



CITY OF FORT WORTH, TEXAS

FY2022

**ADOPTED ANNUAL BUDGET
AND PROGRAM OBJECTIVES**





CITY OF FORT WORTH, TEXAS FISCAL YEAR 2021-2022 ANNUAL BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$42,924,585, which is a 7.2 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 \$24,063,165.

CITY COUNCIL RECORD VOTE

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

FOR: Mayor Mattie Parker, Council Members Carlos Flores, Michael D. Crain, Cary Moon, Gyna Bivens, Jared Williams, Leonard Firestone, Chris Nettles and Elizabeth Beck

AGAINST: None

PRESENT but abstained from voting: None

ABSENT: None

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:

Tax Rate	Adopted FY2020-21	Adopted FY2021-22
Property Tax Rate	\$0.747500	\$0.732500
No-New-Revenue Tax Rate	0.777377	0.725928
No-New-Revenue Maintenance and Operations Tax Rate	0.623529	0.589116
Voter-Approval Tax Rate	0.807134	0.822434
Debt Rate	0.152500	0.147500

MUNICIPAL DEBT OBLIGATIONS

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$1,057,816,379.

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.

On the Cover

COMO Community Center [pictured top]

Found in the Como neighborhood of west Fort Worth, the COMO Community Center is a new 25,000 square foot multipurpose center with 6,000 square feet of covered outdoor space. The new center was opened in February 2020 and integrates the history of Como while providing a plethora of modern amenities for this historic neighborhood. The center boasts features such as a full-size gymnasium, fitness room, kitchen, sensory playground, rooms for senior programs, and is also the location for Community Action Partners services for southwest Fort Worth.

For more information on the COMO Community Centers, visit the City's website at <https://www.fortworthtexas.gov/departments/parks/services/community-centers/como-community-center>.

Broadcast Hill [pictured middle]

Broadcast Hill boasts 50-acres of native prairie land and was the first purchase through the Open Space Conservation Program here in Fort Worth in 2019. The plant shown in the foreground is white rosinweed (*Silphium albidiflorum*), which is an endemic Texas native prairie perennial. It has a very limited global range to only north central Texas in the Fort Worth Prairie ecosystem. The Open Space Conservation Program aims to protect the city's high-quality natural areas providing environmental sustainability and enhance Fort Worth's livability for future generations.

For more information on the Open Space Conservation Program or to get involved, please email: openspace@fortworthtexas.gov.

You can also read more about the Open Space Program by visiting the City's website at <http://www.fortworthopenspace.org/>.

Cover photo is courtesy of Michelle Villafranca, GIP, Park & Recreation Department

Hotel Drover [pictured bottom]

Using inspiration from the legendary drovers of the past, Hotel Drover is a new 200-room boutique hotel situated at the end of Mule Alley in the historic Fort Worth Stockyards. Hotel Drover opened in March of 2021 and invites travelers to Fort Worth, where they'll find genuine Texas hospitality and charm. During a stay, visitors can experience shopping, dining, and witness longhorn steers during their famous daily cattle drives by the Fort Worth Herd.

For more information on the Hotel Drover, visit their website at <https://hoteldrover.com/>.

Cover photo is courtesy of Hotel Drover



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Worth
Texas**

For the Fiscal Year Beginning

October 1, 2020

Christopher P. Morill

Executive Director



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Organizational Information



Organizational Information

Budget Development Staff

CITY OF FORT WORTH, TEXAS Adopted Annual Operating Budget FISCAL YEAR 2022

Mattie Parker

Mayor

David Cooke

City Manager

Jay Chapa

Deputy City Manager

Dana Burghdoff

Assistant City Manager

Fernando Costa

Assistant City Manager

Valerie Washington

Assistant City Manager

Planning and Data Analytics Staff

Mark McAvoy, Director, Planning and Data Analytics Department

Cayce Lay Lamas, Assistant Director, Operations Planning Division

Loraine Coleman, Budget Manager

Pamela Kacmarynski, Business Process Manager

Ashley Clement, Senior Budget Analyst

Juanita Jimenez, Senior Budget Analyst

Becky Miles, Budget Analyst I

Lucas Mann, Budget Analyst II

Sydney Sexton, Budget Analyst II

Danielle Pickle, Sr. Business Process Analyst

Rodney Arnold, Business Process Analyst II

Ambra Pira, Budget Analyst II

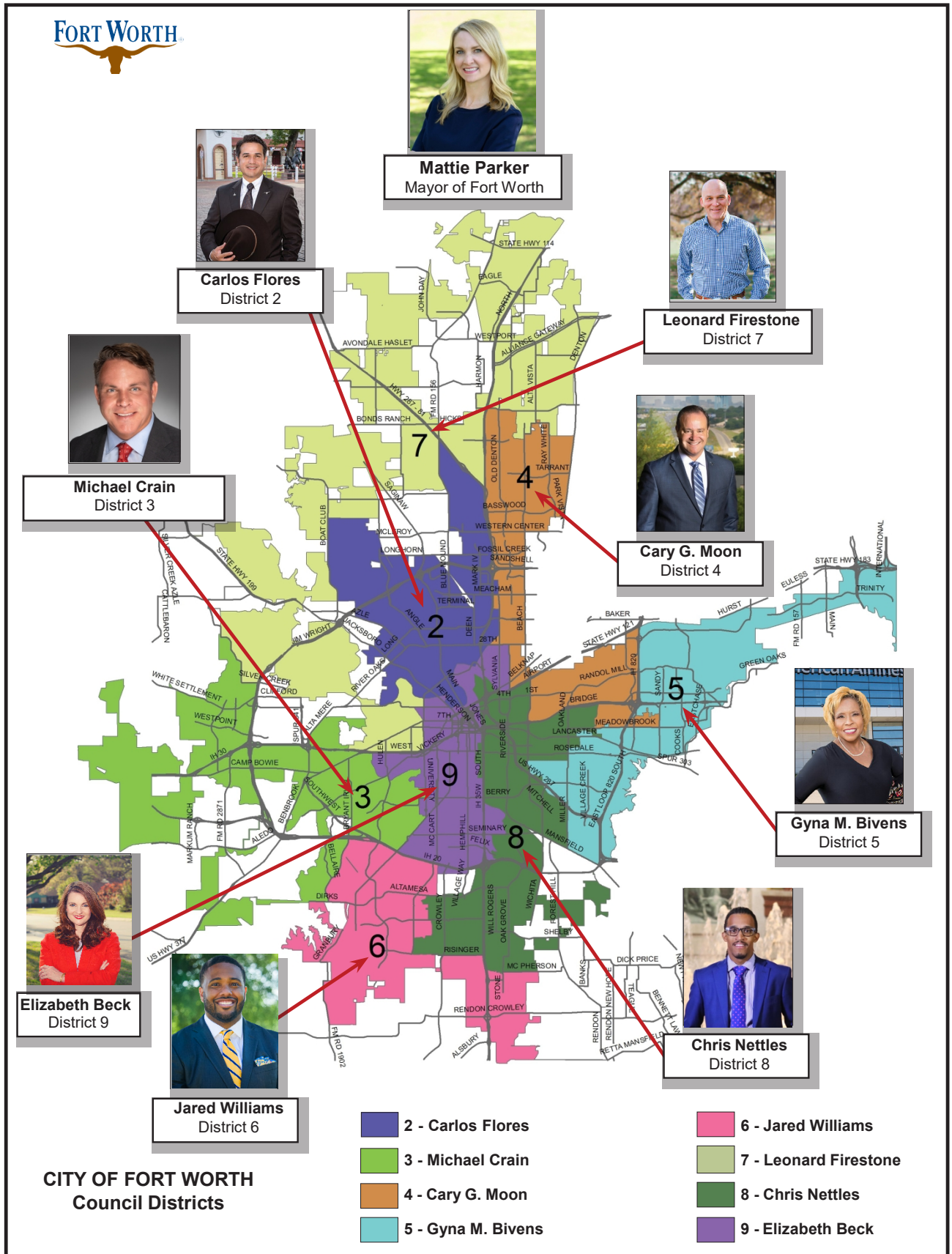
Katie Combs, Budget Analyst I

Zoe Gao, Budget Analyst I

Jennifer Snyder, Senior Administrative Assistant

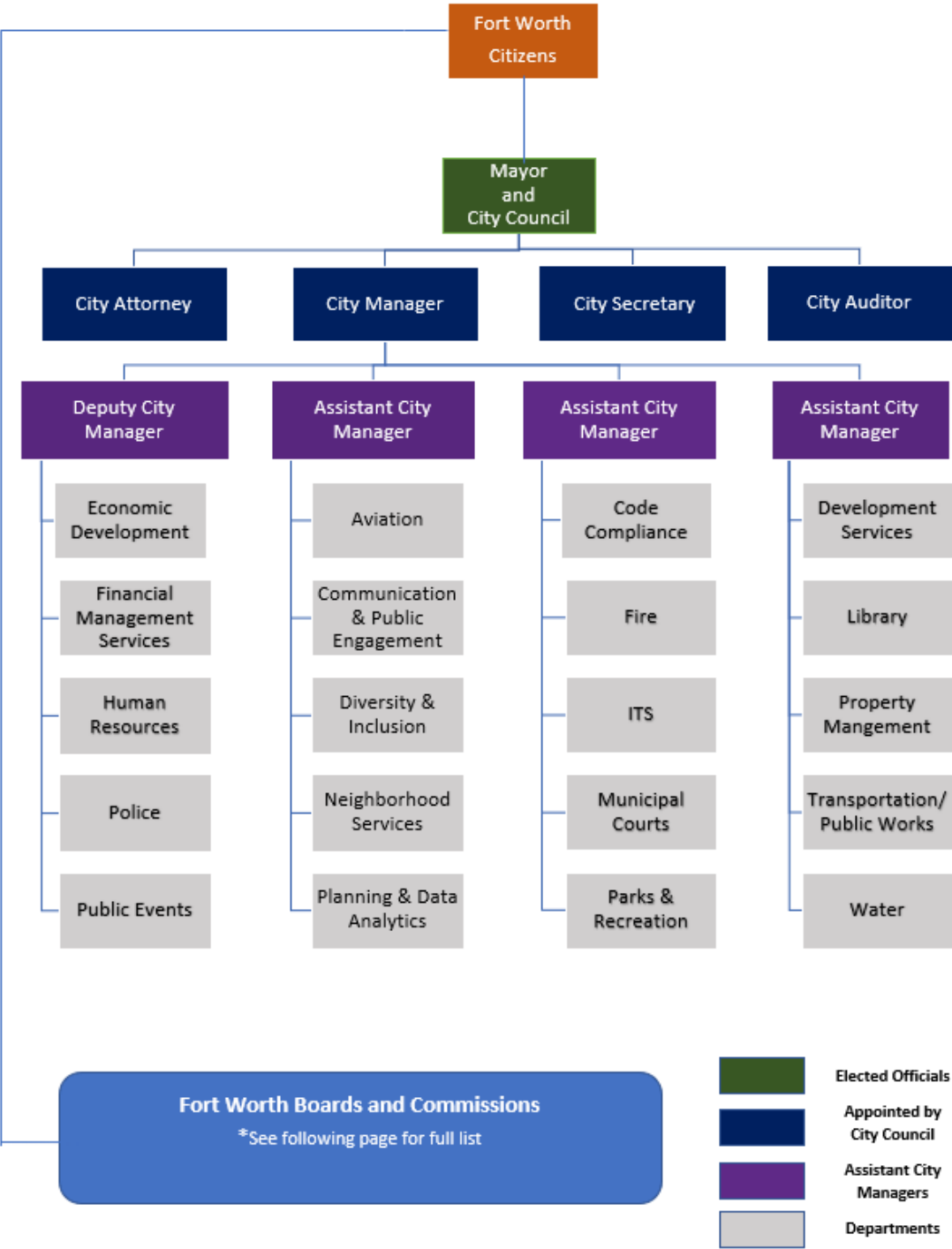
Organizational Information

City Council District Map



Organizational Information

City Organization Chart



Organizational Information

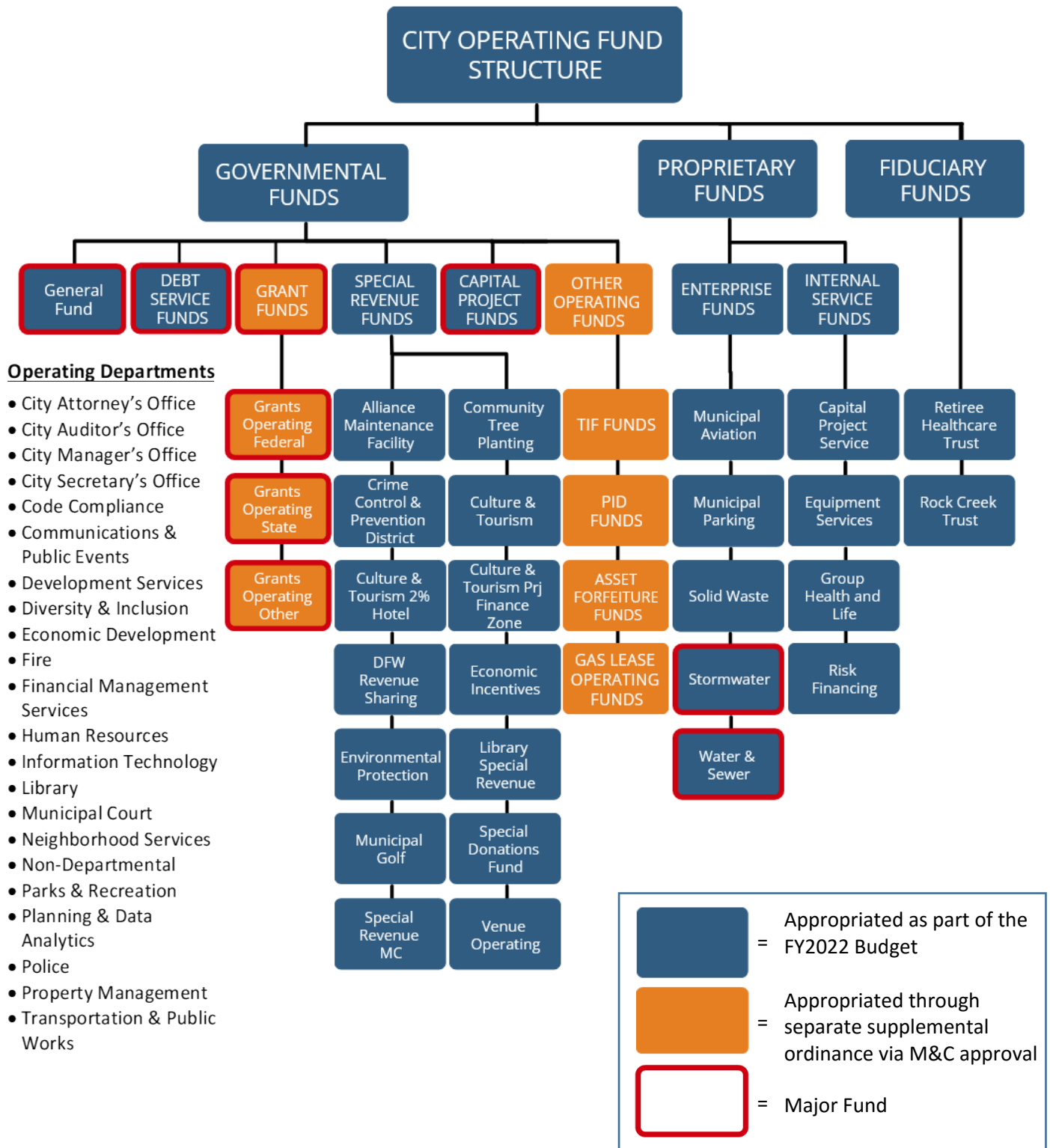
Fort Worth Boards & Commissions

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

Source: City Secretary's Office

Organizational Information

Total City Operating Budget Organizational Chart



Organizational Information

Department & Fund Relationship

Diving a little deeper into the organizational chart on the previous page, the following provides the relationship of each department with the funds of the city.

	<div> <div>Major Fund Relationship</div> <div>NonMajor Fund Relationship</div> <div>Budgeted Separately from the Annual Process</div> </div>											
DEPARTMENTS	FUNDS											
	Governmental Funds							Proprietary Funds			Fiduciary Funds	
	General Fund	Debt Service Fund	Capital Funds	Grants Funds	Special Revenue Funds	PIDS	TIFS	Water and Sewer	Stormwater	Enterprise Funds	Internal Service Funds	Trust Funds
	(Major)	(Major)	(Major)	(Major)	(Nonmajor)	(Nonmajor)	(Nonmajor)	(Major)	(Major)	(Nonmajor)	(Nonmajor)	(Nonmajor)
Aviation												
City Attorney's Office												
City Auditor's Office												
City Manager's Office												
City Secretary's Office												
Code Compliance												
Communication and Public Engagement												
Development Services												
Diversity and Inclusion												
Economic Development												
Financial Management Services												
Fire												
Human Resources												
Information Technology Solutions												
Library												
Municipal Court												
Neighborhood Services												
Park & Recreation												
Planning & Data Analytics												
Police												
Property Management												
Public Events												
Transportation and Public Works												
Water Sewer & Reclaimed												

For budgeting purposes, all funds are budgeted individually, regardless of major or nonmajor fund status and for the funds that are adopted annually, are reported as such in the adopted annual budget and program document. At fiscal year end, you may find that nonmajor funds will be reported in aggregate in the annual financial report. Debt service funds qualify to be reported in aggregate but are calculated as a major fund for financial reporting purposes. You will find the debt funds to be reported separately later in this document.

The annual financial report reports on all funds of the City, while the annual budget adoption omits certain funds due to the type of activity each holds. This is true of certain capital funds, grant funds, and some special revenue funds. Capital funds are appropriated during the annual process and are included in our 5 Year Capital Improvement Program. However, due to the timing and nature of funding sources, some capital appropriations are made during the fiscal year as amendments to our annual ordinance. Grant funds are adopted under separate ordinances throughout the fiscal year as the activity is contingent upon receiving awards. PIDS and TIFS are also adopted under separate ordinances, however for budgeting needs, you will find these are included in our adopted annual budget and program document.

Funds identified as major funds; meet the criteria of having more than 10% of the revenues or expenditures of the appropriated budget of the governmental or enterprise funds type. Additional funds considered important by the City but not meeting the criteria of a major fund are budgeted and reported as a major fund (i.e., Stormwater Utility Fund).

Executive Message



Executive Message

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

Budget Message

October 1, 2021

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

I am pleased to present to you the Fiscal Year 2022 (FY2022) Adopted Budget. This budget addresses the lingering challenges that the City is facing from COVID-19 and the City's continued efforts to improve equity in service delivery. As the pandemic carries on, we must focus on the future to ensure we are providing the services our residents and businesses expect while maintaining our financial sustainability. We continue to make the city leaner, more effective, more efficient, and more transparent. Also, we are re-envisioning our delivered services to ensure that they are equitable while improving our interactions with our community.

I am presenting you with a balanced \$832 million General Fund budget that achieves the following:

- Reflects the growth in population and development that continued to occur during the pandemic
- Continues to emphasize the importance of public safety
- Continues the development of programs to ensure equitable investment and maintenance throughout the city
- Continues to partner with Trinity Metro and others to fund transit initiatives
- Continues the cost containment strategies to prepare for future financial strains resulting from COVID-19 and increased legislative restrictions
- Continues 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
- Lowers the property tax rate to 73.25 cents per \$100 of assessed taxable value, which continues the effort to keep taxes low and competitive

Addressing the growing demands on our city's resources, the citywide FY2022 Adopted Budget—which includes the Debt Service Fund and most operating funds—totals slightly over \$2 billion, which is a 4.63% increase from the FY2021 Budget. Also, the citywide budget includes a total of 7,549 authorized positions (APs).

Even as we face the ongoing COVID-19 pandemic, we remain one of the fastest-growing cities in the nation, as well as one of the most livable communities. During FY2022, two new districts will be added to the governing body as a reflection of the enormous growth that has marked Fort Worth as the thirteenth largest city in the country. We continue to believe the future is bright in Fort Worth. Further, we expect the community to come together and emerge from this pandemic stronger, more unified, and ready to continue building on the great traditions of Fort Worth.

We anticipate job and population growth to continue as more companies and people move to Fort Worth. The FY2022 Adopted Budget is our plan to meet our responsibilities, address our challenges, improve our

Executive Message

services, and ensure appropriate equitable investments toward infrastructure while maintaining quality services and addressing the demands of a recovering, and growing, city.

The future of Fort Worth will be challenging but continues to look prosperous.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David Cooke". The signature is fluid and cursive, with the first name "David" and last name "Cooke" clearly distinguishable.

David Cooke
City Manager

Executive Message

The FY2022 Adopted Budget is the product of prioritizing expenditures with available revenues while balancing the burden to the taxpayers. The budget process is centered on a broader, organizationally-focused decision-making process that support its financial health, not only for the upcoming year, but well into the future. In addition to the annual operating budget development, the City adopts a five-year Capital Improvement Program that addresses the growth and infrastructure needs. These philosophies and processes ensure our focus is not a narrow operational view but rather a forward-looking strategic view.

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

This year, the continued challenge of COVID-19 and forecasting the impacts of this pandemic into the foreseeable future has added levels of complexity since predictions surrounding the economic recovery are varied. Looking back to the "great recession" of 2008 does provide some insight into how staff plans for an economic rebound, but the pandemic has permanently impacted the way we do business.

OVERVIEW

The FY2022 Adopted Budget totals nearly \$2.1 billion, which includes 7,549 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, 40 percent, or \$832 million, reflects the cost of General Fund activities such as public safety, parks, neighborhood services, economic development, property management, transportation and public works, planning, development, public libraries, and general management of the city. The remaining 60 percent, or \$1.26 billion, will fund the operations of the other funds noted above.

BUDGET DEVELOPMENT PROCESS

The FY2022 budget process began in January of 2021 when City executive staff reviewed the upcoming seven-year projection. February of 2021 brought the City Council retreat and an effort to align City Council goals with executive staff guiding principles. On March 25, the Planning and Data Analytics 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, operations planning division staff, and departmental fiscal coordinators to discuss the overall strategy for developing the FY2022 budget.

Moving into the development of the FY2022 budget, programs and services were reviewed for prioritization and cost savings in light of the continued spread of COVID-19 and its variants, continued growth as Fort Worth attracts new residents and businesses, and the desire to minimize the financial burden to taxpayers. City staff set out to prepare the FY2022 Budget by relying on the following budget development strategies:

- Maintain or lower the property tax rate in the General Fund
- Increase funding for capital investment and maintenance
- Meet infrastructure and service growth needs – 2018 & 2022 Bond Programs
- No use of fund balance/reserves for operations
- Improve equity of city services
- Enhance public safety
- Prepare for slower growth of resources, both near-term and into the future

Executive Message

In FY2021, 118 positions were eliminated and unfilled positions were held vacant in response to the uncertainty of economic conditions due to the pandemic. Fortunately, the City did not experience the prolonged negative impact anticipated; instead, the demand for city services has increased. To accommodate the delivery of a high service level, 66 positions have been added to the FY2022 budget.

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.

As the City navigated through unprecedented territory throughout the budget development process, staff updated city executive leadership on the performance of the FY2021 budget. To facilitate this process, the City conducted comprehensive citywide forecasts for months five and eight of the fiscal year to monitor current performance and to assist in the development of the upcoming budget. Also, the staff developed 7-year projections based on the last recession to understand the possible financial impacts of COVID-19.

SIGNIFICANT ISSUES

Before highlighting specifics of the FY2022 budget, included below are topics that received significant attention during the budget development process.

COVID-19

In December 2019, the coronavirus, now designated as COVID-19, was detected in China and by March of 2020 was declared a worldwide pandemic by the World Health Organization (WHO). On March 13, 2020, President Donald Trump, Governor Greg Abbott, and Tarrant County Judge Glen Whitley issued emergency declarations for their respective jurisdictions. On March 21, 2020, Fort Worth Mayor, Betsy Price, also issued a declaration for the City to implement social distancing and gathering restrictions, among other requirements. The effect was immediate and created unprecedented economic impacts and uncertainty.

