211

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
	\$12,951,296

EXPENDITURES

Financial Management Services (Debt Obligation)	\$10,102,918
Contribution to Fund Balance/Net Position	\$2,848,378
	\$12,951,296

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
	\$3,207,760

EXPENDITURES

Financial Management Services (Debt Obligation)	\$3,207,760
	\$3,207,760

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
	\$504,988

EXPENDITURES

Financial Management Services (Debt Obligation)	\$504,988
	\$504,988

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
	\$8,910,580

EXPENDITURES

Financial Management Services (Debt Obligation)	\$8,794,925
Contribution to Fund Balance/Net Position	\$115,655
	\$8,910,580

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
	\$92,539,640

EXPENDITURES

Financial Management Services (Debt Obligation)	\$87,625,341
Contribution to Fund Balance/Net Position	\$4,914,299
	\$92,539,640

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
	\$5,629,731

EXPENDITURES

Financial Management Services (Debt Obligation)	\$5,571,293
Contribution to Fund Balance/Net Position	\$58,438
	\$5,629,731

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
	\$898,175

EXPENDITURES

Financial Management Services (Debt Obligation)	\$898,175
	\$898,175

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
	\$8,091,447

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
	\$8,091,447

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
	\$7,836,639

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
	\$7,836,639

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
	\$69,412,479

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
	\$69,412,479

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
	\$44,495,607

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
	\$44,495,607

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
	\$475,718,706

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
	\$475,718,706

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
	\$14,901,340

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
	\$14,901,340

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
	\$29,380,560

EXPENDITURES

Property Management	\$29,366,488
Transfer to General Fund	\$14,072
	\$29,380,560

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
	\$74,005,679

EXPENDITURES

Human Resources	\$74,005,679
	\$74,005,679

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
	\$32,548,119

EXPENDITURES

Human Resources	\$29,141,729
Contribution to Fund Balance/Net Position	\$3,406,390
	\$32,548,119

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
	\$22,302,245

EXPENDITURES

Human Resources	\$21,091,923
Transfer to IT Refresh Capital	\$7,228
Contribution to Fund Balance/Net Position	\$1,203,094
	\$22,302,245

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
	\$325,221

EXPENDITURES

Bank Fees	\$279,000
Transfer Out (Administrative Fees)	\$46,221
	\$325,221

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
	\$89,637

EXPENDITURES

Bank Fees	\$43,343
Transfer Out (Administrative Fees)	\$46,294
	\$89,637

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
	\$601,378

EXPENDITURES

Bank Fees	\$166,000
Transfer Out (Administrative Fees)	\$35,378
Transfer Out (Public Art)	\$400,000
	\$601,378

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
	\$76,339

EXPENDITURES

Bank Fees	\$37,887
Transfer Out (Administrative Fees)	\$38,452
	\$76,339

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
	\$165,526

EXPENDITURES

Bank Fees	\$78,157
Transfer Out (Administrative Fees)	\$87,369
	\$165,526

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
	\$6,530
EXPENDITURES	
Bank Fees	\$3,147
Transfer Out (Administrative Fees)	\$3,383
	\$6,530

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
	\$211,578
EXPENDITURES	
Transfer Out (Administrative Fees)	\$211,578
	\$211,578

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
	\$108,371
EXPENDITURES	
Bank Fees	\$97,000
Transfer Out (Administrative Fees)	\$11,371
	\$108,371

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
	\$535,448

EXPENDITURES

Bank Fees	\$10,478
Transfer Out (Administrative Fees)	\$100,817
Transfer Out (Community Tree Program)	\$424,153
	\$535,448

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
	\$67,475

EXPENDITURES

Bank Fees	\$59,000
Transfer Out (Administrative Fees)	\$8,475
	\$67,475

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
	\$54,502

EXPENDITURES

Bank Fees	\$28,849
Transfer Out (Administrative Fees)	\$25,653
	\$54,502

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.

Capital Category	Project	FY2020	
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	

Capital Category	Project	FY2020
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	4,250,000
	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
Total Plan		\$136,632,541

Funding Source		FY2020
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
Total Funding		\$136,632,541

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.

Capital Category	Project	FY2020
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
Total Plan		\$393,000

Funding Source		FY2020
Municipal Airport	Capital Intrafund Transfer Out	213,000
Aviation Gas Lease Cap Proj	UNSGAS Project	180,000
Total Funding		\$393,000

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.

Capital Category	Project	FY2020
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
Total Plan		\$4,385,000
Funding Source		FY2020
Culture & Tourism	Capital Interfund Transfer Out	1,035,000
Culture & Tourism 2% Hotel	Capital Interfund Transfer Out	3,350,000
Total Funding		\$4,385,000

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.

Capital Category	Project	FY2020
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
Total Plan		\$14,536,510
Funding Source		FY2020
Stormwater Utility	Capital Intrafund Transfer Out	14,536,510
Total Funding		\$14,536,510

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.

Capital Category	Project	FY2020
Facility Improvements	Projects for removal of hazard P_P00042	300,000
Vehicles	Vehicles & Equipment-Solid Was P_P00041	575,000
Total Plan		\$875,000

Funding Source		FY2020
General Fund	Capital Interfund Transfer Out	300,000
Solid Waste	Capital Interfund Transfer Out	575,000
Total Funding		\$875,000

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.

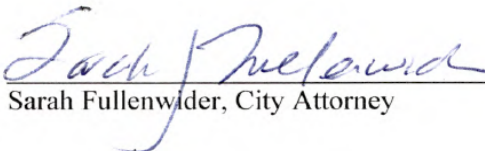
That all ordinances for which provisions have heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

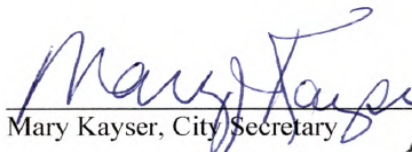
SECTION 16.

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:

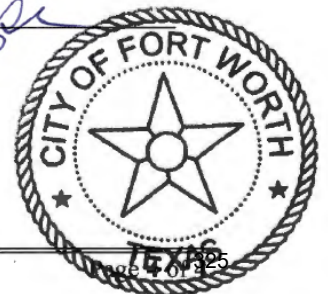
ATTEST:


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