The City mobilized and pivoted resources to address city organizational needs and, most importantly, community expectations. While the City is preparing for fewer resources short-term, long-term growth is still expected, albeit at a slower pace than seen prior to the pandemic.

Despite these challenges, the City maintains a positive outlook on long-range financial planning. Slightly slower growth of revenue for the next several years is anticipated due to lingering impacts from COVID-19 and from changes at the legislative level. Strong economic growth is expected to continue, but we do not anticipate a return to pre-pandemic growth rates. Financial planning will focus on existing land use, capital infrastructure development and maintenance, and operating within the bounds of anticipated revenues. Highlights of Fort Worth economic conditions include one of the fastest-growing populations of the top US cities correlating well to continued job growth. Fort Worth has seen strong advances in education and jobs, diversity of culture and industry, an unemployment rate lower than the US and Texas averages, a median household income above national and state averages, and a prime median age which allows for a robust workforce. As economic conditions change in response to COVID-19, the City stands ready to address the needs and expectations of its residents.

American Rescue Plan Act of 2021

In March 2021, the President signed the American Rescue Plan Act (ARPA), providing aid and relief to various sectors of the United States (U.S.) economy. The City of Fort Worth's allocation from these funds totals \$173,745,090, of which a first tranche (50%), in the amount of \$86,872,545 was received on May 19, 2021. The second half of these funds will be received on or after May 19, 2022, in accordance with U.S. Treasury guidelines.

Executive Message

All funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026. These are grant funds and will be appropriated through Mayor & Council Communications. Therefore, the use of ARPA funds are not included in the annual budget adoption and program objectives or the 5-year capital improvement program.

Capital Planning

The City is presenting, in conjunction with the FY2022 Adopted Budget, a 5-Year Capital Improvement Program (CIP) which includes the planned capital projects and associated funding sources for the next five years. The FY2022 Adopted Budget includes transfers to fund some of the projects in the first year of the CIP. Annually, a review process is performed to identify capital needs before developing the annual operating budget. This allows management to plan capital and operations long-term, ensuring capital funding is available to support the increasing needs of our growing city. Capital funding is secured from various sources including, but not limited to, debt issuance, special revenues, and transfers from operating (pay as you go cash.) Pay as you go capital includes a long-range projection to guarantee a healthy allocation of funding each year from the operating budget. This annual capital support, flowing from operating funds, is included in Transfer Out & Other categories in the appropriate department and fund summary tables in this document.

Advertising and Lobbying Disclosure

Per Section 140.0045 of the Texas Local Government Code, the City must itemize certain expenditures in certain political subdivision budgets. These citywide 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 FY2021, with the amount budgeted for similar activities in FY2022.

<i>Expenditures for Comparison</i>	<i>FY2021 Estimated Actuals</i>	<i>FY2022 Budget</i>
Advertising-Required Legal Notices	\$ 60,626.32	\$ 143,742.70
Lobbying Expenditures	\$ 339,500.00	\$ 339,500.00

Schedule of Changes

The following changes were made to the FY2022 operating budget subsequent to the recommended budget that was presented to City Council on August 10, 2022.

General Fund

- The City Manager’s Office budget increases \$121,028 for the addition of one senior management analyst to the Office of the Police Oversight Monitor.
- The Financial Management Services Department increases \$150,679 for the transfer of two authorized positions from the Water and Sewer Fund for the Accounts Payable Team. One position is being funded by a transfer from the Water and Sewer Fund, which is shown with the \$78,953 transfer in revenue.
- The Police Department Budget increases \$130,154 for the conversion of an overage sergeant position into a regular, fulltime position.
- The Non-Departmental budget decreases by \$322,908 for funds used to offset the changes within the General Fund.

Executive Message

Water & Sewer Fund

While the Water and Sewer Fund budget did not change in total, adjustments were made for the transfer of two authorized positions to the Financial Management Services Department within the Accounts Payable team. The Salary and Benefits category decreased \$150,679 and the Transfer Out category increased by \$78,953 for the transfer of funds to the General Fund for one of the positions. The remaining \$71,726 will be transferred out to their capital program.

General Fund Revenue			
Revenue Category	Recommended	Revised	Change
Property Tax	\$481,721,693	\$481,721,693	\$0
Sales Tax	182,885,742	182,885,742	0
Other Tax	51,946,466	51,946,466	0
License & Permits	19,637,537	19,637,537	0
Intergovernmental	472,296	472,296	0
Charge for Service	42,719,552	42,719,552	0
Fines & Forfeitures	5,222,332	5,222,332	0
Use of Money & Property	3,459,742	3,459,742	0
Other	2,243,643	2,243,643	0
Transfer In	41,546,821	41,625,774	78,953
Revenue	\$831,855,824	\$831,934,777	\$78,953
General Fund Expenditures			
Department	Recommended	Revised	Change
City Attorney Department	\$7,452,544	\$7,452,544	\$0
City Auditor Department	2,131,447	2,131,447	0
City Managers Office Dept	9,825,648	9,946,676	121,028
City Secretary Department	1,926,202	1,926,202	0
Code Compliance Dept	25,691,223	25,691,223	0
Communications & Public Engage	4,645,717	4,645,717	0
Development Services	19,635,405	19,635,405	0
Diversity & Inclusion Dept	2,089,083	2,089,083	0
Economic Development Dept	41,451,007	41,451,007	0
Financial Management Dept	12,572,064	12,722,743	150,679
Fire Department	174,944,776	174,944,776	0
Human Resources Department	5,754,584	5,754,584	0
IT Solutions Department	17,537,956	17,537,956	0
Library Department	22,900,585	22,900,585	0
Municipal Court Department	14,846,205	14,846,205	0
Neighborhood Services Dept	11,149,184	11,149,184	0
Non-Departmental	13,828,302	13,505,394	(322,908)
Park and Recreation Department	55,722,945	55,722,945	0
Planning & Data Analytics Dept	8,735,579	8,735,579	0
Police Department	282,394,377	282,524,531	130,154
Property Management Dept	25,920,591	25,920,591	0
Transportation & Public Works	70,700,400	70,700,400	0
Expenses	\$831,855,824	\$831,934,777	\$78,953

Executive Message

GENERAL FUND REVENUES

While the City has prepared for fewer resources in FY2022, Fort Worth is still expecting a positive economic outlook with property tax revenue, along with fee income, continuing to grow.

General Fund Revenue Budget			
Adopted	Adopted	Percent	Dollar
<u>FY2021</u>	<u>FY2022</u>	<u>Change</u>	<u>Change</u>
\$782,064,035	\$831,934,777	6.38%	\$49,870,742

Property Tax

The City receives the majority of its revenues from property taxes assessed on real and personal property. City staff works with appraisal districts from Tarrant, Denton, Wise, and Parker Counties to prepare property tax revenue projections. By State law, each appraisal district is responsible for the valuation of all property within its jurisdiction. The certified property tax rolls received from all four districts in July 2021 showed an increase in the City's property tax base. In comparison to the July 2020 certified property tax roll, the July 2021 certified property tax roll reflected a 9.4 percent growth in adjusted net taxable property value, mostly due to new construction.

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

For FY2022, the city's combined property tax rate is to be lowered to \$0.7325 per \$100 of assessed valuation, with the collection rate remaining at 98.25 percent. Based on the O&M levy rate of \$0.5850 per \$100 of assessed valuation, the General Fund portion of the property tax rate is expected to yield approximately \$476 million in revenue for FY2022. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$120 million, which will allow the repayment of all current and proposed debt obligations.

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

Sales Tax

Sales tax collections are the second major revenue component. In developing the FY2021 budget last year, the City took a cautious approach to formulating sales tax projections. Fort Worth has continued to show resiliency where consumers have sustained spending which generate sales tax receipts. This consumer behavior pushed sales and use tax collections to exceed the original assumptions for last fiscal year. Due in part to this recent activity, and lifting of restrictions due to the COVID-19 pandemic, the FY2022 budgeted sales tax is shown with a fairly significant increase as compared to last year. In addition to the rise in recent collections over the original expectations, Fort Worth is still leading the way in population growth, as the 12th largest city in the United States, and is still growing. Sales tax collections were evaluated using recent activity, historical trends, and many other economic indicators for the local economy, to determine tax revenue. Based on this evaluation and FY2021 year-

Executive Message

end budget projections, tax revenue is expected to increase in FY2022 by 8.70%, or \$14.6M, from budgeted FY2021 sales tax and is budgeted at \$182,885,742.

GENERAL FUND EXPENDITURES

General Fund Expenditure Budget			
Adopted	Adopted	Percent	Dollar
<u>FY2021</u>	<u>FY2022</u>	<u>Change</u>	<u>Change</u>
\$782,064,035	\$831,934,777	6.38%	\$49,870,742

For FY2022 General Fund expenditures are held in line with revenues. The City strategized to streamline spending, assessing priorities across the organization, and identifying cost savings while also addressing safety concerns for operations as a direct result of COVID-19. Variances or fluctuations in budgeted categories may be greater than in prior years due to this strategic implementation. However, despite identified savings, some costs continue to increase due to a variety of factors, including rising costs of supplies and contractual services, additional facilities becoming operational, improving equity of city services, and enhancing public safety.

Salary and Benefits Changes. The following salary and benefits changes are included in the FY2022 Budget:

- Police Civil Service employees will receive salary increases in accordance with the Meet and Confer Bargaining Contract.
- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City and the Fort Worth Professional Firefighters Association.
- Pay for performance for general employees is reinstated and budgeted at four percent, after being discontinued in FY2021 (Ranges 0-5% with anticipated cost of 3%)

BUDGET HIGHLIGHTS

The FY2022 Budget includes numerous actions that move the city forward under the guidance of the FY2022 Budget Principles and Management Plan. Included below are highlights of those changes.

After freezing budgets and eliminating positions in FY2021, department leadership, budget staff, and city management identified and agreed upon necessary service levels in direct response to the landscape changed by the pandemic. Approximately half the number of authorized positions cut in FY2021 were added in FY2022, many of which were reclassified or reorganized to reflect the changes to service delivery. This analysis and thoughtful planning produced significant savings to reduce and maintain lower operating costs.

The City continues to work towards a lower property tax rate to encourage commercial development and decrease the tax burden to residents and businesses. To that end the City of Fort Worth property tax rate is being lowered one and a half cents to \$0.7325 per \$100 of assessed value. There is still a slight increase in levy of 7.2% based on the increase in property values, with 56% of that increase attributable to new construction growth.

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 FY2022, 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 a little over \$4.5 million in FY2022.



Processes and Policies



Processes and Policies

Readers' Guide to the Budget

Purpose

The budget summarizes all public service programs provided by the City of Fort Worth. The operating budget represents the annual plan for the allocation of resources for the period of October 1, 2021, to September 30, 2022 (Fiscal Year 2022). Amounts are shown to the whole dollar, so there may be slight variances.

Introductory Information

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

Summary Information

In this section, revenue and expenditure summaries are provided for the total City of Fort Worth operating budget. Also, it provides a summary of the ad valorem taxes and overall revenue highlights for the FY2022 Operating Budget.

Department and Fund Pages

Operating Department and Fund Summaries

Each department and fund displays summary information for the related revenues, expenditures, and staffing. The summary compares FY2020 actual results, the FY2021 adopted budget and adjusted budget, and the FY2022 Adopted budget.

Authorized Positions

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

Full-time Equivalent Positions

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

Department/Fund Purpose and Goals

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

Processes and Policies

FY2022 Discussion

This section highlights the major changes from the prior year's budget to the FY2022 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.

Summary of Services and Performance Measures

This section contains key performance indicators and service levels. Comparison is made between FY2020 actuals, FY2021 estimates, and FY2022 target and desired target.

Processes and Policies

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 information to executive staff. The 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 organization's budget assumptions. Before considering budget increases or savings, the "base budget" is developed. The base budget is generally defined as the cost of providing the same service, at the same service level, in the next fiscal year. The Planning and Data Analytics 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 before 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 limited delegated authority. These transfers cannot result in a net increase to the overall appropriation. Revisions that alter the total appropriations of any fund and department 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

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.

Processes and Policies

Budget Calendar

February 8 - 26, 2021: City Manager's Office Budget Prep Approved

- Review of forward looking assumptions and financial models
- Allocation review and approval
- Prior Year Commitment review and approval
- Review programmable spend and available capital fund balances
- City Council Retreat

February 22 – June 4: 5-Year CIP Development, Entry, and Review (2022-2026)

- Review current 5-Year CIP and update/Change existing years and add 2026
- Executive level review and feedback for CIP development

February 24 – September 30: Business Performance Plan Development

- Departments review and update BPP and update for FY2022
- Departments review and update Key Performance Indicators (KPI)
- Executive level review and provides feedback on KPIs

March 8 – April 16: Develop FY2021 Month 5 Forecast

- Departments develop Month 5 Forecast FY2022 operating budget
- Departments forecast revenue and expenses for the end of FY2021
- Executive level review Month 5 Forecast

March 25: FY2022 Budget Kickoff

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

March 29 – June 30: FY2022 Budget Development

- Enter Department Requested – matching adjusted budget
- Executive level review and approval for 2022 Budget development

April 5 – July 30: FY2022 Revenue Manual

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

June 7 – July 17: Develop FY2021 Month 8 Forecast

- Departments develop Month 8 Forecast FY2022 operating budget
- Departments submit plans to cover any budget shortage for FY2021
- Executive level review Month 8 Forecast and finalize FY2021 budget changes due to forecast
- Create Wind-up M&C based on Month 8 Forecast

June 23 – June 28: Budget Blitz – FY2022 CMO Budget Review

- Departments present FY2022 decision packages to the Executive level to review

July 6 – July 17: CMO Budget Review – Decision Package Consideration

- Review FY2022 Proposed Budget
- Review and approve decision package requests

Processes and Policies

July 25 – 30: Certified Tax Roll Received

- Receive certified appraisal values
- Determine impact on budget development

July 27 – August 2: Finalize Operating and CIP Budget Based on Property Tax Updates

August 3: City Manager Delivers Recommended 5-Year Capital Improvement Program

- Presentation of the City Manager's Recommended FY2022-2026 Capital Improvement Program to the City Council

August 10: City Manager Delivers Recommended Annual Budget

- Presentation of the City Manager's Recommended FY2022 Annual Budget to the City Council (includes a presentation of CCPD funding application)

September 14: Public Hearing

- Public hearing on the city budget; Public hearing on the tax rate; and approve proposed fee changes

September 21: FY2022 Operating and CIP Budget and Tax Rate Adoption

- City Council considers FY2022 Budget for adoption
- City Council adopts tax rate for FY2022
- Action establishes split between operating/debt service tax rates

October – November: Year-end Finalization of FY2021

- Verify all transactions were completed for FY2021 both Operating and Capital
- Confirm all M&C's have been completed and processed for FY2021
- Executive level Year-End Financial review and address any concerns/provide feedback

December: Adopted Operating Budget & 5-Year Capital Improvement Program Published

- Fiscal Year 2022 Adopted Operating Budget Book is published
- Fiscal Year 2022-2026 5-Year CIP is published

Processes and Policies

Fund Structure

Purpose

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

Governmental Fund Types

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

General Fund:

The general fund is the primary operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are non-exchange revenues such as taxes 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 as private businesses. The goal of the city is that the costs (expenses, including depreciation) of providing the service are recovered through user charges. The primary customers are outside entities; for example, a homeowner who receives water service. The City of Fort Worth has five enterprise funds.

Internal Service Funds:

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

Processes and Policies

Fiduciary Fund Types

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

Capital Project Funds

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

Processes and Policies

Budgeting Philosophy and Basis of Budgeting

Budgeting Philosophy

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

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

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

The overall budget appropriation may be increased via a supplemental appropriation ordinance that allocates funds that are certified as being more than those included in the budget but unencumbered. Amendments shall be considered and adopted by the City Council 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 an 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 funds, are prepared using the modified accrual basis of accounting. With an exception of a change in the fair value of investments that are not treated as adjustments to revenue in the annual operating budget.

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

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

Processes and Policies

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 establishes a foundation for the financial strength of the 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 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 21, 2021 and shall be effective for a fiscal period beginning October 1, 2021 and ending September 30, 2022

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	16.67%
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Special Revenue Funds: (Fund Balance)

Crime District	16.67%
Culture/Tourism	16.67%
Environmental	16.67%
Municipal Golf	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%

Enterprise Funds: (Days Cash on Hand)

Municipal Airport	100 Days
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Processes and Policies

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

Internal Service Funds: (Working Capital)

Capital Projects Service	10.00%
Fleet and Equipment Service	10.00%
Group Health Insurance	25.00%
Risk Financing	10.00%

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 Program (CIP) to be revised and approved annually. Currently, the city appropriates all funds for capital projects with a capital budget ordinance per 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 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.

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

Processes and Policies

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. Concerning 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, except for 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 regularly 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

Operating Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	543,395,647	563,848,802	563,848,802	602,793,914	38,945,112	6.91%
Sales Tax	244,958,633	247,462,090	249,205,090	270,880,391	23,418,301	9.46%
Other Tax	70,186,942	86,744,689	82,450,592	82,639,749	(4,104,940)	-4.73%
License & Permits	18,976,220	19,099,239	19,099,239	21,073,968	1,974,729	10.34%
Intergovernmental	10,274,433	11,783,191	7,626,674	11,317,195	(465,996)	-3.95%
Charge for Service	674,137,509	664,715,611	676,558,632	688,225,336	23,509,725	3.54%
Fines & Forfeitures	4,421,809	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	49,655,231	33,532,213	36,361,338	38,764,344	5,232,131	15.60%
Special Assessments	-	-	-	-	-	0.00%
Other	141,603,280	142,383,492	139,987,336	145,965,295	3,581,803	2.52%
Transfer In	324,447,827	202,779,595	436,141,454	200,569,141	(2,210,454)	-1.09%
Total Revenue	2,082,057,531	1,977,769,343	2,216,699,579	2,067,451,665	89,682,322	4.53%
Use of Fund Balance	-	6,271,781	61,788,875	7,969,359	1,697,578	27.07%
Salaries & Benefits	715,265,813	757,185,785	754,028,493	792,491,903	35,306,118	4.66%
Gen Operating & Maintenance	588,090,291	647,436,635	656,888,128	676,673,727	29,237,092	4.52%
Capital Accts	27,225	178,000	1,838,542	-	(178,000)	-100.00%
Debt Service Accts	407,529,846	256,761,197	528,928,141	260,314,803	3,553,606	1.38%
Transfer Out	359,920,851	336,576,272	356,111,212	362,571,409	25,995,137	7.72%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Project Budget Account	-	-	768,578	-	-	0.00%
Total Expenses	2,044,692,147	1,970,711,347	2,271,136,553	2,063,251,595	92,540,248	4.70%
Appropriations Clearing Acct	-	-	-	-	-	0.00%
Contr To Fund Bal/Net Position	-	13,329,777	7,324,726	12,169,429	(1,160,348)	-8.70%
Revenues Over(Under) Expenses	\$ 37,365,384	\$ -	\$ 27,175	\$ -	\$ -	0%

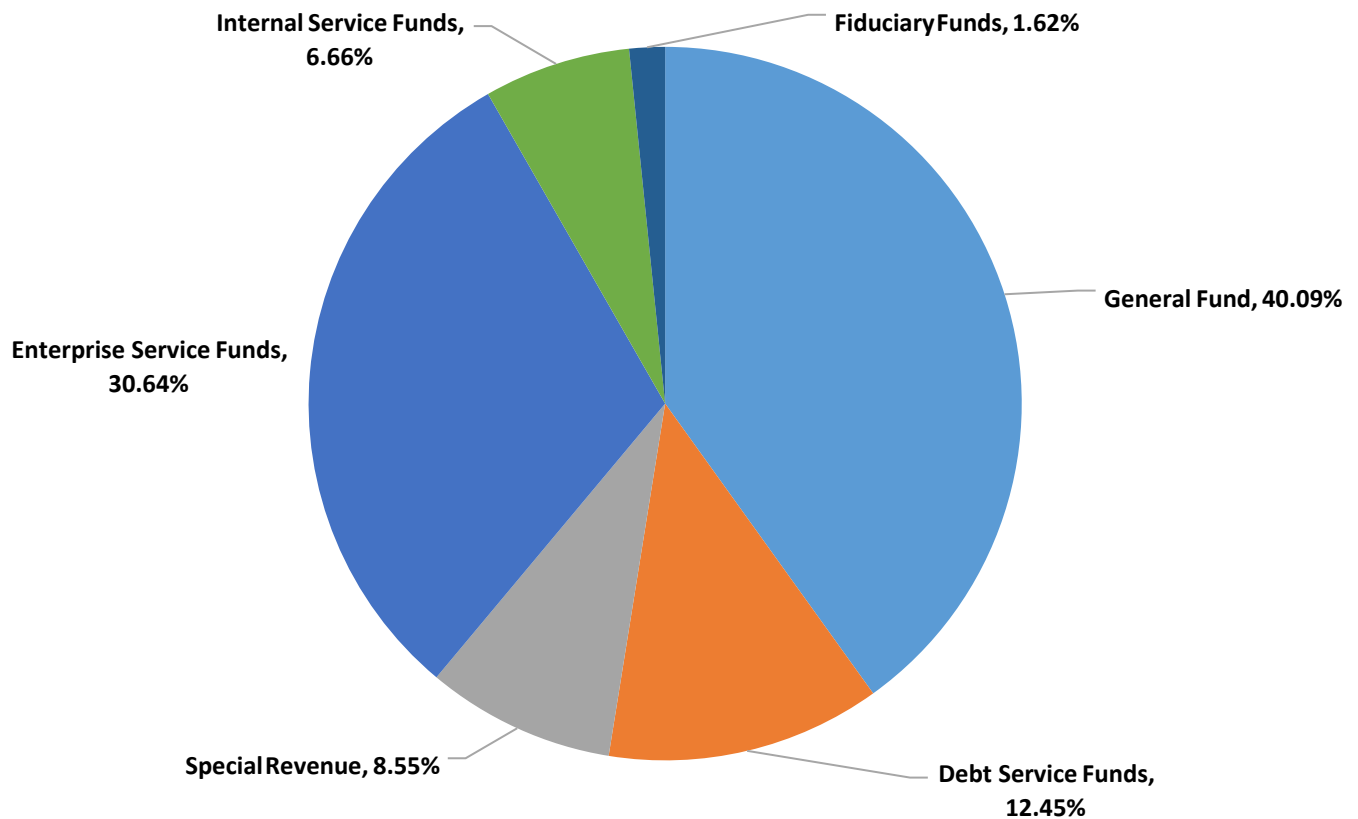
Note: Contra accounts are used to reduce expenditures between departments of the General Fund. Asset Forfeiture Funds, Public Improvement District and Taxing Increment Reinvestment Zone Funds are not included in the table above. Special Revenue Project Funds are included - these project funds are life to date; therefore appropriation adjustments may carry over fiscal years.

Budget Highlights

Total Revenue by Fund

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
General Fund	756,597,232	782,064,035	789,431,838	831,934,777	49,870,742	6.38%
Debt Service Funds	397,672,792	259,382,212	523,847,442	258,359,041	(1,023,171)	-0.39%
Special Revenue	156,462,460	164,458,053	161,705,654	177,432,495	12,974,442	7.89%
Special Revenue Projects	(4,495,618)	-	795,753	-	-	0.00%
Enterprise Service Funds	609,658,661	610,341,831	630,507,878	635,941,315	25,599,484	4.19%
Internal Service Funds	137,614,603	134,635,079	137,385,079	138,195,003	3,559,924	2.64%
Fiduciary Funds	28,547,400	33,159,914	34,814,810	33,558,393	398,479	1.20%
Total Operating Funds	\$2,082,057,531	\$ 1,984,041,124	\$ 2,278,488,454	\$ 2,075,421,024	\$91,379,900	4.61%

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

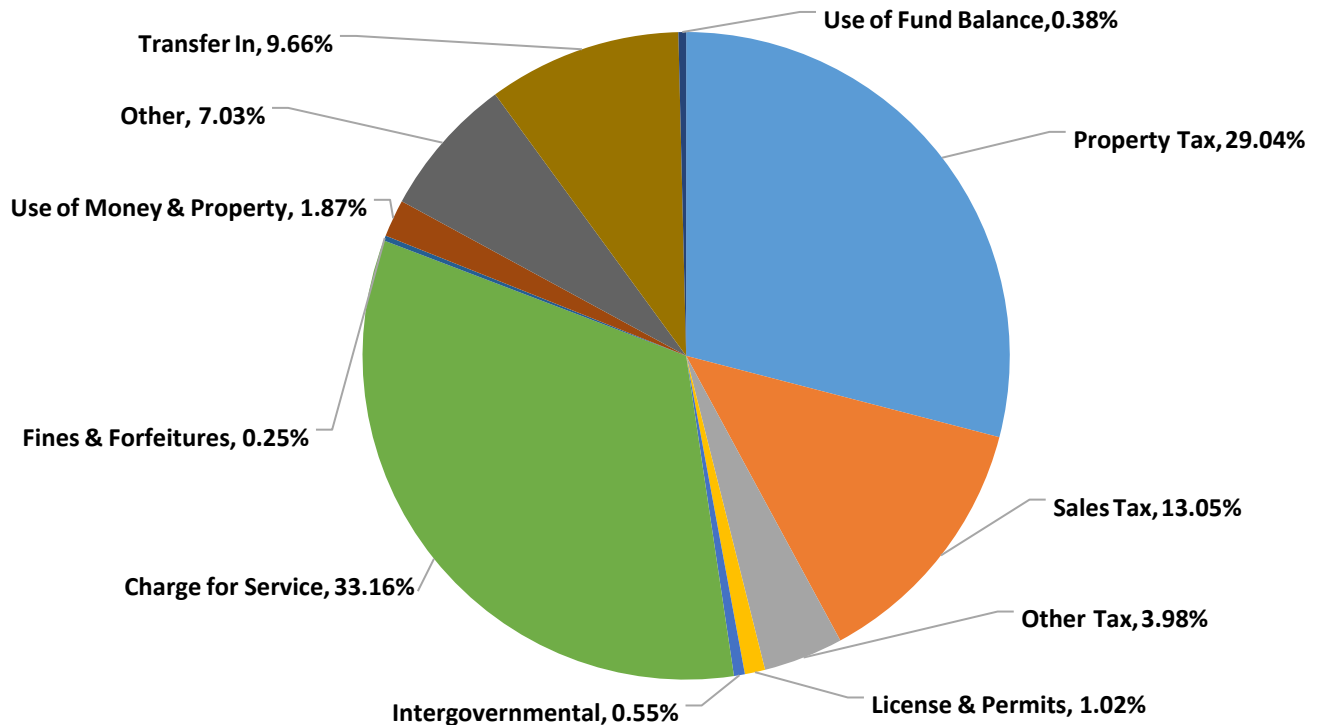


Budget Highlights

Total Revenue by Source

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted Amount	%
Property Tax	543,395,647	563,848,802	563,848,802	602,793,914	38,945,112	6.91%
Sales Tax	244,958,633	247,462,090	249,205,090	270,880,391	23,418,301	9.46%
Other Tax	70,186,942	86,744,689	82,450,592	82,639,749	(4,104,940)	-4.73%
License & Permits	18,976,220	19,099,239	19,099,239	21,073,968	1,974,729	10.34%
Intergovernmental	10,274,433	11,783,191	7,626,674	11,317,195	(465,996)	-3.95%
Charge for Service	674,137,509	664,715,611	676,558,632	688,225,336	23,509,725	3.54%
Fines & Forfeitures	4,421,809	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	49,655,231	33,532,213	36,361,338	38,764,344	5,232,131	15.60%
Other	141,603,280	142,383,492	139,987,336	145,965,295	3,581,803	2.52%
Transfer In	324,447,827	202,779,595	436,141,454	200,569,141	(2,210,454)	-1.09%
Use of Fund Balance	-	6,271,781	61,788,875	7,969,359	1,697,578	27.07%
Total Revenues	\$ 2,082,057,531	\$ 1,984,041,124	\$ 2,278,488,454	\$ 2,075,421,024	\$91,379,900	4.61%

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

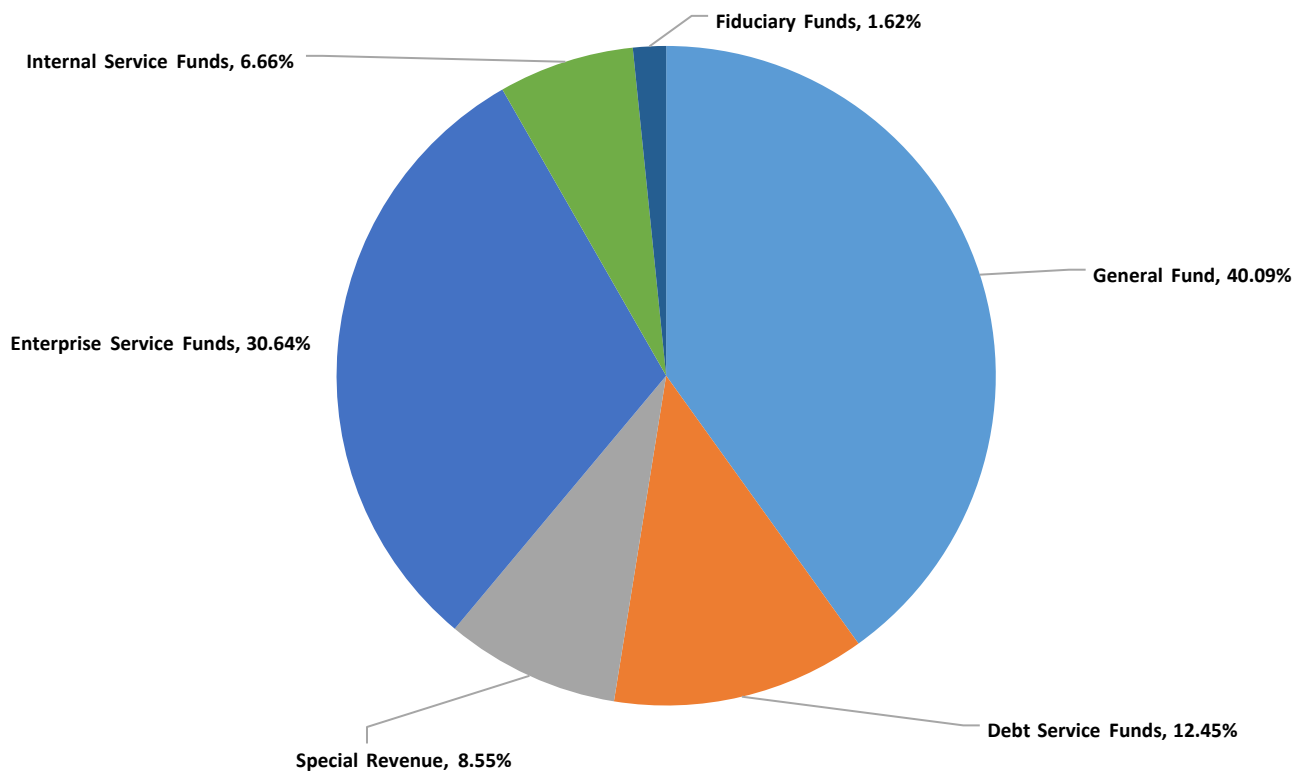


Budget Highlights

Expenditures by Fund

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted Amount	%
General Fund	740,414,395	782,064,035	789,431,838	831,934,777	49,870,742	6.38%
Debt Service Funds	406,645,996	259,382,212	523,847,442	258,359,041	(1,023,171)	-0.39%
Special Revenue	152,765,182	164,458,053	161,705,654	177,432,495	12,974,442	7.89%
Special Revenue Projects	1,688,475	-	768,578	-	-	0.00%
Enterprise Service Funds	590,415,518	610,341,831	630,507,877	635,941,315	25,599,484	4.19%
Internal Service Funds	124,858,388	134,635,079	137,385,079	138,195,003	3,559,924	2.64%
Fiduciary Funds	27,904,192	33,159,914	34,814,810	33,558,393	398,479	1.20%
Total Operating Funds	\$2,044,692,147	\$1,984,041,124	\$2,278,461,279	\$2,075,421,024	\$91,379,900	4.61%

Note: Debt Service Funds include the appropriation of Special Revenue Fund and Enterprise Fund related debt service payments. The respective Special Revenue or Enterprise Fund transfer revenue to the Debt Service Funds. Asset Forfeiture Funds, Public Improvement District Funds and Taxing Increment Reinvestment Zone Funds are not included in the table above.

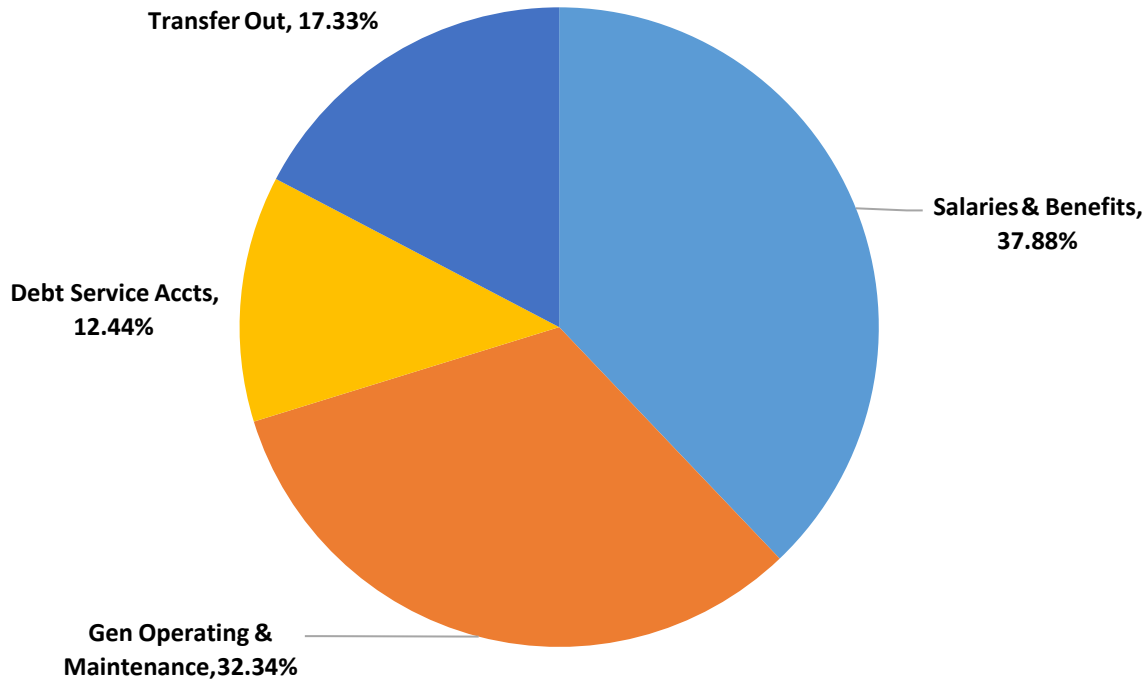


Budget Highlights

Expenditures by Type

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Salaries & Benefits	715,265,813	757,185,785	754,028,493	792,491,903	35,306,118	4.66%
Gen Operating & Maintenance	588,090,291	647,436,635	656,888,128	676,673,727	29,237,092	4.52%
Capital Accts	27,225	178,000	1,838,542	-	(178,000)	-100.00%
Debt Service Accts	407,529,846	256,761,197	528,928,141	260,314,803	3,553,606	1.38%
Transfer Out	359,920,851	336,576,272	356,111,212	362,571,409	25,995,137	7.72%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Contribution to Fund Balance	-	13,329,777	7,324,726	12,169,429	(1,160,348)	-8.70%
Project Budget Account	-	-	768,578	-		
Total Expenses	\$2,044,692,147	\$1,984,041,124	\$2,278,461,279	\$2,075,421,024	\$91,379,900	4.61%

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



Budget Highlights

General Fund: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	32,817,018	7.31%
Sales Tax	166,266,554	168,248,455	169,991,455	182,885,742	14,637,287	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	(2,333,193)	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	1,984,189	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	(13,090)	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	(358,913)	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	(198,089)	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	2,839,805	458.08%
Other	2,685,748	2,511,365	2,511,866	2,243,643	(267,722)	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,625,774	763,450	1.87%
Total Revenues	756,597,232	782,064,035	786,515,945	831,934,777	49,870,742	6.38%
Use of Fund Balance	-	-	2,915,893	-	-	0.00%
Salaries & Benefits	533,949,819	567,742,853	564,985,156	593,029,689	25,286,836	4.45%
Gen Operating & Maintenance	166,969,069	183,502,321	187,861,591	199,496,533	15,994,212	8.72%
Capital Accts	-	178,000	162,000	-	(178,000)	-100.00%
Debt Service Accts	2,221,773	2,231,625	2,257,125	2,231,625	-	0.00%
Transfer Out	63,415,614	55,835,778	61,592,507	65,977,177	10,141,399	18.16%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Total Expenses	740,414,395	782,064,035	789,431,838	831,934,777	49,870,742	6.38%
Contr To Fund Bal/Net Position	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 16,182,837	\$ -	\$ -	\$ -	\$ -	0.00%

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

Budget Highlights

Debt Service Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	18,115,116	4,447,182	4,447,182	3,074,790	(1,372,392)	-30.86%
Transfer In	268,717,309	138,417,728	370,093,390	132,440,031	(5,977,697)	-4.32%
Total Revenues	397,672,792	257,809,037	489,484,699	256,587,042	(1,221,995)	-0.47%
Use of Fund Balance	-	1,573,175	34,362,743	1,771,999	198,824	12.64%
Capital Accts	17,850	-	-	-	-	-
Debt Service Accts	402,751,025	252,638,368	522,065,616	254,611,148	1,972,780	0.78%
Transfer Out	3,877,121	-	-	2,975,650	2,975,650	0.00%
Total Expenses	406,645,996	252,638,368	522,065,616	257,586,798	4,948,430	1.96%
Contribution to Fund Balance	-	6,743,844	1,781,826	772,243	(5,971,601)	-88.55%
Revenues Over(Under) Expenses	\$ (8,973,204)	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	23,113,102	32,465,030	28,170,933	30,693,283	(1,771,747)	-5.46%
License & Permits	5,250	15,500	15,500	5,500	(10,000)	-64.52%
Intergovernmental	8,511,545	11,297,805	6,797,805	10,844,899	(452,906)	-4.01%
Charge for Service	14,561,076	13,212,461	12,936,003	15,353,439	2,140,978	16.20%
Fines & Forfeitures	7,322	-	-	-	-	0.00%
Use of Money & Property	7,922,871	11,569,140	11,874,373	13,023,761	1,454,621	12.57%
Special Assessments	-	-	-	-	-	0.00%
Other	12,347,230	8,324,743	5,720,350	10,060,902	1,736,159	20.86%
Transfer In	11,301,985	3,661,133	3,661,133	6,274,394	2,613,261	71.38%
Total Revenues	156,462,460	159,759,447	148,389,732	174,250,827	14,491,380	9.07%
Use of Fund Balance	-	4,698,606	13,315,922	3,181,668	(1,516,938)	-32.28%
Salaries & Benefits	58,048,540	63,474,796	63,815,201	67,960,461	4,485,665	7.07%
Gen Operating & Maintenance	46,665,876	54,827,119	55,603,054	65,353,798	10,526,679	19.20%
Capital Accts	-	-	1,676,542	-	-	0.00%
Debt Service Accts	123,891	123,891	133,191	123,891	-	0.00%
Transfer Out	47,926,876	43,638,228	39,042,806	40,674,988	(2,963,240)	-6.79%
Total Expenses	152,765,182	162,064,034	160,270,794	174,113,138	12,049,104	7.43%
Contribution to Fund Balance	-	2,394,019	1,434,860	3,319,357	925,338	38.65%
Revenues Over(Under) Expenses	\$ 3,697,278	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: PIDS Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Other Tax	907,686	468,900	12,129,574	856,961	388,061	82.76%
Use of Money & Property	84,511	-	-	-	-	0.00%
Other	10,068,933	11,494,947	203,972	11,679,423	184,476	1.60%
Transfer In	762,171	769,246	769,246	865,593	96,347	12.52%
Total Revenues	11,823,301	12,733,093	13,102,792	13,401,977	668,884	5.25%
Use of Fund Balance	-	734,690	2,521,336	814,478	79,788	10.86%
Gen Operating & Maintenance	11,472,997	13,239,672	15,396,017	13,931,407	691,735	5.22%
Transfer Out	212,267	220,311	220,311	227,421	7,110	3.23%
Total Expenses	11,685,264	13,459,983	15,616,328	14,158,828	698,845	5.19%
Contribution to Fund Balance	-	7,800	7,800	57,627	49,827	638.81%
Revenues Over(Under) Expenses	\$ 138,037	\$ -	\$ -	\$ -	\$ -	0%

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

Budget Highlights

Special Revenue Funds: TIRZ Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	19,300,220	20,507,004	20,569,050	-	(20,507,004)	-100.00%
Intergovernmental	12,870,881	11,372,713	13,324,842	-	(11,372,713)	-100.00%
Use of Money & Property	879,828	739,000	739,000	-	(739,000)	-100.00%
Transfer In	-	-	7,000	-	-	0.00%
					-	-
Total Revenues	33,050,928	32,618,717	34,824,990	-	(32,618,717)	100.00%
					-	-
Use of Fund Balance	-	57,530,218	57,523,218	-	(57,530,218)	100.00%
Gen Operating & Maintenance	30,993,253	89,859,523	86,110,721	-	(89,859,523)	-100.00%
Transfer Out	12,167,485	289,412	6,237,487	-	(289,412)	-100.00%
					-	-
Total Expenses	43,160,738	90,148,935	92,348,208	-	(90,148,935)	100.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ (10,109,809)	\$ -	\$ -	\$ -	\$ -	0%

Note: While Tax Increment Reinvestment Zone Funds (TIRZ) are special revenue funds, they are appropriated under a separate process. Due to a delay of the FY2022 appropriation adoption for these funds; the FY2022 Adopted figures were not ready to be published at the time of this document's publication.

Budget Highlights

Special Revenue Projects: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Other Tax	(5,551,986)	-	-	-	-	0.00%
Intergovernmental	(34,028)	-	(547,212)	-	-	0.00%
Charge for Service	769,175	-	1,485,057	-	-	0.00%
Use of Money & Property	388,386	-	710,601	-	-	0.00%
Other	3,317	-	207,736	-	-	0.00%
Transfer In	(70,482)	-	91,197	-	-	0.00%
Total Revenues	(4,495,618)	-	1,947,378	-	-	0.00%
Use of Fund Balance	-	-	(1,151,625)	-	-	0.00%
Salaries & Benefits	247,345	-	-	-	-	0.00%
Gen Operating & Maintenance	661,754	-	-	-	-	0.00%
Capital Accts	9,375	-	-	-	-	0.00%
Transfer Out & Other	770,000	-	-	-	-	0.00%
Project Budget Account	-	-	768,578	-	-	0.00%
Total Expenses	1,688,475	-	768,578	-	-	0.00%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ (6,184,092)	\$ -	\$ 27,175	\$ -	\$ -	0%

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

Budget Highlights

Enterprise Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
License & Permits	1,069,458	1,430,391	1,430,391	1,430,931	540	0.04%
Charge for Service	576,291,988	564,794,387	575,424,387	584,595,245	19,800,858	3.51%
Use of Money & Property	15,348,812	12,002,654	12,002,654	14,322,777	2,320,123	19.33%
Other	12,706,177	12,288,152	12,288,152	12,445,988	157,836	1.28%
Transfer In	4,242,227	19,826,247	21,421,247	20,218,279	392,032	1.98%
Total Revenues	609,658,661	610,341,831	622,566,831	633,013,220	22,671,389	3.71%
Use of Fund Balance	-	-	7,941,047	2,928,095	2,928,095	0.00%
Salaries & Benefits	99,648,899	103,000,193	102,260,193	107,835,303	4,835,110	4.69%
Gen Operating & Maintenance	246,274,496	268,553,866	272,620,154	269,544,263	990,397	0.37%
Debt Service Accts	2,433,157	1,767,313	2,817,313	1,773,714	6,401	0.36%
Transfer Out	242,058,967	236,467,878	252,341,510	252,172,735	15,704,857	6.64%
Total Expenses	590,415,518	609,789,250	630,039,170	631,326,015	21,536,765	3.53%
Contribution to Fund Balance	-	552,581	468,707	4,615,300	4,062,719	735.23%
Revenues Over(Under) Expenses	\$ 19,243,143	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Internal Service Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Charge for Service	43,886,927	43,630,298	43,630,298	44,987,575	1,357,277	3.11%
Use of Money & Property	5,609,168	3,893,295	3,893,295	3,883,269	(10,026)	-0.26%
Other	87,765,759	87,099,323	87,099,323	89,225,899	2,126,576	2.44%
Transfer In	352,749	12,163	12,163	10,663	(1,500)	-12.33%
Total Revenues	137,614,603	134,635,079	134,635,079	138,107,406	3,472,327	2.58%
Use of Fund Balance	-	-	2,750,000	87,597	87,597	0.00%
Salaries & Benefits	23,245,772	22,851,242	22,851,242	23,391,129	539,887	2.36%
Gen Operating & Maintenance	99,740,342	111,149,449	111,399,449	114,033,015	2,883,566	2.59%
Transfer Out	1,872,274	634,388	3,134,388	770,859	136,471	21.51%
Total Expenses	124,858,388	134,635,079	137,385,079	138,195,003	3,559,924	2.64%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 12,756,216	\$ -	\$ -	\$ -	\$ -	0%

Budget Highlights

Fiduciary Funds: Financial Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Charge for Service	597,186	-	-	569,525	569,525	0.00%
Use of Money & Property	1,855,166	1,000,005	1,000,005	1,000,005	-	0.00%
Other	26,095,048	32,159,909	32,159,909	31,988,863	(171,046)	-0.53%
Total Revenues	28,547,400	33,159,914	33,159,914	33,558,393	398,479	1.20%
Use of Fund Balance	-	-	1,654,896	-	-	0.00%
Salaries & Benefits	125,438	116,701	116,701	275,321	158,620	135.92%
Gen Operating & Maintenance	27,778,754	29,403,880	29,403,880	28,246,118	(1,157,762)	-3.94%
Debt Service Accts	-	-	1,654,896	1,574,425	1,574,425	0.00%
Total Expenses	27,904,192	29,520,581	31,175,477	30,095,864	575,283	1.95%
Contribution to Fund Balance	-	3,639,333	3,639,333	3,462,529	(176,804)	-4.86%
Revenues Over(Under) Expenses	\$ 643,208	\$ -	\$ -	\$ -	\$ -	0%

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 is not permitted or may be restricted to amounts prescribed in other Texas Local Government Code sections. For those service fees not restricted by code, the City has adopted financial policies specific to revenue to assist the city manager in recommending fees. Fees are reviewed on an annual basis and updates are presented to the City Council during the budget process.

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

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

The following tables reflect fee changes for FY2022 and are effective October 1st, 2021. Fee changes are based on market comparisons and evaluation of cost to deliver services.

General Fund		
Library Department		
Fee Title	New Fee Amount	Description of Change
ILL Fees	\$3.00	New Fee
Code Compliance Department		
Fee Title	New Fee Amount	Description of Change
Boarding Fee	\$15.00	Increase of \$3.00 per day
Park and Recreation Department		
Fee Title	New Fee Amount	Description of Change
Rec Center Senior – Resident Day Pass	\$5.00	Decrease of \$2.00 per person
Rec Center Senior – Non-Resident Day Pass	\$10.00	Decrease of \$4.00 per person
Rec Center Military Day Pass	\$6.00	Increase of \$6.00 per person
Rec Center Employee Day Pass	\$5.00	Increase of \$5.00 per person
Rec Center Military Membership Day Pass	\$30.00	Increase of \$30.00 per person
Rec Center Employee – Family Membership Day Pass	\$75.00	Increase of \$75.00 per person
Rec Center Employee – Additional Family Membership Day Pass	\$11.00	Increase of \$11.00 per person
Rec Center Fitness – Day Pass	\$10.00	Decrease of \$5.00 per person
FW@6 Membership	\$10.00	New Fee
Military – Silver - Monthly	\$8.00	New Fee
Special Populations - Gold - Special Populations - Monthly	\$14.00	Decrease of \$2.00 per person
Military - Gold - Monthly	\$20.00	New Fee
Military – Silver – Monthly	\$12.00	New Fee
Employee Family - Gold - Monthly	\$39.00	New Fee
Employee Family - Silver - Monthly	\$22.00	New Fee

Budget Highlights

Park and Recreation Department		
Fee Title	New Fee Amount	Description of Change
Employee Family - Bronze- Monthly	\$15.00	New Fee
Employee Family Additional - Gold - Monthly	\$10.00	New Fee
Employee Family Additional - Silver - Monthly	\$6.00	New Fee
Employee Family Additional - Bronze- Monthly	\$3.00	New Fee
Fitness Yearly Pass – Employee Family Gold	\$405.00	New Fee
Special Populations - Gold - Special Populations - Yearly	\$110.00	Decrease of \$10 per person
Fitness Yearly Pass – Employee Family Silver	\$240.00	New Fee
Fitness Yearly Pass – Employee Family Bronze	\$157.00	New Fee
Military - Gold - Yearly	\$158.00	New Fee
Military - Silver- Yearly	\$95.00	New Fee
Military – Bronze - Yearly	\$63.00	New Fee
Employee Family Additional - Gold - Yearly	\$82.00	New Fee
Employee Family Additional – Silver - Yearly	\$75.00	New Fee
Employee Family Additional - Bronze - Yearly	\$22.00	New Fee
Family Additional - Silver - Yearly	\$60.00	Decrease of \$5.00 per person
Family Additional - Bronze- Yearly	\$30.00	Decrease of \$8.00 per person
18-hole cart rental	\$15.70	Increase of \$0.92 per rental
9-hole cart rental	\$7.85	Increase of \$0.46 per rental
River Weekday Morning 18-hole Green Fee	\$24.00	Increase of \$1.00 per rental
River Weekday Mid-Day 18-hole Green Fee	\$17.00	Increase of \$1.00 per rental
River Weekend/Holiday Morning 18-hole Green Fee	\$24.00	Increase of \$1.00 per rental
River Weekend/Holiday Mid-Day 18-hole Green Fee	\$17.00	Increase of \$1.00 per rental
Hills Weekday Morning 18-hole Green Fee	\$19.00	Increase of \$1.00 per rental
Hills Weekday Morning Sr 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Hills Weekday Morning Jr 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Hills Weekday Mid-Day 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
18-hole cart rental	\$15.70	Increase of \$0.92 per rental
9-hole cart rental	\$7.85	Increase of \$0.46 per rental
Weekday Morning 18-Hole Green Fee	\$31.00	Increase of \$1.00 per rental
All Senior Days & Times 18-Hole Green Fee	\$22.00	Increase of \$2.00 per rental
All Junior Days & Times 18-hole Green Fee	\$22.00	Increase of \$2.00 per rental
Weekday Mid-Day 18-hole Green Fee	\$23.00	Increase of \$1.00 per rental
Weekday Evening 18-hole Green Fee	\$16.00	Increase of \$1.00 per rental
Friday Morning 18-hole Green Fee	\$33.00	Increase of \$1.00 per rental
Friday Mid-Day 18-hole Green Fee	\$25.00	Increase of \$1.00 per rental
Weekend / Holiday Morning 18-hole Green Fee	\$45.00	Increase of \$2.00 per rental
Weekend / Holiday Mid-Day 18-hole Green Fee	\$33.00	Increase of \$1.00 per rental
Weekday Morning 18-hole Green Fee Range	\$20 - \$25	New Fee Range
Weekday Morning Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Morning Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Mid-Day 18-hole Green Fee Range	\$14 - \$20	New Fee Range
Weekday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range

Budget Highlights

Park and Recreation Department		
Fee Title	New Fee Amount	Description of Change
Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$20 - \$25	New Fee Range
Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Evening 18-hole Green Fee Range	\$15 - \$20	New Fee Range
Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
River Weekday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range
River Weekday Morning Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Morning Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Mid-Day Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekday Evening 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekday Evening Sr 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekday Evening Jr 18-hole Green Fee Range	\$14 - \$20	New Fee Range
River Weekend/Holiday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Morning Jr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
River Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$25 - \$35	New Fee Range
River Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Evening 18-hole Green Fee Range	\$20 - \$25	New Fee Range
River Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
River Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$15 - \$20	New Fee Range
Hills Weekday Morning 18-hole Green Fee Range	\$19 - \$25	New Fee Range
Hills Weekday Morning Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Morning Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Morning 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Hills Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Hills Weekend/Holiday Morning Jr 18-hole Green Fee	\$25 - \$30	New Fee Range

Budget Highlights

Range		
Hills Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$19 - \$25	New Fee Range
Hills Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Evening 18-hole Green Fee Range	\$14 - \$20	New Fee Range
Hills Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Hills Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$10 - \$15	New Fee Range
Weekday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekday Morning Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Morning Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Mid-Day 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Park and Recreation Department		
Fee Title	New Fee Amount	Description of Change
Weekday Mid-Day Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Mid-Day Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekday Evening 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekday Evening Sr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekday Evening Jr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Morning 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Friday Morning Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Friday Morning Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Friday Mid-Day 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Mid-Day Sr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Mid-Day Jr 18-hole Green Fee Range	\$25 - \$30	New Fee Range
Friday Evening 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Evening Sr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Friday Evening Jr 18-hole Green Fee Range	\$15 - \$25	New Fee Range
Weekend/Holiday Morning 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Morning Sr 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Morning Jr 18-hole Green Fee Range	\$45 - \$50	New Fee Range
Weekend/Holiday Mid-Day 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Mid-Day Sr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Mid-Day Jr 18-hole Green Fee Range	\$30 - \$40	New Fee Range
Weekend/Holiday Evening 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekend/Holiday Evening Sr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Weekend/Holiday Evening Jr 18-hole Green Fee Range	\$20 - \$30	New Fee Range
Municipal Airports Fund		
Aviation Department		
Fee Title	New Fee Amount	Description of Change
Consumer Price Index (CPI)	0.03% increase	Cost of Living Increase
Box Hangar Fee	\$1,215	New Fee
License Fee	\$100	New Fee
Culture and Tourism Fund		
Public Events Department		
Fee Title	New Fee Amount	Description of Change

Budget Highlights

Will Rogers Coliseum	\$4,000	Market Increase
Will Rogers Coliseum – Move-in/Move-out	\$2,000	Market Increase
Will Rogers Coliseum – Rehearsal	\$2,000	Market Increase
Texas Room	\$8,500	Market Increase
Texas Room – Move-in/Move-out	\$4,250	Market Increase
James L West Arena Move-in/Move-out	\$500	Market Increase
John Justin Arena	\$2,200	Market Increase
John Justin Arena – Move-in/Move-out/Exercise	\$1,100	Market Study
Veterinary Office	\$50	New Fee
Holiday Rate	125% of standard rates	Market Study
North Red Lot	\$5,000	New Fee
North Red Lot – Move-In/Move-out	\$1,500	New Fee
West Lot	\$3,000	New Fee
West Lot – Move-in/Move-out	\$1,500	New Fee
Public Events Department		
Fee Title	New Fee Amount	Description of Change
Amon G Carter Garage	\$3,000	New Fee.
Amon G Carter Garage – Move-in/Move-out	\$1,500	New Fee
South Red Lot	\$2,000	New Fee
South Red Lot – Move-in/Move-out	\$1,500	New Fee
Equestrian Garage (Upper or Lower Level)	\$2,000	New Fee
Equestrian Garage (Upper or Lower Level) - Move-In/Move-Out	\$2,000	New Fee
Yellow Lots (A, B or C)	\$2,500	New Fee
Yellow Lots (A, B or C) - Move-In/Move-Out	\$1,250	New Fee
8-Channel Mixer	\$75	New Fee
Podium	\$20	Market Study
Speaker on a Stick (2)	\$75	Market Study
Metal Bleachers	\$250	Market Study
Arena Facilities Standard Rate	\$8,160	Market Study
Ballroom Standard Rate	\$5,100	Market Study
Ballroom A Standard Rate	\$2,250	Market Study
Ballroom B Standard Rate	\$2,550	Market Study
Ballroom C Standard Rate	\$2,250	Market Study
Exhibit Hall Standard Rate	\$22,400	Market Study
Exhibit Hall A Standard Rate	\$6,650	Market Study
Exhibit Hall B Standard Rate	\$3,060	Market Study
Exhibit Hall C Standard Rate	\$3,060	Market Study
Exhibit Hall D Standard Rate	\$3,060	Market Study
Exhibit Hall E Standard Rate	\$3,060	Market Study
Exhibit Hall F Standard Rate	\$3,060	Market Study
Exhibit Annex 1-4 Standard Rate	\$5,100	Market Study
WG Events Plaza Standard Rate	\$1,025	Market Study
Meeting Room 100 Standard Rate	\$305	Market Study
Meeting Room 101 Standard Rate	\$305	Market Study
Meeting Room 102 Standard Rate	\$305	Market Study
Meeting Room 103AB Standard Rate	\$610	Market Study
Meeting Room 104 Standard Rate	\$305	Market Study

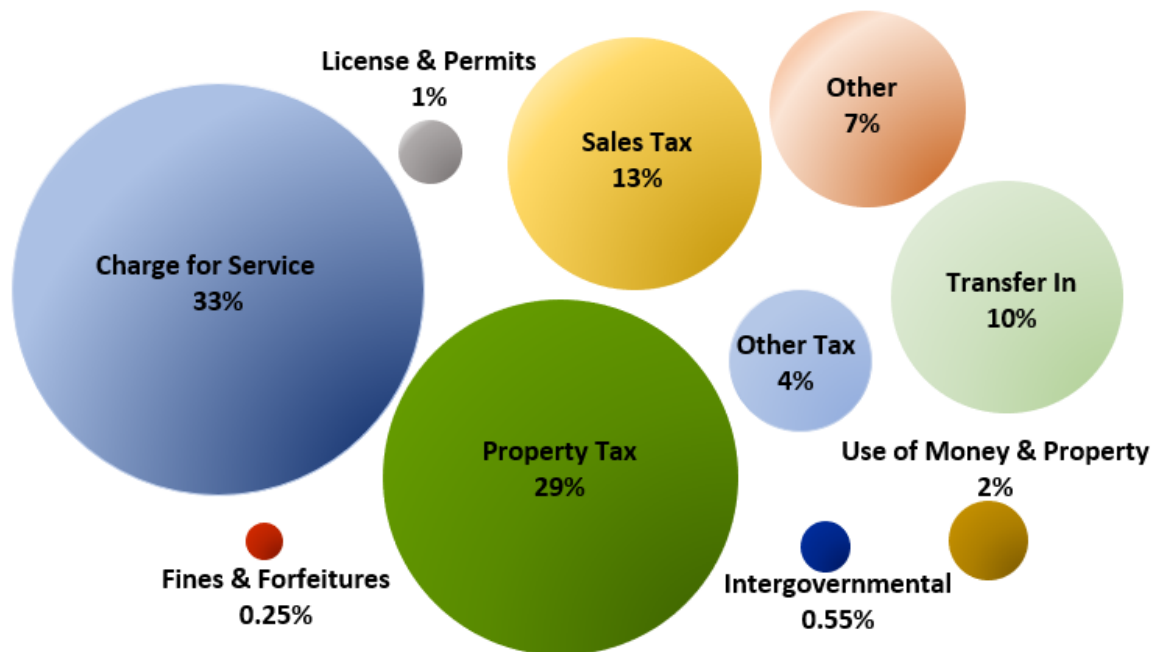
Budget Highlights

Meeting Room 105 Standard Rate	\$305	Market Study
Meeting Room 106 Standard Rate	\$305	Market Study
Meeting Room 107 Standard Rate	\$305	Market Study
Meeting Room 108 Standard Rate	\$305	Market Study
Meeting Room 109 Standard Rate	\$305	Market Study
Meeting Room 110AB Standard Rate	\$610	Market Study
Meeting Room 111 Standard Rate	\$305	Market Study
Meeting Room 112 Standard Rate	\$305	Market Study
Meeting Room 113 Standard Rate	\$305	Market Study
Meeting Room 114 Standard Rate	\$305	Market Study
Meeting Room 120 Standard Rate	\$305	Market Study
Meeting Room 121ABCDEF Standard Rate	\$1,830	Market Study
Meeting Room 122 Standard Rate	\$305	Market Study
Meeting Room 200 Standard Rate	\$305	Market Study
Meeting Room 201ABC Standard Rate	\$915	Market Study
Meeting Room 202ABCD Standard Rate	\$1,220	Market Study
Public Events Department		
Fee Title	New Fee Amount	Description of Change
Meeting Room 203ABC Standard Rate	\$915	Market Study
Meeting Room 204AB Standard Rate	\$610	Market Study
Tables 8x30 Non-Skirted	\$15	Market Study
Tables 8x18 Non-Skirted	\$15	Market Study
Tables 60" Rounds	\$15	Market Study
Tables 72" Rounds	\$15	Market Study
Stanchions	\$10	Market Study
Bike Barricades	\$15	Market Study
Corded Microphone	\$20	Market Study
Video In-the-Box	\$1,500	Market Study
Tables Skirted	\$30	Market Study
Labor for Video In-the-Box	\$75	Market Study

Budget Highlights

Revenue Highlights

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



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

GENERAL FUND

Property Taxes

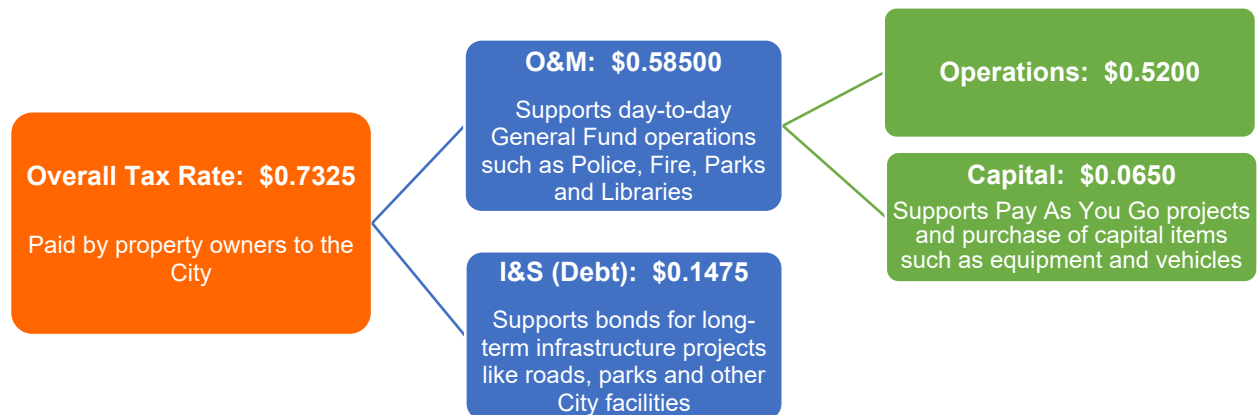
In keeping with City Management goals to maintain/lower the property tax rate, the FY2022 Adopted Budget lowers the city's property tax rate from \$0.7475 per \$100 net taxable valuation to \$0.7325 per \$100 net taxable valuation. Comparison's are shown below for the Tax Rate, Appraised Value, and Adjusted Net Taxable Value.

Comparison	FY2021	FY2022	Variance	
			\$	%
Tax rate per \$100 of value	\$ 0.7475	\$ 0.7325	\$ (0.0150)	-2.0%
Appraised Value	109,589,513,027	116,686,701,862	\$7.1B	6.5%
Adjusted Net Taxable Value	79,878,186,534	87,373,928,947	\$7.5B	9.4%

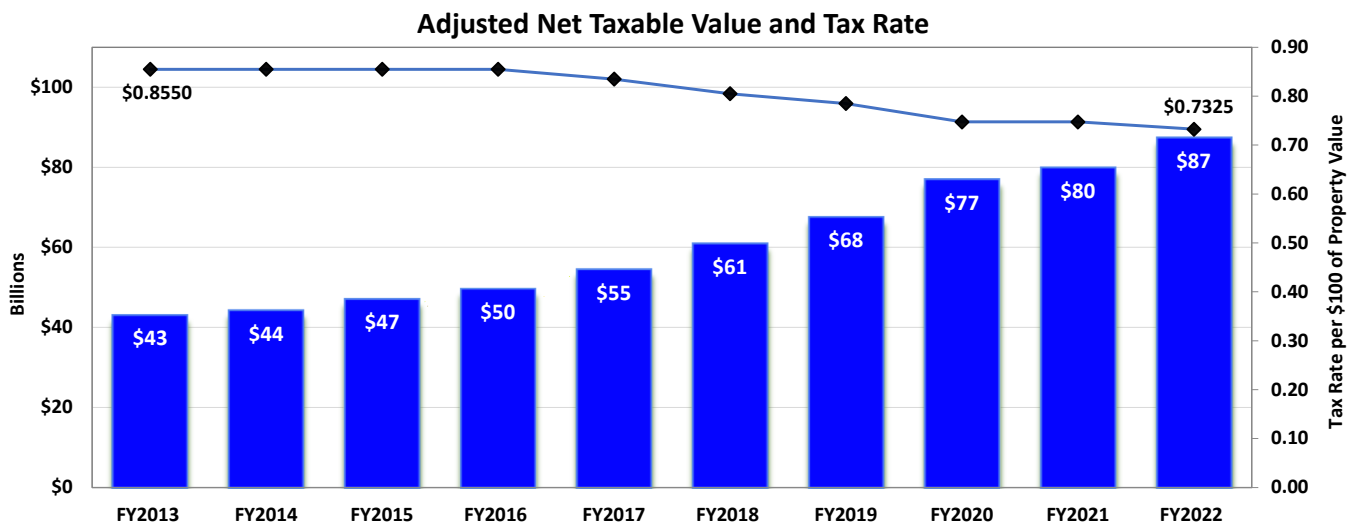
Adjusted Net Taxable Value is the basis for the city's property tax revenue calculation.

Budget Highlights

The tax rate is further delineated between operating and debt rates. The operating and maintenance (O&M) rate of \$0.5850 cents and the interest and sinking (I&S) rate at \$0.1475 cents. The allocation and use of the O&M rate versus the I&S rate is depicted in the diagram that follows.

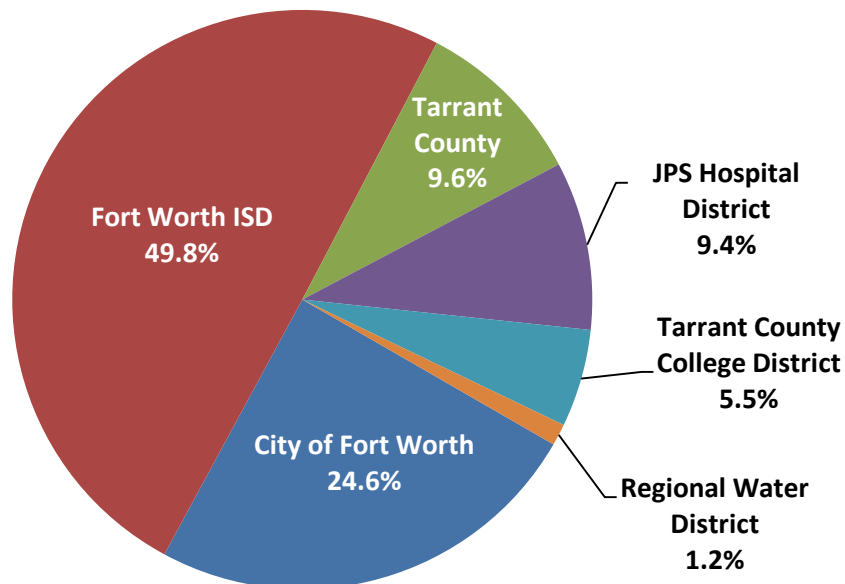


As a result of both new construction and increases in existing values, the city is projected to collect \$39 million more in General Fund property tax revenue compared to FY2021. The next graph shows the ten-year property tax trend with tax rates.



According to the certified data from the Tarrant Appraisal District, the average appraised value of a home in the City of Fort Worth is \$216,539 in 2021. Assuming the home is located within the Fort Worth Independent School District and Tarrant County jurisdictions, the taxes are estimated to be \$5,168. Rates are based on current adopted rates for each taxing entity. The chart below demonstrates how taxes are shared among the taxing entities.

Where Your Property Tax Dollars Go



The estimate of the FY2022 tax revenue is based on the certified data provided by the central appraisal districts of Tarrant, Denton, Wise and Parker Counties in July 2021. The assumed collection rate remains at 98.25% 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 citizens who are age 65 and older, and/or Disabled residence homestead owners; and
- The freeport exemption for commercial goods to be exported from the state.

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

Budget Highlights

Total Appraised Value	\$116,686,701,862
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Less

Disabled Veteran	\$567,743,718
Over 65	\$1,620,845,255
Disabled/Over 65	\$45,746,475
Homestead	\$7,024,489,959
Disabled Person	\$108,509,948
Inventory	\$3,602,834,907
Solar / Wind Power	\$480,078
Pollution Control	\$4,707,206
Foreign Trade Zone	\$728,156,454
Historic Sites	\$32,125,025
Community Housing Development	\$110,213,884
Abatement Value Loss	\$210,029,832
Nominal Value Accounts	\$8,291,787
Freeze Taxable (Denton/Parker)	\$11,449,131
Homestead Cap	\$0
Transfer Adjustment TAD	\$1,154,792
Misc Personal Property	\$298,984,390
Absolute Exemptions	\$11,710,951,239
Property Damaged by Disaster	\$5,001,206
Sub-Total Exemptions	\$26,091,715,286

Net Taxable Value	\$90,594,986,576
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Less

Total Appraised Value of Properties Under Protest	\$5,589,477,506
Total Appraised Value of Incomplete Properties	\$1,674,902,075

Net Taxable Value (Certified)	\$83,330,606,995
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Plus

Est. Minimum value of protest properties	\$3,102,219,311
Est. Minimum Taxable Value of Incomplete Properties	\$941,102,642

Adjusted Net Taxable Value	\$87,373,928,947
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Tax Rate per \$100 of Value	\$0.73250
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Total Tax Levy	\$640,014,030
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Less

Collection Rate	98.25%
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Estimated Collection of Levy	\$628,813,784
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Less

Less Levy Lost due to Frozen	(\$11,160,492)
Less Estimated TIF Contribution	(\$21,610,735)

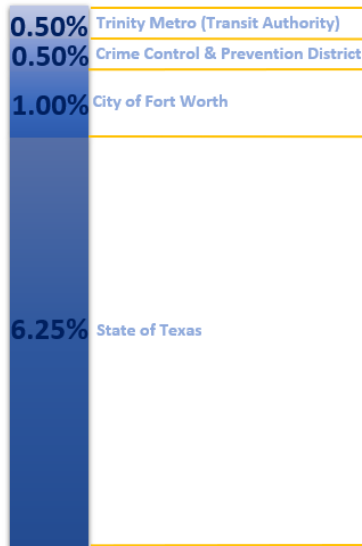
Budgeted Revenues	\$596,042,557
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Budget Highlights

Sales Tax

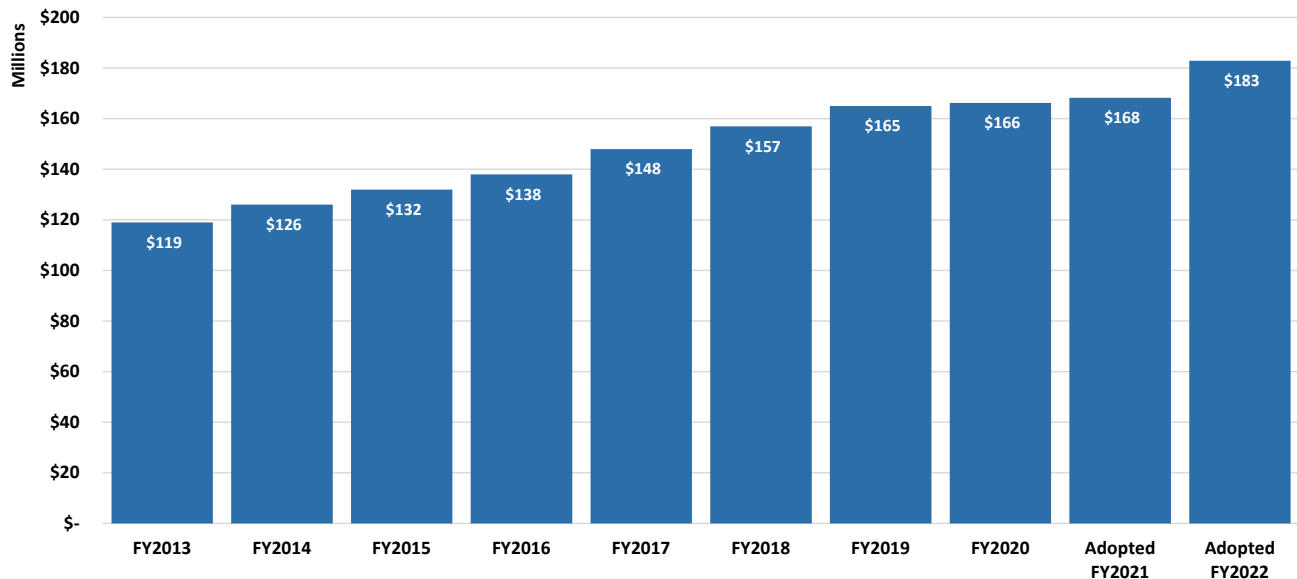
Of the total sales and use tax paid on a purchase, the city only receives a small portion. The following depicts where the sales tax is distributed.

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



Sales Tax Revenue from the city's one-cent of the sales tax, exclusive of the one-half cent special use tax for the Crime Control and Prevention District Fund, is projected to equal \$182.9M. Due to COVID-19, decline rather than growth was expected for 2021. FY2021 preliminary year end projections were showing collections exceeding the original estimates developed for the year. Original expectations for FY2021 were \$168.2M and the fiscal year-end preliminary projection was up \$8.2M for a total of \$176.4M at the time of FY2022's development. FY2022's expectation of \$182.9M is an increase of \$14.6M or 8.7% from the FY2021 budget. This revenue is dependent on the level of wholesale and retail sales and the economic strength of the local economy. Over the past ten years, the City of Fort Worth sales tax collection has grown from \$111.0M in 2012 to the estimated amount of \$182.9M for FY2022, which represents a 64.76% growth over the last ten years.

10 Year Sales Tax Collection

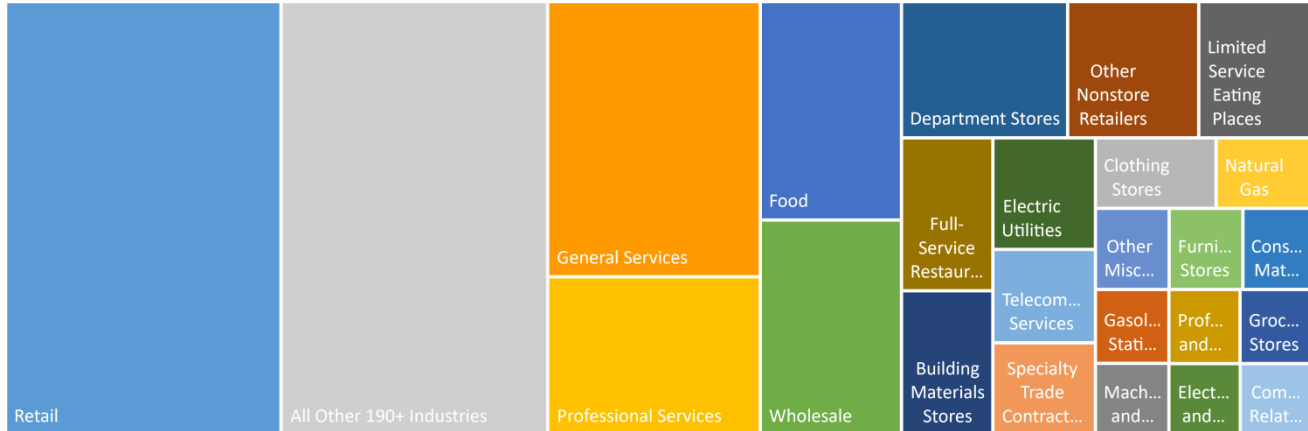


Historical improvement in economic conditions demonstrated by actual receipts reported by the State Comptroller's Office and growth of the city has influenced growth in the past and is leading the current and future performance of sales tax. This growth pattern was originally projected to taper through FY2022, however the most

Budget Highlights

recent collections are proving to be more resilient than originally anticipated. Sales Tax activity is expected to continue to pick up in FY2022 and be more stable than FY2020 or FY2021.

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



Other Taxes

Other Taxes includes revenue from communications providers, utilities, taxes on beverage sales, and bingo-game receipts. The FY2022 Adopted Budget includes a reduction of \$2.33M, or -4.3%, in Other Taxes. While major telecom franchise fees are budgeted to increase by \$1.15M (50.1%), minor telecom reduced by \$2.04M (-66.7%). Additionally, the cable franchise fee revenue decreased by \$1.30M (-26.0%). These reductions in revenue are primarily due to Texas Senate Bills 1152 and 1004, which prevent payment of multiple franchise fees on existing network lines, and which set a maximum amount per network node.

Licenses and Permits

Licenses and Permits are primarily made up of the building, residential, alarm, and health permit fees. Revenues in this category are anticipated to increase by approximately \$1.98M, or 11.2%, from the FY2021 budget. The main driver for the increased revenue is the associated with building permit revenue at \$1.79M, or 19.7%.

Intergovernmental Revenue

Revenue from other government agencies is mainly made up of reimbursement for indirect costs. Revenues in this category are projected to decrease by approximately \$13K, or 2.7%, from the FY2021 budget. This reduction is entirely attributable to a drop in Intrgv Rev – DFW Airport.

Charges for Services

Service Charges are mainly made up of administrative service charges, allocations for technology services, deferred and penalty fees for court services, plan review fees, gas well annual fees, registration fees, site reservations, planning commission fees, mowing fees, and fire inspection fees. Revenues in this category are decreasing \$359K, or 0.8%, from the FY2021 budget. This is due primarily to a decrease in registration revenue of \$492K, or 40.3%. Non-General Charges for Services are covered in a succeeding section.

Fines, Forfeitures, and Special Assessments

Fines, Forfeitures and Special Assessments are mainly made up of traffic fines, general fines, and parking fines. Revenues in this category are projected to decrease by approximately \$198K, or 3.7%, from the FY2021 budget.

Budget Highlights

These reductions are driven by a decrease in traffic fines of \$136K, or 4.4%, and reflect a trend of decreased fine revenue over the past few years.

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 increase by approximately \$2.84M, or 458.1%, from the FY2021 budget. This major change is driven by increased lease revenue of \$2.78M, or 1,747.4%, due to acquisition of a new city hall which features several offices leased to private entities.

Other Revenue

Other Revenues are mainly made up of reimbursement of labor costs and miscellaneous revenues. Revenues in this category are projected to decrease by \$268K, or 10.7%, from the FY2021 budget. This reduction is a result of departments breaking out miscellaneous revenue into more accurate and descriptive accounts, some of which are under different revenue sections.

Operating Transfers

Transfer payments consist of revenues that are transferred from funds such as Solid Waste, Water and Sewer, Stormwater, and Crime Control Prevention District to the General Fund. Revenues in this category are projected to increase by approximately \$684K, or 1.7%, from the FY2021 budget. This change was primarily due to an increase in the transfer from Water/Sewer of \$751K, or 2.6%, which is received as a street rental fee from the Water department.

SPECIAL REVENUE FUNDS

The following is not all-inclusive of the City's Special Revenue Funds.

Crime Control and Prevention District Fund

CCPD receives a one-half cent special use tax (Sales Tax) which is used to fund the public safety initiative of the fund, with a primary focus for FY2022 on community based programs. CCPD's Sales Tax Revenue is projected to equal \$89.0M and is an increase of \$8.8M or 11.1% from the FY2021 budget.

Culture and Tourism Funds

The main source of revenue for the culture and tourism funds comes from the 9 percent Hotel Occupancy Tax (HOT tax). Seven percent is used for operations including the Fort Worth Convention Center, the Fort Worth Convention and Visitors Bureau and the Will Rogers Memorial Center, while an additional 2 percent levied since 1997 is used to support debt service on bonds used to expand and improve the convention center. While the HOT tax does not contribute to the top 75% of total revenues of the City, it is important to notate; as this tax helps provide amenities and services that stimulate the local economy and welcome over 3 million visitors to our city each year. Visit <https://www.fortworthtexas.gov/departments/public-events> for more information on events in Fort Worth.

Municipal Golf Fund

Municipal Golf revenues are charges for services driven from the use of the City's golf courses. The use of the courses has increased, resulting in a \$615k increase in revenue for FY2022.

Budget Highlights

ENTERPRISE FUNDS

Municipal Airports Fund

Charge for Services are expected to increase \$3.2M or 86.43%, primarily from aircraft landing fee's. Other charges for services include a fuel flowage fee, trans aircraft parking, and customs fee's.

For more information on the City of Fort Worth's airport rates and charges, please visit the website at <https://www.fortworthtexas.gov/files/assets/public/aviation/documents/fy2022-rates-charges.pdf>.

Municipal Parking Fund

Charges for services include parking meter receipts and rent, parking tags, surface lot revenue, and general parking and valet services. Overall service revenue is declining in FY2022. Municipal parking and permit information can be found at <https://www.fortworthtexas.gov/departments/tpw/parking>.

Solid Waste Fund

Residential billing is increasing \$3.5M in relation to the growing population and increase of customer accounts. Other charges for services include a landfill environmental fee, commercial waste, container hauling fee, and an environmental collection center disposal fee. Information on garbage service; fees and billing are provided on the city's website at <https://www.fortworthtexas.gov/departments/code-compliance/solidwaste/garbage>.

Stormwater Utility Fund

While charges for services encompass the stormwater utility fee and drainage study review fee, the primary driver of the \$1.7M budgeted revenue increase is driven from the growth in customer accounts contributing to the utility fee. For information on Stormwater Management and details on the Stormwater Utility Fee, visit <https://www.fortworthtexas.gov/departments/tpw/stormwater>.

Water and Sewer Fund

Charge for Services are increasing \$12.6M or 2.8% due to the growth of customer accounts for water and sewer services. No rate increases occurred for FY2022. Current information on Water and Wastewater rates are provided on the City's website. <https://www.fortworthtexas.gov/departments/water/rates>

Budget Highlights

Expenditure Highlights

GENERAL FUND

The FY2022 Adopted Budget includes the following significant changes in the departments:

City Attorney includes an increase of four authorized positions (AP)—one Litigation Attorney position, two Transactional Attorney positions and one support staff position to increase staff response to legal workload.

City Manager's Office includes the addition of three positions – an Education Strategies Manager, Communications Director and a Sr. Management Analyst (for the OPEM division).

Code Compliance includes full-year personnel and operating funding for the new North animal shelter.

Development Services includes an increase of ten APs. This includes the addition of seven positions to meet growing demands for customer service, project facilitation, engineering, Urban Forestry and Finance; one position transferred from the IT solutions department and two positions transferred from the Property Management Department. The department also transferred the Public Art program to the Planning and Data Analytics department.

Diversity and Inclusion includes a funding change for one position, moving it from the General Fund to Grants.

Economic Development includes the addition of one position for the PID Administration, moving one position from the General Fund to Grants, moving a Grant-funded position to the General Fund, the addition of one position and the reduction of two APs as a result of adjusting several positions and their funding sources in order to address capacity issues, proactively develop economic development leads, and continue progressing on revitalization efforts. General Operations and Maintenance increased by \$7.8M due to economic development program agreement incentives.

Financial Management Services includes a reduction of one position and the transfer of the PID Administrator to Economic Development department. The department increased two APs that transferred from the Water department. One position is being funded by a transfer from the Water and Sewer Fund.

Fire Department includes an increase of one position for payroll support and 10 APs for Firefighter positions. The 10 APs have no budgetary impact. The FY2022 AP/FTE count excludes 24 Fire Trainees due to the trainees not being accounted for in counts starting in 2020.

Human Resources includes the addition of one position for Time and Labor support. This position will work to decrease payroll errors that slow down work efficiency.

IT Solutions Department includes the reduction of one position that was transferred to Development Services.

Library continued with a department-wide organization that began in FY2020. In 2021, Library reclassified positions to a higher grade. The FY2022 adopted budget includes a reduction of nine positions in order to compensate for the reclass of these positions, the transfer of one position to Planning and Data Analytics for public art support and one position was moved from the Library Automation Fund to the General Fund.

Budget Highlights

Municipal Courts includes the total reduction of seven positions to offset reclassifications. Two existing positions have been reclassified into Sr. Business Process Analysts.

Non-Departmental includes an increase of \$3.2M in general funding to reinstate salary assistance and other holdings after these potential resources were reduced in the prior year due to strategic planning amid COVID-19. More detail can be found on the Non-Departmental department summary of the General Fund.

Park and Recreation includes funding Council-approved prior year maintenance commitments and the addition of seven positions in the General Fund and 13 grant-funded positions for the FWISD After School program.

Planning and Data Analytics increased by one AP transferred from the Library department. Operating expenses increased by \$1.7M due to the transfer of Public Art to the department.

Police Department includes funding for salaries and benefits as outlined in the Meet and Confer agreement, the conversion of an overage sergeant position, the addition of two Internal Affairs Sergeants to handle all administrative complaints based on recommendations from the Police Expert Panel and the Office of the Police Oversight Monitor and the addition of one position to continue implementation of a centralized asset management system.

Transportation and Public Works includes an increase of one position for an addition to the Utility Inspection team to assist with on-site inspections.

SPECIAL REVENUE FUNDS

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

Crime Control and Prevention District Fund includes the addition of 10 Civilian Response Specialists, five Sergeants, four Corporal/Detectives and two neighborhood patrol officers.

Culture and Tourism Funds will continue to manage the contract with Visit Fort Worth and will also continue to reimburse the management group for the Dickies Arena commercial liability insurance that is estimated to be \$318K.

Municipal Golf Fund includes an overall increase in earned revenues of \$467,158 (10%) over the FY2021 Adopted Budget. The increase in revenues will largely fund equipment replacement and deferred preventative maintenance and capital improvement projects. The budget also includes a minimum contribution of \$65,000 toward achieving the mandated minimum fund balance.

ENTERPRISE FUNDS

Municipal Airports Fund includes an increase of one position for an Administrative Assistant position.

Municipal Parking Fund is expecting an increase in revenue as COVID restrictions are lifted.

Budget Highlights

Solid Waste Fund includes fee increases for landfill surcharge including Grant of Privilege waste streams, service fees for small commercial accounts and bulk waste collection associated with non-compliant pile and requested paid collection piles.

Stormwater Utility Fund includes an increase in capital improvements using \$2.8M of surplus reserves and further supported by the growth in revenue and savings in operational expenditures.

Water and Sewer Fund includes an increase by \$378K for the addition of two positions to provide critical leadership in meeting the demands of the Utility's \$1.1B five-year capital improvement program, \$11.9M in pay-go cash to support the Utility's rehabilitation and replacement program, and \$3.9M in Salaries & Benefits to address Pay for Performance and the City's increased contributions to retirement as part of the pension plan and the transfer of two APs to the Financial Management Department. Due to this transfer, Salary and Benefits decreased by 150k and transfer out increased by 78k.

INTERNAL SERVICE FUNDS

Capital Projects Service Fund includes an increase of \$2.25M to support the remodeling and relocation of the Construction Office to the former Southwest Municipal Court building

Equipment Services Fund includes an increase by \$377,935, \$250K in pay for performance funding, \$192K for commercial fuel purchases, \$145K in the Administrative Cost Allocation and \$120K for Risk Management Allocation costs. The increase is offset by a \$276K reduction in health insurance costs and a decrease of \$101K in worker's compensation allocation costs.

Group Health and Life Insurance Fund includes no increase in the City's or employees' contributions. The FY2022 FTE decreased due to shifting funding allocations to the Retiree Healthcare Trust Fund.

Budget Highlights

Personnel Summary

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2020	Adopted FY2021	Adopted FY2022	A.P. Transfer	A.P. Add/Del	Adopted FY2020	Adopted FY2021	Adopted FY2022	FTE Change
General Fund Departments									
City Attorney's Office	53.00	50.00	50.00	-	-	53.00	50.00	50.00	0.00
City Auditor's Office	19.00	19.00	19.00	-	-	17.96	17.96	17.96	0.00
City Manager's Office	24.00	24.00	27.00	-	3.00	24.00	24.00	27.00	3.00
City Secretary's Office	15.00	15.00	15.00	-	-	15.00	15.00	15.00	0.00
Code Compliance	245.00	245.00	245.00	-	-	244.50	244.50	244.50	0.00
Communication & Public Engagement	42.00	42.00	42.00	-	-	42.00	42.00	42.00	0.00
Development Services	161.00	173.00	183.00	3.00	7.00	161.00	172.75	182.75	10.00
Diversity and Inclusion	9.00	15.00	14.00	-	(1.00)	7.64	13.89	12.89	(1.00)
Economic Development	19.00	13.00	13.00	1.00	(1.00)	19.00	13.00	13.00	0.00
Financial Management Services	87.00	91.00	91.00	1.00	(1.00)	86.00	90.00	90.50	0.50
Fire	1,002.00	1,002.00	1,013.00	-	11.00	1,001.25	1,001.25	1,012.25	11.00
Human Resources	33.00	36.00	37.00	-	1.00	32.18	34.43	35.43	1.00
Information Technology Solutions	164.00	159.00	158.00	(1.00)	-	160.38	157.98	156.98	(1.00)
Library	276.00	264.00	255.00	(1.00)	(8.00)	242.32	232.85	228.16	(4.69)
Municipal Court	147.00	139.00	132.00	-	(7.00)	147.00	139.00	132.00	(7.00)
Neighborhood Services	131.00	127.00	127.00	-	-	67.48	64.88	64.88	0.00
Park & Recreation	578.00	566.00	573.00	-	7.00	340.95	337.95	344.43	6.48
Planning and Data Analytics	28.00	27.00	28.00	1.00	-	25.75	27.00	28.00	1.00
Police*	1,941.00	1,915.00	1,919.00	-	4.00	1,917.56	1,891.56	1,895.06	3.50
Property Management	94.00	94.00	100.00	(2.00)	8.00	83.82	83.82	87.37	3.55
Transportation & Public Works	249.00	227.00	228.00	-	1.00	238.55	216.55	220.80	4.25
General Fund Total	5,317.00	5,243.00	5,269.00	2.00	24.00	4,927.34	4,870.37	4,900.96	30.59

*Restated AP count from FY2021 Adopted book.

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 FY2020	Adopted FY2021	Adopted FY2022	A.P. Transfer	A.P. Add/Del	Adopted FY2020	Adopted FY2021	Adopted FY2022	FTE Change
Special Revenue Funds									
Botanic Gardens Spec Rev Fund	70.00	-	-	-	-	63.94	-	-	0.00
Community Tree Planting	-	-	-	-	-	4.40	4.40	4.40	0.00
Crime Control and Prevention District Fund	297.00	337.00	358.00	-	21.00	292.38	324.98	345.98	21.00
Culture and Tourism Fund	142.00	135.00	135.00	-	-	142.00	135.00	135.00	0.00
Environmental Protection Fund	24.00	24.00	24.00	-	-	21.82	21.82	21.82	0.00
Grant Funds*	136.00	137.00	151.00	-	14.00	136.42	149.92	156.66	6.74
Municipal Court Special Revenue	-	1.00	1.00	-	-	-	1.00	1.00	0.00
Municipal Golf Fund	81.00	81.00	81.00	-	-	53.03	53.03	53.03	0.00
Red Light Enforcement Fund	-	-	-	-	-	-	-	-	0.00
Special Purpose Fund	1.00	-	-	-	-	1.00	-	-	0.00
Library Special Revenue Fund	2.00	1.00	-	(1.00)	-	2.00	1.00	-	(1.00)
Capitol Project Funds	7.00	7.00	11.00	-	4.00	61.13	60.82	65.52	4.70
Special Revenue Funds Totals	760.00	723.00	761.00	(1.00)	39.00	778.12	751.97	783.41	31.44
Proprietary Funds									
<u>Enterprise Funds</u>									
Stormwater Utility Fund*	113.00	112.00	112.00	-	-	110.70	110.95	110.95	0.00
Solid Waste Fund	116.00	116.00	116.00	-	-	116.00	116.00	116.00	0.00
Municipal Parking Fund	18.00	18.00	18.00	-	-	18.00	18.00	18.00	0.00
Municipal Airports Fund	27.00	27.00	28.00	-	1.00	26.48	26.48	27.48	1.00
Water and Sewer Fund	998.00	999.00	999.00	(2.00)	2.00	972.13	975.55	974.05	(1.50)
Enterprise Funds Totals	1,272.00	1,272.00	1,273.00	(2.00)	3.00	1,243.31	1,246.98	1,246.48	(0.50)

Budget Highlights

	Authorized Positions (A.P.)					Full Time Equivalents (FTE)			
	Adopted FY2020	Adopted FY2021	Adopted FY2022	A.P. Transfer	A.P. Add/Del	Adopted FY2020	Adopted FY2021	Adopted FY2022	FTE Change
<u>Internal Service Funds</u>									
Fleet and Equipment Services Fund	114.00	107.00	107.00	-	-	115.80	108.80	108.80	0.00
Capital Projects Service Fund	114.00	114.00	114.00	-	-	114.00	114.00	114.00	0.00
Group Health & Life Insurance Fund	11.00	10.00	10.00	-	-	9.65	8.80	7.75	(1.05)
Risk Financing Fund	17.00	15.00	15.00	-	-	17.00	15.00	15.00	0.00
Retiree Healthcare Trust	-	-	-	-	-	1.35	1.20	2.25	1.05
Internal Service Funds Totals	256.00	246.00	246.00	-	-	257.80	247.80	247.80	0.00

Total All Funds	7,605.00	7,484.00	7,549.00	(1.00)	66.00	7,206.57	7,117.12	7,178.65	61.53
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*Restated AP count from FY2021 Adopted book.

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 9/30/2020	Forecasted Revenues for FY2021	Forecasted Expenditures for FY2021	Forecasted Fund Balance at End of FY2021	Projected Revenues FY2022	Projected Expenditures FY2022	Projected Fund Balance at End of FY2022
GENERAL FUND							
General Fund	\$156,747,362	\$781,108,324	\$(763,372,983)	\$174,482,703	\$831,934,777	\$(831,934,777)	\$174,482,703
SPECIAL REVENUE FUNDS							
Alliance Maintenance							
Facility	3,776,818	4,196,088	(5,563,660)	2,409,246	4,623,630	(5,110,016)	1,922,860
Community Tree Planting	766,055	457,018	(441,585)	781,488	-	(495,282)	286,206
Crime Control & Prevention District	27,905,625	88,580,937	(78,148,993)	38,337,569	94,935,970	(94,701,007)	38,572,532
Culture & Tourism	14,703,484	29,389,111	(29,464,761)	14,627,834	40,078,325	(39,702,619)	15,003,540
Culture & Tourism 2% Hotel	1,300,911	4,714,121	(3,461,761)	2,553,271	5,843,175	(5,751,813)	2,644,633
DFW Rev Sharing	2,578,667	4,907,201	(2,662,825)	4,823,043	5,500,000	(7,700,000)	2,623,043
Culture & Tourism							
Project Financing Zone	1,997,065	1,198,053	(2,022,807)	1,172,311	4,407,846	(2,807,846)	2,772,311
Venue Operating	3,832,756	2,807,509	(6,640,264)	1	4,323,995	(3,544,626)	779,370
Economic Incentives	5,134,916	26,371	-	5,161,286	2,000,000	(2,000,000)	5,161,286
Environmental Protection	2,491,754	4,889,150	(3,964,601)	3,416,303	4,890,542	(4,717,585)	3,589,260
Municipal Golf	870,849	5,164,795	(5,236,686)	798,957	5,647,344	(5,582,344)	863,957
Proprietary Funds							
	Net Position as of 9/30/2020	Forecasted Revenues FY2021	Forecasted Expenses FY2021	Forecasted Net Position at End of FY2021	Projected Revenues FY2022	Projected Expenses FY2022	Projected Net Position at End of FY2022
ENTERPRISE FUNDS							
Municipal Airport	4,342,937	13,234,113	(13,234,741)	4,342,310	14,946,128	(12,934,128)	6,354,310
Municipal Parking	1,547,562	4,629,964	(6,217,778)	(40,251)	6,776,772	(4,173,472)	2,563,049
Solid Waste	26,022,805	70,256,879	(71,737,391)	24,542,293	72,605,338	(72,605,338)	24,542,293
Stormwater Utility	14,045,805	46,487,791	(44,528,975)	16,004,622	47,102,941	(50,031,036)	13,076,527
Water & Sewer	202,227,575	490,363,533	(478,894,696)	213,696,412	491,582,041	(491,582,041)	213,696,412
INTERNAL SERVICE FUNDS							
Capital Projects Service	9,057,210	14,877,536	(14,635,796)	9,298,950	15,054,248	(15,092,761)	9,260,437
Fleet & Equipment Serv	2,773,077	26,700,660	(26,592,159)	2,881,578	28,612,004	(28,612,004)	2,881,578
Group Health Insurance	39,910,261	67,071,938	(68,398,467)	38,583,732	71,693,775	(71,712,507)	38,565,000
Risk Financing	38,010,261	20,349,193	(22,871,369)	35,488,085	22,747,379	(22,777,731)	35,457,733

Note: Fund Balance includes budget-based activities and does not include items such as unrealized gain/loss that may be reported in the Annual Financial Report, previously known as the Comprehensive Annual Financial Report, on a GAAP basis. Fund Balance for the prior year was sourced from the financial management system of record on September 30, 2021. The use of/contribution to fund balance or net position is not included in projected revenues or expenses. Forecasted revenues and expenses for FY2021 are presented at a point in time and do not include all final fiscal transactions. These may include but are not limited to encumbered funds, pending financial adjustments, accruals, and other accounting entries.



Governmental Funds



General Fund



General Fund

General Fund Statement

FUND PURPOSE AND GOALS

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

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

The City's property tax generates the highest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property according to each property's valuation and the tax rate. In FY2022, the city is adopting a property tax rate of \$0.7325 per \$100 of assessed valuation, which is \$0.015 lower than FY2021. Approximately \$0.5850, or 79.86%, of that property tax rate, funds General Fund operating expenditures, such as supplies and contracts, and approximately \$0.1475, or 20.14%, goes to debt service to pay the principal and interest on capital projects. Sales tax, the second-largest revenue source for the city, performed better than anticipated throughout much of FY2021, and is projected to be \$8.2M over the established budget. Sales tax in FY2022 is expected to return to more normal growth and be more stable than FY2020 or FY2021.

General debt service is the City's obligation to pay the principal and interest on all bonds and other debt instruments according to a payment schedule. It is funded through taxes levied by the City and is estimated to total \$120,022,221. Property tax revenues associated with debt service are deposited directly into the General Debt Service Fund.

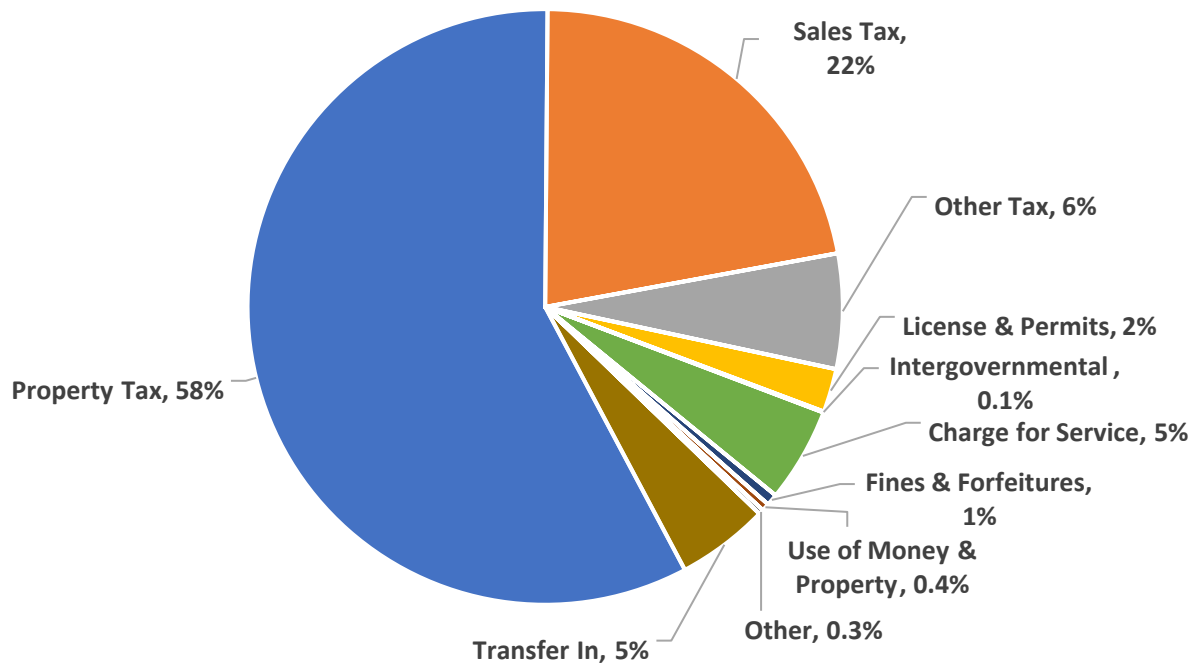
Departments funded by the General Fund provide primary services directly to the public and support services provided to other city departments. Under the FMPS, the City's Planning & Data Analytics Department determines the administrative service charges which are due to the General Fund annually. These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

The City also makes a concerted effort to maintain the General Fund's unassigned fund balance at a minimum of 10.0% of the current year's regular ongoing operating expenditures, to maintain two months' worth (16.67%) of regular ongoing operating expenditures. During the year, the Finance staff closely monitors the condition of the General Fund and all other city funds, and a financial forecast report is prepared annually that evaluates revenues, expenditures, and performance indicators while simultaneously discussing trends and critical issues affecting the City. The General Fund budget supports 5,269 authorized positions, 17 operating departments (these counts exclude the Non-Departmental designation), and 4 appointed officials' offices. Each department and office, listed alphabetically in the General Fund section, has a primary focus.

General Fund

General Fund Revenue Summary

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 (%)
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	7.31%
Sales Tax	166,266,554	168,248,455	169,991,455	182,885,742	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	458.08%
Other	2,685,748	2,511,365	2,511,866	2,243,643	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,625,774	1.87%
Revenue	\$756,597,232	\$782,064,035	\$789,431,838	\$831,934,777	6.38%



General Fund

Ad Valorem Property Tax Comparison

COMPARATIVE SUMMARY OF AD VALOREM TAX LEVIES AND COLLECTIONS

	Adopted FY2019	Adopted FY2020	Adopted FY2021	Adopted FY2022
Adjusted Net Taxable Value	\$67,362,207,443	\$76,994,164,245	\$79,878,186,534	\$87,373,928,947
Tax Rate	0.7850	0.7475	0.7475	0.7325
Operating & Maintenance (O&M)	0.6300	0.5950	0.5950	0.5850
Debt Service (I&S)	0.1550	0.1525	0.1525	0.1475
Total Levy	\$528,793,328	\$575,531,378	\$597,089,444	\$640,014,030
Collection Rate	98.50%	98.50%	98.25%	98.25%
Total Collection of Levy	\$520,861,428	\$566,898,407	\$586,640,379	\$628,813,784
Estimated Levy Lost due to Frozen TIF Contributions	(6,192,252) (\$22,976,696)	(7,892,432) (\$17,736,974)	(9,335,929) (\$20,507,004)	(11,160,492) (\$21,610,735)
Budgeted Revenues				
General Fund (O&M)	\$395,989,067	\$430,842,884	\$443,203,318	\$476,020,336
General Debt Fund (I&S)	<u>\$97,425,882</u>	<u>\$110,426,117</u>	<u>\$113,594,128</u>	<u>\$120,022,221</u>
Subtotal Current Property Taxes	\$493,414,949	\$541,269,001	\$556,797,446	\$596,042,557
OTHER PROPERTY TAXES				
Vehicle Inventory	\$267,600	\$221,440	\$221,440	\$197,422
Delinquent Property Taxes (O&M)	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,001
Delinquent Property Taxes (I&S)	\$850,000	\$850,000	\$850,000	\$550,000
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	\$7,318,956	\$7,272,796	\$7,272,796	\$6,948,779
TOTAL PROPERTY TAXES				
Operating Taxes (O&M)	\$401,958,023	\$436,765,680	\$449,126,114	\$481,919,115
Debt Service Taxes (I&S)	\$98,775,882	\$111,776,117	\$114,944,128	\$121,072,221

General Fund

General Fund Revenue and Expenditures

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 (%)
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	7.31%
Sales Tax	166,266,554	168,248,455	169,991,455	182,885,742	8.70%
Other Tax	52,625,826	54,279,659	54,279,659	51,946,466	-4.30%
License & Permits	17,901,512	17,653,348	17,653,348	19,637,537	11.24%
Intergovernmental	1,796,916	485,386	1,376,081	472,296	-2.70%
Charge for Service	37,936,021	43,078,465	43,082,888	42,719,552	-0.83%
Fines & Forfeitures	4,414,487	5,420,421	5,420,421	5,222,332	-3.65%
Use of Money & Property	415,712	619,937	2,433,228	3,459,742	458.08%
Other	2,685,748	2,511,365	2,511,866	2,243,643	-10.66%
Transfer In	39,904,041	40,862,324	40,862,324	41,625,774	1.87%
Total Revenues	756,597,232	782,064,035	786,515,945	831,934,777	6.38%
Use of Fund Balance	-	-	2,915,893	-	0.00%
City Attorney Department	7,506,842	7,272,031	7,505,805	7,452,544	2.48%
City Auditor Department	1,937,545	2,037,214	2,037,214	2,131,447	4.63%
City Managers Office Dept	10,256,160	9,620,740	9,885,779	9,942,348	3.34%
City Secretary Department	1,653,251	1,697,045	1,847,027	1,926,202	13.50%
Code Compliance Dept	20,525,730	24,041,375	24,041,375	25,691,223	6.86%
Communications & Public Engage	3,877,465	4,350,749	4,350,749	4,645,717	6.78%
Development Services	17,435,416	19,488,637	20,185,706	19,635,405	0.75%
Diversity & Inclusion Dept	1,046,794	1,711,907	1,830,261	2,089,083	22.03%
Economic Development Dept	31,226,562	29,276,264	32,493,394	41,451,007	41.59%
Financial Management Dept	11,595,811	12,122,281	14,014,615	12,722,748	4.95%
Fire Department	156,530,944	169,139,998	171,644,922	174,944,776	3.43%
Human Resources Department	4,614,378	5,479,148	5,479,148	5,754,584	5.03%
IT Solutions Department	18,096,216	15,293,580	15,964,493	17,537,956	14.68%
Library Department	19,870,646	22,295,293	22,295,293	22,900,585	2.71%
Municipal Court Department	14,177,650	14,417,298	14,417,298	14,846,205	2.97%
Neighborhood Services Dept	9,903,252	10,381,782	10,381,782	11,149,184	7.39%
Non-Departmental	1,145,000	10,477,998	5,129,941	13,509,715	28.93%
Park and Recreation Department	51,749,689	54,383,140	54,791,179	55,722,945	2.46%
Planning & Data Analytics Dept	6,235,314	6,499,712	6,499,712	8,735,579	34.40%
Police Department	262,434,881	272,987,345	273,207,127	282,524,533	3.49%
Property Management Dept	21,033,490	21,992,417	23,805,708	25,920,591	17.86%
Transportation & Public Works	67,561,357	67,098,081	67,623,310	70,700,400	5.37%
Total Expenses	740,414,395	782,064,035	789,431,838	831,934,777	6.38%
Contribution to Fund Balance	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 16,182,837	\$ -	\$ -	\$ -	0.00%

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

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Intergovernmental	457,926	364,186	364,186	351,096	(13,090)	-3.59%
Other	22	-	-	-	-	0.00%
Revenue	\$ 457,948	\$ 364,186	\$ 364,186	\$ 351,096	\$ (13,090)	-3.59%
Salaries & Benefits	7,088,600	6,751,557	6,974,831	6,934,342	182,785	2.71%
Gen Operating & Maintenance	418,241	520,474	530,974	518,202	(2,272)	-0.44%
Expenses	\$ 7,506,842	\$ 7,272,031	\$ 7,505,805	\$ 7,452,544	\$ 180,513	2.48%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	50.00	50.00	50.00	50.00	-	-
Capital Funds	-	-	4.00	4.00	4.00	4.00
Total	50.00	50.00	54.00	54.00	4.00	4.00

DEPARTMENT PURPOSE AND GOALS

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

The City Attorney's Office has two divisions: Transactional and Litigation. The Transactional division provides transactional and advisory services as general counsel, whereas the Litigation division handles the bulk of lawsuits in-house. Each division is further comprised of three sections based on areas of practice. Each section is supervised by a Senior Assistant City Attorney who acts as the section chief. In addition, two section chiefs serve on the executive team, along with the City Attorney and Deputy City Attorneys. Support Services provide clerical and other assistance to the attorneys in all sections of the department.

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

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

General Fund

FY2022 DISCUSSION

The adopted budget increased \$180,513 to include an increase of 4 APs, one Litigation Attorney, two transactional attorneys and a support staff position. The salaries for these positions were funded by Capital Projects.

General Fund

City Auditor

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	1,775,254	1,864,140	1,867,240	1,947,390	83,250	4.47%
Gen Operating & Maintenance	162,291	173,074	169,974	184,057	10,983	6.35%
Expenses	\$ 1,937,545	\$ 2,037,214	\$ 2,037,214	\$ 2,131,447	\$ 94,233	4.63%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	19.00	17.96	19.00	17.96	-	-
Total	19.00	17.96	19.00	17.96	-	-

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.

FY2022 DISCUSSION

Adopted budget increased \$94,233 to include a 4% Pay for Performance increase and other account increases.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Internal Audit				
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 fully implemented by target date	57%	69%	85%	85%
% of annual audit plan completed by end of fiscal year	57%	57%	75%	80%
Management concurs with audit recommendations made	91%	91%	90%	90%

General Fund

City Manager's Office DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Other	34,248	-	-	-	-	0.00%
Use of Fund Balance	-	-	265,039	-	-	0.00%
Revenue	\$ 34,248	\$ -	\$ 265,039	\$ -	\$ -	0.00%
Salaries & Benefits	4,833,153	4,996,582	4,996,582	5,512,994	516,412	10.34%
Gen Operating & Maintenance	5,423,008	4,624,158	4,226,396	4,429,354	(194,804)	-4.21%
Transfer Out & Other	-	-	662,801	-	-	0.00%
Expenses	\$ 10,256,160	\$ 9,620,740	\$ 9,885,779	\$ 9,942,348	\$ 321,608	3.34%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	24.00	24.00	27.00	27.00	3.00	3.00
Grant Funds	-	-	-	-	-	-
Total	24.00	24.00	27.00	27.00	3.00	3.00

DEPARTMENT PURPOSE AND GOALS

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

Administration is responsible for administering the programs and policies established by the City Council. It directs and coordinates the operations of the city departments and informs and advises the City Council regarding city transactions, existing conditions and future requirements. Additionally, the City's educational strategies initiative is housed in CMO Administration. The primary function of the Education Strategies division is to leverage the City of Fort Worth's resources towards improving education and developing a more competitive workforce by establishing strategic partnerships and collaboratins with various school districts, businesses, social service agencies, and community institutions.

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

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

The Police Oversight Monitor Division is the designated community oversight agency empowered to act fairly and impartially, ensuring greater accountability of and public trust in Fort Worth law enforcement. It is responsible for the review of FWPd policies, procedures and patterns related to police interaction with the community, the monitoring of administrative investigations, inquiries and uses of force to ensure they are handled fairly and

General Fund

equitably while identifying patterns in its reviews and recommending policy and procedure changes. It monitors the recruitment process to ensure fairness and equitable treatment. The Division also conducts ongoing community-police engagement activities with the goal of understanding diverse perspectives and identifying solutions for how to best improve community-police relations. It collects data and conducts analyses identifying patterns and trends as well as provides periodic reports on the Division's activities, initiatives, auditing and review of FWPD policies, procedures and practices. The Police Monitor continues to serve as a community resource that works to improve trust between the police and citizens.

The Directions Home Division is responsible for funding programs to reduce homelessness and increase permanent supportive housing (PSH) in the City of Fort Worth.

The City launched its official Reading Instruction Program during the summer of 2019 as a component of the Camp Fort Worth Summer Day Camp. The Program, targets children from 5-9 years of age. It is hosted at nineteen community Centers, two Mobile Recreation Sites and one non-City site. The Program also works in partnership with Read Fort Worth, which includes the Fort Worth Independent School District, business community, local foundations, and community non-profits.

FY2022 DISCUSSION

- Adopted budget increased by \$204,908 for the addition of three APs – a Sr. Management Analyst for the Office of Police Oversight Monitor, an Education Strategies Manager and a Communications Director.
- Adopted Budget increased \$74,101 for a 4% Pay for Performance increase.
- Adopted Budget decreased \$260,000 due to a legislative session.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Directions Home Program				
Directions Home is a city program aimed at making homelessness rare, short term and non-recurring.				
Percentage of PSH clients who are housed within 60 days	90%	99%	90%	95%
Percentage of RRH clients who increase income at program exit	74%	69%	70%	80%
Percentage of RRH clients who are housed within 30 days	97%	92%	90%	95%

General Fund

City Secretary

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted Amount %	
Charge for Service	14,349	14,368	14,368	14,368	-	0.00%
Other	210	428	428	428	-	0.00%
Revenue	\$ 14,559	\$ 14,796	\$ 14,796	\$ 14,796	\$ -	0.00%
Salaries & Benefits	1,426,594	1,437,297	1,474,819	1,537,680	100,383	6.98%
Gen Operating & Maintenance	226,657	259,748	372,208	388,522	128,774	49.58%
Expenses	\$ 1,653,251	\$ 1,697,045	\$ 1,847,027	\$ 1,926,202	\$ 229,157	13.50%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	15.00	15.00	15.00	-	-
Total	15.00	15.00	15.00	15.00	-	-

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 documents.

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, the posting of all meeting notice requirements and for the update 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

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

FY2022 DISCUSSION

Adopted Budget increased by \$229,157 due to salary adjustments and a Government QA contract for the Information Request Portal.

General Fund

Code Compliance DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
License & Permits	2,176,887	2,412,680	2,412,680	2,424,743	12,063	0.50%
Charge for Service	2,410,455	2,654,284	2,654,284	2,540,302	(113,982)	-4.29%
Other	171,365	27,397	27,397	125,733	98,336	358.93%
Transfer In	1,770,379	1,816,804	1,816,804	1,821,222	4,418	0.24%
Revenue	\$ 6,529,087	\$ 6,911,165	\$ 6,911,165	\$ 6,912,000	\$ 835	0.01%
Salaries & Benefits	15,234,287	17,838,456	17,838,456	18,927,891	1,089,435	6.11%
Gen Operating & Maintenance	4,829,443	6,040,919	6,040,919	6,763,332	722,413	11.96%
Capital Accts	-	162,000	162,000	-	(162,000)	-100.00%
Transfer Out & Other	462,000	-	-	-	-	0.00%
Expenses	\$ 20,525,730	\$ 24,041,375	\$ 24,041,375	\$ 25,691,223	\$1,649,848	6.86%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	245.00	244.50	245.00	244.50	-	-
Grant Funds	5.00	7.68	5.00	7.68	-	-
Environmental Protection	24.00	21.82	24.00	21.82	-	-
Solid Waste	116.00	116.00	116.00	116.00	-	-
Total	390.00	390.00	390.00	390.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

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

The Environmental Health Services Division includes Consumer Health, Mosquito Disease Surveillance & Response (Vectors) and Commercial Code Compliance/Game Room sections. Consumer Health issues health permits,

General Fund

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

Animal Welfare provides field responses for stray animals, hazardous or ill wildlife, animal cruelty complaints and bite investigations. It also provides care and a safe environment for sheltered animals, as well as facilitating animal adoptions at two Shelters and 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 the Environmental Protection Fund section of the budget book.

FY2022 DISCUSSION

- The Adopted Budget increases by \$509,129 due primarily to the costs associated with implementation of a 4% salary increase for all general employees.
- The Adopted Budget increases by \$607,520 for full-year funding for the new North Animal Shelter. This includes \$257,520 in Salaries & Benefits and \$250,000 in Operating & Maintenance.
- The Adopted Budget increases by \$336,777 for increased Information Technology allocations.
- The Adopted Budget increases by \$213,000 for additional Minor Equipment expenses.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Building Standards				
To protect occupants and the community from substandard and hazardous buildings.				
Present and average of 10 new structure cases presented to the Building Standards Commission (candidates for demolition) monthly.	6	8	10	10
95% of the Multi-Family properties that receive a failing periodic score receive a passing score at the next required inspection. Staff will continue to communicate and work effectively with apartment property managers and owners.	96.40%	97%	95%	95%
Present an average of 10 structure cases monthly at Municipal Court. * The Municipal Courts process was not implemented until the beginning of FY2020.	7	**	10	10
Field Investigations				
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	94%	94%	90%	90%
% of vacant and open structures that are secured within 30 days	100%	99.70%	95%	95%
Animal Care and Control				
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	97%	97%	90%	90%
# of animals altered (spayed/neutered)	6,313	6,662	6,500	6,500
# of stray dogs returned to owner in the field	38%	26%	40%	40%
Solid Waste Contract Management				
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	1.3	1.3	1	1
% of waste diverted from landfills	24.32%	23.97%	30%	30%

General Fund

Average pounds of waste collected per household	67.26	65.84	59.5	59.5
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Consumer Health Plan Review, Permitting, & Health Inspections

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

% of permitted food establishments that have a passing inspection score	99%	99%	99%	99%
% completion of required inspection at high risk permitted restaurants, daycares, pools, motels & hotels	91%	47%	100%	100%

Environmental Investigations

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

% of high priority environmental complaints responded to within 24 hours	100%	100%	100%	100%
% of routine environmental investigations completed in acordance with authorized timelines	84%	95%	100%	100%

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	23%	8%	8%	8%
Total pounds of household hazardous waste collected	2,355,678	2,733,876	3,350,000	3,350, 000

General Fund

Communication and Public Engagement DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted Amount %	
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,395,563	3,571,019	3,571,019	3,844,402	273,383	7.66%
Gen Operating & Maintenance	481,902	779,730	779,730	801,315	21,585	2.77%
Expenses	\$ 3,877,465	\$ 4,350,749	\$ 4,350,749	\$ 4,645,717	\$ 294,968	6.78%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	42.00	42.00	42.00	42.00	-	-
Total	42.00	42.00	42.00	42.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

The program's key initiatives are to:

- Educate and inform the City of Fort Worth employees to become ambassadors for the city, emphasizing benefits, healthy living, volunteerism and education
- Use new and existing technologies to improve digital outreach for the city and enhance the delivery of city messages
- 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 City Call Center responds to all resident contacts that come in through the city's primary phone number, chat, texts, web Intake, citizen app, email and voice mail channels. The division is the sole support for the city's Customer Relationship Management system MyFW which includes all platforms – Web Intake, Texting, Worker App and Citizen App.

General Fund

FY2022 DISCUSSION

- The adopted budget increased \$62,866 to include a 4% Pay for Performance increase.
- The adopted budget increased \$75,463 for position adjustments.
- The adopted budget increased \$50,768 for IT, Risk and Pension adjustments.

General Fund

Development Services

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
License & Permits	13,888,392	13,302,609	13,302,609	15,425,946	2,123,337	15.96%
Charge for Service	3,749,445	6,450,866	6,450,866	6,270,350	(180,516)	-2.80%
Other	738,657	772,452	772,452	737,348	(35,104)	-4.54%
Transfer In	528,892	754,654	754,654	15,000	(739,654)	-98.01%
Revenue	\$ 18,905,386	\$ 21,280,581	\$ 21,280,581	\$ 22,448,644	\$1,168,063	5.49%
Salaries & Benefits	12,968,266	14,622,304	14,966,809	15,952,517	1,330,213	9.10%
Gen Operating & Maintenance	4,267,150	4,866,333	5,198,897	3,682,888	(1,183,445)	-24.32%
Transfer Out & Other	200,000	-	20,000	-	-	0.00%
Expenses	\$ 17,435,416	\$ 19,488,637	\$ 20,185,706	\$ 19,635,405	\$ 146,768	0.75%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	173.00	172.75	183.00	182.75	10.00	10.00
Grant Funds	1.00	1.00	1.00	1.00	-	-
Total	174.00	173.75	184.00	183.75	10.00	10.00

DEPARTMENT PURPOSE AND GOALS

The Development Services Department's mission is to work together to build thriving neighborhoods and an equitable community by helping people make sound decisions to create safe, orderly, and sustainable development. Our vision is to collaborate with the development and community stakeholders to guide growth through innovative, inclusive, and accountable relationships and provide an exemplary customer experience. In FY2021, the Department merged with sections from other departments to create a more efficient permitting experience. Development Services now has five divisions: Administration/Executive Leadership, Development Coordination, Permitting and Inspections, Zoning and Design Review, and Infrastructure Development.

The Administration Division is responsible for executive leadership, operations management, Finance, Budget, Purchasing, Human Resources, Capital Projects and Grants, and policy development.

The Development Coordination Division is comprised of five sections. The Developer Contract 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.

General Fund

The Strategic Operations section is tasked with monitoring permit data, managing City-wide permitting system, and acts as a liaison with IT for projects and technology products. The Platting Section administers the city's subdivision regulations and implements the city's annexation policy.

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

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

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

FY2022 DISCUSSION

- The adopted budget increased by \$1,330,213 due to the addition of ten AP. Seven positions were added to meet the growing demands for public service, project facilitation, engineering, urban forestry and finance, one position was transferred from the IT Solutions Department and two positions were transferred from the Property Management Department.
- The adopted budget decreased by \$1,786,370 due to the transfer of the Public Art Program to the Planning and Data Analytics department.
- The adopted budget increased \$143,000 due to an increase in bank fees.
- The adopted budget increased \$275,815 for a 4% pay for performance increase.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Permitting Activities				
To ensure the safety of residents, businesses, and visitors in the City of Fort Worth by assisting developers, contractors, and engineers to build safe buildings that comply with the City's adopted building codes, zoning, and gas drilling ordinances through plan review and inspection services.				
% of initial commercial plan reviews completed within 7 working days	85%	68%	95%	95%
Development Support Services				
Assist residents, developers, contractors, engineers and architects, navigate the permitting, registration and licensing activities required by adopted City ordinances.				
Achieve 90% satisfied or highly satisfied on customer service surveys	80%	74%	90%	90%
Development Facilitation				
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 Facilitated Projects	111	106	110	110
Land Use And Design				
Provide advice to city officials and customers on land use and design policies and standards in accordance with the Comprehensive Plan, city ordinances, and state law.				
80% of City Council zoning decisions are consistent with Comprehensive Plan. Measure ID:328861	82%	72%	80%	80%
Infrastructure Plan And Review Center				
Infrastructure Plan Review Center (IPRC), reviews development infrastructure plans for compliance with city standards in a flexible, timely and predictable manner. The IPRC team focuses on safety (compliance with standards) and delivering an exceptional customer experience.				
Percent (%) of plan reviews completed within in 14 days	99%	100%	95%	95%

General Fund

Diversity and Inclusion

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	11	-	-	-	-	0.00%
Use of Fund Balance	-	-	118,354	-	-	0.00%
Revenue	\$ 11	\$ -	\$ 118,354	\$ -	\$ -	0.00%
Salaries & Benefits	735,904	1,440,250	1,443,365	1,491,209	50,959	3.54%
Gen Operating & Maintenance	310,890	271,657	386,896	597,874	326,217	120.08%
Expenses	\$ 1,046,794	\$ 1,711,907	\$ 1,830,261	\$ 2,089,083	\$ 377,176	22.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	15.00	13.89	14.00	12.89	(1.00)	(1.00)
Grant Funds	6.00	6.61	7.00	7.61	1.00	1.00
Total	21.00	20.50	21.00	20.50	-	-

DEPARTMENT PURPOSE AND GOALS

The mission of the Diversity and Inclusion Department is to promote community-wide values of diversity, equity, inclusion, and access as they apply to civil rights enforcement, the City's employee and labor relations, its provision of municipal services, capital investments, business support and development, and the quality of life that all Fort Worth residents experience.

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; through contract compliance and MWBE capacity building; and, through the enforcement of anti-discrimination laws that protect our residents in employment, housing and places of public accommodation.

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

The Business Equity Division supports capacity building efforts for aspiring, and existing minority and women business enterprises, leads efforts to close racial and gender gaps in City contracting and procurement, and assists small, minority-owned and women-owned business in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Diversity Enterprise (BDE) Ordinance No. 20020-12-2011 or its most recent version.

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

General Fund

The Municipal Equity Division leads the analysis and support activities designed to reduce and eliminate racial disparity gaps in the key areas of criminal justice, economic development, education, governance, health, housing, and transportation as outlined in the Race and Culture Task Force Recommendations accepted by City Council 2018. Additionally, the Municipal Equity Division leads and manages the City-wide Equity Plan for municipal service delivery, capital investments, and internal staff development through annual department reviews, analysis, recommendation, and support.

FY2022 DISCUSSION

- The adopted budget increased by \$326,217 due to a transfer of two contracts from the Economic Development Department as well as the inclusion of funding to gain access to the National Supplier Clearinghouse directories.
- The adopted budget includes a transfer of one AP from the General Fund to Grants.
- The adopted budget increased by \$26,788 for a 4% Pay for Performance increase

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Civil Rights Enforcement				
The Civil Rights Enforcement Division works to provide equitable treatment and justice for all under the law by providing education on and enforcing the civil rights of Fort Worth residents in employment, housing, places of public accommodation, and in City programs and services in compliance with the Human Relations Ordinance (Chapter 17 of City Code).				
FEPA agency will close 50% of fair employment complaints filed during the case processing period with 180 days.	100%	90%	100%	100%
FHAP agency will close 50% of fair housing complaints filed during the case processing period within 100 days.	100%	72%	100%	100%
Resolution of 50% of public accommodation complaints filed during the case processing period within 180 days.	100%	100%	100%	100%
Ensure 95% compliance with executed conciliation agreements	100%	100%	100%	100%

Business Equity

The Business Equity Division supports capacity building efforts for aspiring, and existing minority and women business enterprises, leads efforts to close racial and gender gaps in City contracting and procurement, and assists small, minority-owned and women-owned businesses in gaining access to prime contracting and sub-contracting opportunities offered through city procurement in compliance with the City Council-approved Business Diversity Enterprise (BDE) Ordinance No. No. 20020-12-2011 or its most recent version.

Total spend of Business Equity firms awarded city contracts over \$100,000.	\$5,542,791	\$7,728,163	\$8,000,000	\$13,518,418
Number of new Business Equity firms bidding on city contracts out of all Business Equity firms submitting bids.	N/A	3.1%	4%	7%
Growth of Business Equity firms in city marketplace.	56	74	84	100
Local economic impact of business equity firm contracts.	\$56,693,817	\$42,697,885	\$54,000,000	\$55,000,000
Meet or exceed the M/WBE goal of 25% of all applicable citywide contracts over \$100,000.	18%	13%	25%	25%

Municipal Equity

As a newly created division within the new Department of Diversity and Inclusion, the Municipal Equity Division leads the analysis and support activities to reduce and eliminate racial disparity gaps in key areas of criminal justice, economic development, education, governance, health, housing, and transportation outlined in the Race and Culture Task Force Recommendations and accepted by City Council 2018. Additionally, Municipal Equity Division leads and manages the City-wide Equity Plan for municipal service delivery, capital investments, and internal staff development through annual department reviews, analysis, recommendation, and support.

General Fund

Number of city department Municipal Equity Reports on municipal service delivery and workforce development created.	N/A	1	2	23
Number of monthly update reports to the Human Relations Commission for their monitoring of the Race and Culture strategy recommendations.	N/A	9	9	9
Number of equity outreach activities for internal and external stakeholders.	24	40	45	52

General Fund

Economic Development DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Use of Money & Property	137,512	147,341	147,341	147,341	-	0.00%
Other	13,100	9,702	9,702	9,702	-	0.00%
Transfer In	676,584	676,584	676,584	819,963	143,379	21.19%
Revenue	\$ 827,196	\$ 833,627	\$ 833,627	\$ 977,006	\$ 143,379	17.20%
Salaries & Benefits	2,482,141	1,573,071	1,573,071	1,674,939	101,868	6.48%
Gen Operating & Maintenance	26,430,584	26,492,552	29,709,682	34,084,175	7,591,623	28.66%
Transfer Out & Other	2,313,837	1,210,641	1,210,641	5,691,893	4,481,252	370.16%
Expenses	\$ 31,226,562	\$ 29,276,264	\$ 32,493,394	\$ 41,451,007	\$12,174,743	41.59%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	13.00	13.00	13.00	13.00	-	-
Grant Funds	4.00	4.00	4.00	4.00	-	-
Total	17.00	17.00	17.00	17.00	-	-

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 (TIF) and public improvement districts (PID), targeted area redevelopment, and administration of component 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 Department assumed oversight of the Public Improvement Districts during FY2021.

General Fund

FY2022 DISCUSSION

The adopted budget increased \$7.8M due to economic development program agreement incentives. Additionally, decreases in estimated Hotel Occupancy Tax (HOT) received on behalf of the Omni and Sheraton Hotels directly affects the amount of transfer out due to the Culture and Tourism Fund.

The FY2022 AP count includes the elimination of an Administrative Tech position, swapping two positions between Grant Funds and the General Fund, reclassifying an existing Business Development Coordinator into an Economic Development Manager Position, and the transfer of one position from the Financial Management Services Department for PID administration. These changes result in a net zero impact to AP/FTE counts and provide General Fund savings of about \$63K.

General Fund

Financial Management Services

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Property Tax	432,650,416	448,904,675	448,904,675	481,721,693	32,817,018	7.31%
Sales Tax	166,266,554	168,248,455	168,248,455	182,885,742	14,637,287	8.70%
Other Tax	52,602,576	54,269,950	54,269,950	51,916,757	(2,353,193)	-4.34%
License & Permits	473,284	596,030	596,030	498,910	(97,120)	-16.29%
Intergovernmental	178,826	121,200	121,200	121,200	-	0.00%
Charge for Service	11,103,932	11,447,065	11,446,564	12,654,182	1,207,117	10.55%
Other	481,975	498,391	498,892	372,091	(126,300)	-25.34%
Transfer In	34,005,583	35,148,289	35,148,289	35,914,299	766,010	2.18%
Use of Fund Balance	-	-	32,500	-	-	0.00%
Revenue	\$697,763,147	\$719,234,055	\$719,266,555	\$766,084,874	\$46,850,819	6.51%
Salaries & Benefits	8,845,674	9,345,978	9,437,812	9,549,468	203,490	2.18%
Gen Operating & Maintenance	2,750,137	2,776,303	2,833,803	3,173,280	396,977	14.30%
Expenses	\$ 11,595,811	\$ 12,122,281	\$ 12,271,615	\$ 12,722,748	\$ 600,467	4.95%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	91.00	90.00	91.00	90.50	-	0.50
Grant Funds	-	1.00	-	0.50	-	(0.50)
Total	91.00	91.00	91.00	91.00	-	-

DEPARTMENT PURPOSE AND GOALS

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

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

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

General Fund

Financial Management Services and throughout the city. This division also assists with general ledger maintenance and completes complex entries to ensure compliance with modified accrual and accrual level account requirements as promulgated by the Governmental Accounting Standards Board (GASB).

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

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

The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios in strict compliance with the City's Investment Policy and State Law. In addition, the Treasury Division is responsible for the administration of the City's complex debt portfolio, Capital Public Improvement District administration, executing vendor and payroll disbursements, and the central billing and collection of a variety of critical city-wide revenue sources.

FY2022 Discussion

The Adopted Budget increased by \$449,783 due to the transfer of two AP from the Water department, an increase in property tax collection expense, and a contract for payroll support. This was partially offset by the reduction of one AP as part of the payroll support contract decision, and the transfer of one AP to the Economic Development department.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Accounting				
The purpose of the Accounting Division is to safeguard the City's assets by accounting for all capital assets owned by the City, ensure proper procedures are followed in accordance with each grant agreement and ensure that all City financial transactions have been accounted for accurately and timely, through accurate monitoring, accounting and reporting and in accordance with Generally Accepted Accounting Principles (GAAP).				
Percent of fund reviews for prior month completed by the end of the current month.	67%	83%	85%	100%
Financial Reporting				
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
# of days to produce the ACFR	128	130	130	130
# of material weaknesses or significant deficiencies in Finance controlled operations	4	0	0	0
Treasury				
The Treasury Division is responsible for effectively and efficiently managing the city's cash and investment portfolios, seeking the highest return possible while complying with Texas Public Funds Investment Act and applicable law. In addition, the Treasury Division is responsible for administration of the City's large and complex debt portfolio, executing vendor and payroll disbursements, and the billing and collection of a variety of city-wide revenue sources.				
Investment portfolios to provide returns in excess of 0.10% of the benchmark	0.79%	0.75%	0.40%	1 Yr Treasury Bill + 10 bps
% of invoices paid within 30 days from the invoice date	77.00%	79.90%	100%	100%
Vendor Management				
Maintain accurate vendor database information to support efficient payment of City obligations as well as to enhance competition and vendor inclusion in City business opportunities.				
Review all bidder and user requests within 5 business days	N/A	2.5	3	5
Complete Assignment of Contract and Name Change requests within 60 days	N/A	21	50	60

General Fund

Fire

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
License & Permits	1,283,702	1,251,105	1,251,105	1,197,314	(53,791)	-4.30%
Charge for Service	981,847	1,253,423	1,258,347	1,344,397	90,974	7.26%
Use of Money & Property	6,900	-	-	-	-	0.00%
Other	445,487	391,416	391,416	337,625	(53,791)	-13.74%
Transfer In	59,501	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	2,500,000	-	-	0.00%
Revenue	\$ 2,777,437	\$ 2,955,445	\$ 5,460,369	\$ 2,938,837	\$ (16,608)	-0.56%
Salaries & Benefits	137,259,040	150,229,801	150,229,801	156,026,175	5,796,374	3.86%
Gen Operating & Maintenance	17,513,349	18,440,966	18,356,628	18,024,885	(416,081)	-2.26%
Transfer Out & Other	1,758,555	469,231	3,058,493	893,716	424,485	90.46%
Expenses	\$156,530,944	\$169,139,998	\$171,644,922	\$174,944,776	\$5,804,778	3.43%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,002.00	1,001.25	1,013.00	1,012.25	11.00	11.00
Grant Funds	13.00	12.48	13.00	12.48	-	-
Total	1,015.00	1,013.73	1,026.00	1,024.73	11.00	11.00

DEPARTMENT PURPOSE AND GOALS

The Fire Department's mission is to serve and protect the community through education, prevention preparedness and response. It provides protection of life and property from fires, the first response for emergency medical services, fire safety and prevention programs, arson and fire cause investigations, and other services. The department encompasses 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 a 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.

General Fund

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.

FY2022 DISCUSSION

- The Adopted Budget increases by \$4,983,800 due to an updated collective bargaining agreement for civil service employees.
- The Adopted Budget decreases by \$1,012,434 for reduced fleet costs.
- The Adopted Budget increases by \$109,001 due primarily to the costs associated with implementation of a 4% salary increase for all general employees.
- The Adopted Budget increases by \$340,849 for increased Information Technology allocations.
- The Adopted Budget increases by \$248,397 for increased Risk allocations.
- The Adopted Budget increases by \$139,368 for increased Workers Compensation allocations.
- The Adopted Budget increases by \$96,684 and one 1 AP for the addition of a Fire payroll position.
- The AP count increased by 10 positions for Firefighters with no budgetary impact

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
First Responder Services				
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	92.2%	91.9%	90.0%	100%
EMS turnout time 60 seconds or less 90% of the time	76.9%	78.2%	90.0%	100%
Fire & EMS travel time 4 minutes or less 90% of the time	42.6%	37.6%	90.0%	100%
Full alarm response time 8 minutes or less 90% of the time	59.8%	62.9%	90.0%	100%
Residential structure fires contained to the room of origin 55% of the time	54.0%	50.9%	55.0%	100%
Emergency Management				
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. FortWorthTexasAlerts is a communication platform that connects public safety to the communities that they serve, allowing communication through text, email, and voice messages. It replaced the NIXLE platform in January 2020. Preparedness and response capabilities are maintained and enhanced when responsible staff train and exercise together on an ongoing basis.				
# participants in SNAP	6,068	6,607	7,000	N/A
# participants in FortWorthTexasAlerts	65,984	157,278	200,000	N/A
Community Risk Reduction				
Proactive outreach to the community providing fire and other emergency risk reduction education/information.				
# of commercial fire inspections completed	4,175	3,759	7,500	9,900
# citizens who received public education	62,949	23,878	75,000	75,000
Emergency Call Center/Dispatch				
Answer 911 calls for emergency assistance and dispatch appropriate Fire Department response teams.				
Emergency calls answered within 15 seconds 95% of the time	98.2%	95.6%	95.0%	100%
Emergency calls processed within 64 seconds 90% of the time	77.9%	75.2%	90.0%	100%

General Fund

Human Resources DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted Amount %	
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,641,112	3,885,374	3,885,374	4,143,711	258,337	6.65%
Gen Operating & Maintenance	973,266	1,593,774	1,593,774	1,610,873	17,099	1.07%
Expenses	\$ 4,614,378	\$ 5,479,148	\$ 5,479,148	\$ 5,754,584	\$ 275,436	5.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	36.00	34.43	37.00	35.43	1.00	1.00
Group Health and Life Insurance	10.00	8.80	10.00	7.75	-	(1.05)
Retiree Healthcare Trust	-	1.20	-	2.25	-	1.05
Risk Financing	15.00	15.00	15.00	15.00	-	-
Total	61.00	59.43	62.00	60.43	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

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

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

FY2022 DISCUSSION

Adopted Budget increased \$275,436 due to reclassification of key positions and the addition of a Time and Labor position.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Employee Health & Well-Being				
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.				
90% of health plan members complete all 3 Virgin Pulse requirements.	90%	90%	90%	90%
9% utilization of the Employee Assistance Program.	9%	9%	11%	11%
Employee Relations/Labor Relations				
The Employee Relations Section conducts neutral investigations of disciplinary appeals and complaints based on discrimination and retaliation, coordinates defense of unemployment insurance claims, administers the EthicsPoint hotline, conducts training for new employees, Human Resources Coordinators and Medical Records Custodians across the organization, and provides guidance on and updates the City's Personnel Rules and Regulations.				
90% of Step 1b disciplinary appeal decisions are issued within 25 business days.	90%	90%	90%	90%
% of employee satisfaction surveys will indicate they are satisfied with the FMLA/ADA vendor's services.	85	85%	85%	85%
95% of Civil Service discipline documents scanned into LaserFiche within 1 business day of receipt.	100%	100%	100%	100%
Employee complaint investigations will be completed within 60 calendar days – NEW Effective 10/1/2020	100%	100%	100%	100%
Classification & Compensation/Civil Service Testing				
The division provides professional research and recommendations regarding inquiries on the proper classification and compensation levels of the City's workforce in accordance with local, state, and federal guidelines. These activities include but are not limited to administration of all CFW compensation plans, job analysis, and job classification validation studies to ensure internal/external market equity.				
Complete 90% of Classification Action Requests (CARs) within 60 days.	90%	90%	90%	90%
Average annual employee turnover rate.	Less than Prior Year	Less than Prior Year	Less than Prior Year	Less than Prior Year
99% of promotional Police & Fire exam questions are upheld.	99%	99%	99%	99%

General Fund

Information Technology Solutions

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted Amount %	
Intergovernmental	663,877	-	670,913	-	-	0.00%
Charge for Service	12,765,909	12,452,360	12,452,360	12,188,589	(263,771)	-2.12%
Other	175,551	-	-	-	-	0.00%
Revenue	\$ 13,605,336	\$ 12,452,360	\$ 13,123,273	\$ 12,188,589	\$ (263,771)	-2.12%
Salaries & Benefits	18,169,086	17,919,459	17,782,124	18,785,523	866,064	4.83%
Gen Operating & Maintenance	19,890,687	20,232,129	20,369,464	22,551,541	2,319,412	11.46%
Transfer Out & Other	6,178,323	4,568,534	5,239,447	5,001,139	432,605	9.47%
Contra Accounts	(26,141,880)	(27,426,542)	(27,426,542)	(28,800,247)	(1,373,705)	5.01%
Expenses	\$ 18,096,216	\$ 15,293,580	\$ 15,964,493	\$ 17,537,956	\$ 2,244,376	14.68%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	159.00	157.98	158.00	156.98	(1.00)	(1.00)
Total	159.00	157.98	158.00	156.98	(1.00)	(1.00)

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

The Infrastructure Engineering Bureau consists of the following divisions: Platform Technologies, Network Services, Data Center Operations, and Support Services. Platform Technologies provides server and storage operations and supports email administration. Network Services operates and maintains the city's data network

General Fund

and telephone systems. Data Center Operations provides 24/7 support and monitoring of all of the city's IT systems and infrastructure. Support Services includes desktop and hardware divisions that manage the city's computing functions and devices. This bureau also leverages Help Desk support to provide IT technical assistance and services for all city departments.

The Services Bureau consists of the following divisions: Application Services and Business Analysis & Planning. The Application Services includes application development and implementation of software systems together with computer-aided dispatch (CAD) division for public safety along with 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 Enterprise Bureau is responsible for the operations and maintenance of the city's ERP System, Security Division, Radio Division, and Finance 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. 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 of the department.

FY2022 DISCUSSION

- The adopted budget includes a decrease of \$125,425 for one Sr. Business Process Analyst position that was transferred to Development Services.
- The adopted budget includes a \$270,003 increase due to a 4% Pay for Performance increase.
- The adopted budget includes a \$2,319,412 increase in Other Contractual Services due to an increase of pre-authorized city contracts and an addition of transfer contracts.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
1.1 Analysis and Planning				
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.				
Each active project has a weekly status report	70%	78%	85%	100%
Projects are completed on or before the Original Planned Completion Date	N/A	N/A	40%	100%
Capital Projects that are approved by October 1 are initiated by April 1 of the following year	N/A	N/A	85%	100%
Secure Socket Layer (SSL) Certificates are renewed at least 30 days prior to expiration.	96%	53%	95%	100%
1.2 Applications and Databases				
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.				
HEAT Tickets met Service Level Objectives Incident Tickets severity 0 and 1	92%	100%	90%	100%
HEAT Tickets met Service Level Objectives Incident Tickets severity 2 resolved within 2 business days.	92%	100%	75%	N/A
HEAT Tickets met Service Level Objectives Incident Tickets severity 3 resolved within 2 business days.	97%	97%	90%	100%
Applications and Databases - HEAT Tickets met Service Level Objectives - Severity 2 and 3	N/A	N/A	90%	100%
HEAT Tickets met Service Level Objectives Incident Tickets severity 4 resolved within 4 business days	90%	97%	90%	100%
1.3 ITS Finance				
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	N/A	Not Measured

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	N/A	Not Measured
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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	N/A	Not Measured
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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	99.97%	99.41%	100%	100%
Public Safety Internet Availability	100.00%	99.98%	99%	100%
All other Intranet Availability	N/A	99.91%	99%	100%
Server Patching	N/A	91.00%	90%	100%
Server Uptime	N/A	99.97%	98%	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.

Initial outage communication distributed within 15 minutes of an outage	100%	100%	90%	100%
Execution of After Action Reports for outages within 3 days after event	100%	80%	90%	100%
Safety and Security - Badge access request completed within 24 hours	N/A	N/A	90%	100%
Safety and Security - Incidents resolved within 7 days	N/A	N/A	90%	100%

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.

Customers satisfied with response to IT requests/tickets.	94%	94%	97%	100%
Completion of computer unit refreshes on schedule.	300%	110%	95%	100%
Patch Management - Endpoints	N.A	N.A	90%	100%
Average Abandonment rate not higher than 7.5%	8.18%	8.77%	10%	0%
Reopening Tickets - % of tickets reopened	N.A	N.A	15%	0%

General Fund

2.4 Radio Services

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

Meet service level targets for response to incident tickets	N.A	96.00%	95.00%	100%
Availability for the Fort Worth Regional Radio System	100.00%	100.00%	99.99%	100%
Communications availability of all outdoor warning sirens	N.A	N.A	99.73%	100%

3.1 Cybersecurity

Provides services required to protect the confidentiality and integrity of the City's information assets.

% of employees have completed cyber security awareness training.	94%	97%	99%	100%
# of security risk assessments performed on City systems	23	51	12	no limit

General Fund

Library

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	111,187	271,057	271,057	238,903	(32,154)	-11.86%
Fines & Forfeitures	32,581	9,479	9,479	9,479	-	0.00%
Use of Money & Property	590	301	301	301	-	0.00%
Other	16,777	3,810	3,810	3,810	-	0.00%
Revenue	\$ 161,135	\$ 284,647	\$ 284,647	\$ 252,493	\$ (32,154)	-11.30%
Salaries & Benefits	12,925,249	15,241,377	15,241,377	15,532,847	291,470	1.91%
Gen Operating & Maintenance	6,945,397	7,053,916	7,053,916	7,367,738	313,822	4.45%
Expenses	\$ 19,870,646	\$ 22,295,293	\$ 22,295,293	\$ 22,900,585	\$ 605,292	2.71%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	264.00	232.85	255.00	228.16	(9.00)	(4.69)
Library Automation Systems Sharing	1.00	1.00	-	-	(1.00)	(1.00)
Total	265.00	233.85	255.00	228.16	(10.00)	(5.69)

DEPARTMENT PURPOSE AND GOALS

The Fort Worth Public Library is a community gathering place for learning, self-discovery, shared experiences, and personal growth. The library's mission is "Building a community of learners, dreamers, and doers". The strategic focus areas for the library are:

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

The Department is divided into two divisions, Public Services, and System-Wide Services. The Public Services division comprises the Central Library, 15 branches, one satellite facility, 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 six operational units including Administrative Services, Communications, Data & Analytics, Facilities Management, Human Resources & Training, and Information Technology. Each has a unique responsibility to support the system-wide delivery of library services.

General Fund

FY2022 DISCUSSION

- The Adopted Budget increases by \$360,100 due primarily to the costs associated with implementation of a 4% salary increase for all general employees.
- The Adopted Budget increases by \$308,015 for the transfer of 1 AP and associated costs of the Integrated Library System to the General Fund.
- The Adopted Budget decreases by \$149,755 and 9 AP to offset the costs of reclassifying several positions at the start of FY2021.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Strategic Focus Area: Customer Engagement				
Reducing barriers to access, expanding the Library's reach, and evolving services beyond buildings				
Increase number of residents with active library cards by 5%	19,556	14,261	14,974	14,974
Increase checkout of library materials by 10%	664,058	505,886	556,475	556,475
Strategic Focus Area: Arts & Culture				
Contributing to the City's thriving arts scene while celebrating the past and embracing the future.				
Increase use of the Amplify817 service by 15%	4,325	7,236	8,232	8,232
Strategic Focus Area: Education & Growth				
Enriching out-of-school-time and making learning fun and enjoyable.				
Increase computer use by 10%: number of sessions	107,383	79,138	87,052	87,052
Increase computer use by 10%: number of hours	95,321	52,897	57,257	57,257
Strategic Focus Area: Books & Reading				
Cultivating a community of readers and serving as the literary hub for the City				
Increase checkout of library materials by 10%	2,731,462	2,964,030	3,260,433	3,260,433

General Fund

Municipal Court DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	2,449,589	3,450,885	3,450,885	3,145,441	(305,444)	-8.85%
Fines & Forfeitures	4,381,906	5,410,942	5,410,942	5,212,853	(198,089)	-3.66%
Other	506	-	-	-	-	0.00%
Revenue	\$ 6,832,001	\$ 8,861,827	\$ 8,861,827	\$ 8,358,294	\$ (503,533)	-5.68%
Salaries & Benefits	12,025,755	11,639,148	11,639,148	11,971,476	332,328	2.86%
Gen Operating & Maintenance	2,151,895	2,778,150	2,778,150	2,274,729	(503,421)	-18.12%
Transfer Out & Other	-	-	-	600,000	600,000	0.00%
Expenses	\$ 14,177,650	\$ 14,417,298	\$ 14,417,298	\$ 14,846,205	\$ 428,907	2.97%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	139.00	139.00	132.00	132.00	(7.00)	(7.00)
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	140.00	140.00	133.00	133.00	(7.00)	(7.00)

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, a virtual court/payment service at the Golden Triangle Library, and a twenty-four-hour/seven day a week virtual arraignment court serving the jail at 350 W. Belknap and magistrate processes. These courts have jurisdiction within the City of Fort Worth's territorial limits overall Class C misdemeanor criminal cases brought under City ordinances and /or the Texas Penal Code. These cases are punishable by a fine only. The Department also processes civil parking cases filed within the territorial limits of the City of Fort Worth. The court's mission is to provide justice through the resolution of cases and quality service in a court environment.

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

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

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

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

General Fund

Court and Golden Triangle Library satellite service location 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 service. The Division is also responsible for patrolling approximately 3,560 acres of the Lake Worth recreational area, the Fort Worth Nature Center and Refuge, area leased-property neighborhoods, and 14 surrounding City-owned parks.

FY2022 DISCUSSION

- The Adopted Budget decreases by \$459,000 due to a reduction in building rental expenses
- The Adopted Budget increases by \$600,000 for a transfer to the Municipal Parking Fund
- The Adopted Budget decreases by \$57,017 and 1 AP due to elimination of a Municipal Court Clerk position.
- The Adopted Budget includes the reduction of 6 clerk positions. A portion of budget is retained to accommodate the reclass of 2 Sr. Business Process Analysts, however, overall savings are generated.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Records and Case Management				
Maintain court records and requests for records.				
% of citations that are entered within 3 business days of filing with the court	95%	95%	98%	100%
Adjudication				
Preside over jury and non-jury trials, arraign defendants on Class C misdemeanors, review and issue alias and capias pro fine arrest warrants.				
% of warrants reviewed within 15 days of docket date	82%	61%	90%	90%
Teen Court				
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	98%	78%	92%	92%
Financial Management				
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%	100%	100%	100%
Collections & Enforcement				
Manage the in-house collections program for Time Payment Plans, community service activities and credit time served requests.				
% of community court applications scheduled for the next available docket within 5 business days	100%	100%	100%	100%
Warrants				
Serve warrants and apprehend defendant who have active warrants, serve summons, and participate in prisoner transfer				
Total # of warrants served annually	26,161	7,793	18,000	18,000
Building Security				
Maintain security in Court buildings as well as the City Hall.				
# of prohibited items prevented from entering City Hall	992	760	360	360
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	1,651	1,854	1,500	1,500
# of water safety checks conducted annually	5,172	2,779	900	900

General Fund

Warrant Clerks

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

# of warrants reviewed annually	238,779	195,000	84,000	79,000
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General Fund

Neighborhood Services

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	549,047	816,781	816,781	543,869	(272,912)	-33.41%
Use of Money & Property	164,510	179,085	179,085	175,676	(3,409)	-1.90%
Other	2,502	4,281	4,281	4,281	-	0.00%
Revenue	\$ 716,059	\$ 1,000,147	\$ 1,000,147	\$ 723,826	\$ (276,321)	-27.63%
Salaries & Benefits	4,217,354	4,423,250	4,423,250	4,607,300	184,050	4.16%
Gen Operating & Maintenance	2,255,898	2,429,532	2,429,532	2,660,884	231,352	9.52%
Transfer Out & Other	3,430,000	3,529,000	3,529,000	3,881,000	352,000	9.97%
Expenses	\$ 9,903,252	\$ 10,381,782	\$ 10,381,782	\$ 11,149,184	\$ 767,402	7.39%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	127.00	64.88	127.00	64.88	-	-
Grant Funds	105.00	101.15	105.00	101.15	-	-
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	240.00	174.03	240.00	174.03	-	-

Note: FY21 Grant Funds FTE is 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 the quality of life for residents by strengthening neighborhoods. Services are delivered through the following divisions: Housing and Community Development, Administrative Financial Services, Community Services and Neighborhood Community Centers, Neighborhood Development and Infrastructure, Compliance and Planning, and Rehabilitation and Home Improvements.

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

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

General Fund

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

The Neighborhood Development and Infrastructure (formerly Neighborhood Stabilization and Outreach) Division addresses systemic neighborhood issues and fosters resident self-sufficiency through the coordination of the Neighborhood Improvement Strategy (NIS). This division uses the Neighborhood Profile Area data developed by the Development Services Department to select NIS areas. Additionally, they 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 managing the Alleyway Maintenance Program.

The Rehabilitation and Home Improvement Division deliver home repair services to low-income homeowners through the Priority Repair, Weatherization, Veterans, 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 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 administers the HUD grant-funded Social Service contracts with non-profit agencies.

FY2022 DISCUSSION

The adopted budget has an increase of \$767,402 due to a change in other contractual services.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Community Action Partners				
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.				
meet or exceed the targeted number of 75 clients that will transition out of poverty per TDHCA guidelines			75	76
Housing Programs				
Service provision includes home repairs, energy conservation and home weatherization, and home ownership assistance thereby strengthening and stabilizing neighborhoods.				
85% of exit surveys completed providing an overall service rating of 4 (good) or above on a 5 point scale			85%	85%
Neighborhood Development				
Service provision includes engaging partners, investing federal entitlement funds, leveraging resources, and/or promoting the NEZ and Emergency Rental Assistance programs as a tool to develop, revitalize, and stabilize neighborhoods and households.				
Meet Treasury deadlines for rental assistance programs by disbursing at least 20% of total annual funds each quarter			20%	20%
Fiscal Management				
Service provision includes reviewing and applying for grant opportunities, leveraging public investments in challenged neighborhoods, and ensuring payments are processed in a timely manner for services rendered.				
90% of completed invoices will be paid within 30 days by the Financial Management Division			90%	95%

General Fund

Non Departmental DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Other	11,789	-	-	-	-	0.00%
Transfer In	76,407	-	-	-	-	0.00%
Revenue	\$ 88,196	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	(0)	7,703,015	3,297,401	8,478,015	775,000	10.06%
Gen Operating & Maintenance	-	1,629,983	687,540	3,886,700	2,256,717	138.45%
Transfer Out & Other	1,145,000	1,145,000	1,145,000	1,145,000	-	0.00%
Expenses	\$ 1,145,000	\$ 10,477,998	\$ 5,129,941	\$ 13,509,715	\$ 3,031,717	28.93%

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 FY2022, the major Non-Departmental accounts include, but are not limited to, separation leave costs for General Fund employees and civil service employees, election costs, training and education, the Tuition Reimbursement Program, and non-recurring other contractual costs. Also earmarked from Non-Departmental, is an annual subsidy to support stability of the Municipal Golf Fund and Pay-as-you-go capital intended for community partnerships.

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

FY2022 DISCUSSION

The FY2022 Adopted Budget for Non-Departmental increases by \$3.0M. In FY2021, the city strategized fiscal stewardship in the light of COVID-19 impacts and funding was streamlined and reallocated to high priority initiatives. For the current year, general employee salary assistance and other contractual costs are increasing back to standard levels.

General Fund

Park and Recreation DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	1,414,768	2,856,633	2,856,633	2,425,209	(431,424)	-15.10%
Use of Money & Property	(45,416)	168,869	168,869	145,717	(23,152)	-13.71%
Other	29,220	25,587	25,587	30,655	5,068	19.81%
Transfer In	306,264	300,084	300,084	299,950	(134)	-0.04%
Revenue	\$ 1,704,836	\$ 3,351,173	\$ 3,351,173	\$ 2,901,531	\$ (449,642)	-13.42%
Salaries & Benefits	20,084,078	21,397,169	21,820,984	22,403,006	1,005,837	4.70%
Gen Operating & Maintenance	23,203,198	27,928,599	27,912,823	27,826,965	(101,634)	-0.36%
Transfer Out & Other	8,462,414	5,057,372	5,057,372	5,492,974	435,602	8.61%
Expenses	\$ 51,749,689	\$ 54,383,140	\$ 54,791,179	\$ 55,722,945	\$ 1,339,805	2.46%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	566.00	337.95	573.00	344.43	7.00	6.48
Community Tree Planting	-	4.40	-	4.40	-	-
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Capital Funds	-	10.50	-	10.50	-	-
Municipal Golf	81.00	53.03	81.00	53.03	-	-
Grant Funds	-	-	13.00	6.24	13.00	6.24
Total	655.00	413.88	675.00	426.60	20.00	12.72

DEPARTMENT PURPOSE AND GOALS

The Park & Recreation Department is responsible for planning, designing, developing, and maintaining the city's network of parks, as well as the planning and administration of the city's recreational programs. The Department is organized into five divisions.

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

The Park Operations Division manages the General Fund operations for the Water Gardens; park reservations; contract management (except construction), including contract instructors for the Park & Recreation and Neighborhood Services Departments, leases/licenses, professional services, and adopt-a-park programs; and grounds maintenance for the city parks, medians, rights-of-way, commercial corridors, tax-foreclosed properties and some of the 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, the Log Cabin Village, the Fort Worth Nature Center & Refuge, Forest Park and Marine Park Pools, Sycamore Sprayground, and the contracts to operate the

General Fund

Northpark YMCA and McDonald YMCA pools. The division operates the following: Mobile Recreation, Summer Day Camp, and After School Programs; Youth Sports; and the CCPD-funded Late Night Program (FW@6) at the Sycamore Community Center.

The Planning and Resource Management Division manages the park system needs and inventory, new parkland acquisition, oversight of park development projects, park system infrastructure maintenance, in-house small capital project construction, and the care of trees on city-owned property and rights-of-way. Additionally, this division is responsible for tracking the revenues and expenditure of park gas well funds and park dedication fees 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.

FY2022 DISCUSSION

- The Adopted Budget increases by \$477,172 for costs associated with implementation of a 4% salary increase for all general employees (including related FICA and retirement benefits).
- The Adopted Budget increases by \$196,382 and 3 AP to operate and maintain the new Alliance Park.
- The Adopted Budget increases by \$188,863 and 2 AP to help operate and support the renovated Diamond Hill Community Center.
- The Adopted Budget increases by \$158,867 for additional maintenance costs.
- The Adopted Budget increases by \$105,572 for additional equipment lease costs.
- The Adopted Budget increases by \$88,336 and 1 AP for a Business Process Analyst II position to administer the ACTIVENet program.
- The Adopted Budget decreases by \$7,254 and increases 1 AP for an additional Maintenance Worker for the Park Operations' North District. The position is offset by a reduction in overtime costs.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Resource Management & Maintenance				
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	67%	100%	100%	100%
% of priority 3 park infrastructure work orders completed within 10 working days	70%	37%	90%	90%
% of priority 4 park infrastructure work orders completed within 4 months	46%	44%	50%	75%
Planning & Development				
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	1,705	1,711	1,731	1,734
Meet city-wide park land dedication standard of providing at least 3.75 acres of Community Based parkland per 1,000 people	5,325	5,580	5,640	5,640
Conservation & Preservation				
Preserve and enhance the city's natural, historical and cultural developed resources.				
% of priority 1 & 2 emergency forestry work orders completed within 2 days	82%	91%	100%	100%
% of traffic divider contract mowing sites completed on schedule	92%	97%	100%	100%
% of ROW contract mowing sites completed on schedule	79%	82%	100%	100%
Recreational Opportunities				
To develop and provide programmatic opportunities to meet the needs and desires of the community that encourages healthy lifestyles.				
# level 1 soccer field rentals	8,207	11,981	12,580	5% increase
# community center memberships	4,548	5,548	5,825	5% increase
Park & Recreation Facilities				

General Fund

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

# park reservations	881	681	945	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	415	583	612	5% increase
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General Fund

Planning and Data Analytics

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Transfer In	-	-	-	746,254	746,254	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 746,254	\$ 746,254	0.00%
Salaries & Benefits	2,491,798	3,110,229	3,010,229	3,327,347	217,118	6.98%
Gen Operating & Maintenance	3,743,516	3,389,483	3,489,483	5,408,232	2,018,749	59.56%
Expenses	\$ 6,235,314	\$ 6,499,712	\$ 6,499,712	\$ 8,735,579	\$2,235,867	34.40%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	27.00	27.00	28.00	28.00	1.00	1.00
Total	27.00	27.00	28.00	28.00	1.00	1.00

DEPARTMENT PURPOSE AND GOALS

The Planning and Data Analytics Department was formed in January 2020 to align the planning and budgeting activities of the City more closely with its long-range goals and strategies and enable greater staff engagement on critical issues. The Department is responsible for forecasting demographic and economic trends as well as municipal revenues and expenditures; analyzing the fiscal impact and return on investment of policy options; conducting a variety of citywide and small-area planning studies; and, conducting performance and budget analyses to increase the efficiency and effectiveness of municipal operations. Fully implemented, the department will produce a series of four interrelated documents each year: the Comprehensive Plan, a Strategic Plan for the organization, the five-year Capital Improvements Program, and the annual Operating Budget.

The Planning & Data Analytics Department is composed of three divisions: The Operations Planning Division, the Land Use Planning Division, and the PDA Administration Division.

The Operations Planning Division is responsible for supporting city departments to 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, property tax assessments, and revenue and expenditure trends throughout the year. The Operations Planning 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. Additionally, this division is responsible for supporting departments with the tools and training necessary to improve employee and operational performance and efficiency. The division encourages accountability through monitoring and reporting measures, oversees the department's business plans, promotes continuous improvement through Lean training, conducts surveys, operational reviews, and benchmarking to evaluate a department's efficiency and resource allocation.

The Land Use Planning Division is responsible for long-range planning for Fort Worth's growth and development. In addition, the Division promotes and facilitates central city revitalization and the development of walkable urban places. Through the planning and implementation of the Urban Village Development Program and Transit-

General Fund

Oriented Development, the Land Use Planning Division works to create and document higher returns on public investment, and to promote development forms in other locations that yield similar high-value results. Working with a variety of stakeholders and City departments, the Land Use Planning Division also supports watershed, open space, and active transportation planning. In addition, the Division coordinates the City's efforts on the Trinity River Vision Project. They work with the TRVA board, CMO, TxDOT, NCTCOG, TRWD, and City staff to support the creation and development of Panther Island.

FY2022 DISCUSSION

- The adopted budget increased \$217,118 due to the addition of a Planning Assistant position, an increase in health insurance costs and the reclassification of a Lean Administrator.
- The adopted budget increased \$2,018,749 due to the addition of the Public Art program to the department, an increase in contractual services due to redistricting software and an increase in Consultant and Other Professional Services due to an increase in property tax fees charged to the department.
- The adopted budget increased \$80,223 for a 4% pay for performance increase.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Operations Planning Division				
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)	-3.8%	10.7%	≤3%	≤3%
% variance in property tax (budget v actual receipts)	-0.8%	2.3%	≤3%	≤3%
Land Use Planning Division				
Provide planning and policy advice to City officials and the community on growth and development; implement special district capital projects; facilitate central city revitalization; and promote the development of walkable urban places, in accordance with the Comprehensive Plan.				
# residential units added within designated mixed-use and urban residential areas	2,455	3,437	2,500	2,500
Building permit value within designated mixed-use and urban residential areas	\$1,130 M	\$718.3 M	\$700 M	\$700 M

General Fund

Police

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
License & Permits	17,445	30,300	30,300	30,000	(300)	-0.99%
Intergovernmental	496,286	-	219,782	-	-	0.00%
Charge for Service	905,457	1,113,831	1,113,831	991,500	(122,331)	-10.98%
Use of Money & Property	2,698	-	-	-	-	0.00%
Other	405,418	569,784	569,784	578,500	8,716	1.53%
Transfer In	838,253	607,810	607,810	607,810	-	0.00%
Revenue	\$ 2,665,557	\$ 2,321,725	\$ 2,541,507	\$ 2,207,810	\$ (113,915)	-4.91%
Salaries & Benefits	234,159,932	240,754,634	240,725,881	251,114,447	10,359,813	4.30%
Gen Operating & Maintenance	27,916,561	31,943,086	32,178,868	31,136,461	(806,625)	-2.53%
Capital Accts	-	16,000	-	-	(16,000)	-100.00%
Debt Service Accts	263,773	273,625	273,625	273,625	-	0.00%
Transfer Out & Other	94,615	-	28,754	-	-	0.00%
Expenses	\$262,434,881	\$272,987,345	\$273,207,127	\$282,524,533	\$ 9,537,188	3.49%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	1,915.00	1,891.56	1,919.00	1,895.06	4.00	3.50
Crime Control and Prevention District	321.00	308.98	342.00	329.98	21.00	21.00
Grants/Other	3.00	16.00	3.00	16.00	-	-
Total	2,239.00	2,216.54	2,264.00	2,241.04	25.00	24.50

Note: FY21 General Fund FTE and Grants/Other AP and FTE are restated

DEPARTMENT PURPOSE AND GOALS

The Police Department, under the direction of the Chief of Police, develops and implements programs to deter crime and 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 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 areas of the city and includes directed response teams, the traffic division, and patrol support services, which includes tactical medics, crisis intervention, homeless outreach, civilian response teams, and air patrol. The

General Fund

Support Bureau provides further policy support in the form of detective and investigative presence, intelligence, community programs, records and property room, the crime lab, and specialized functions including but not limited to SWAT, Narcotics, and Gang. The Finance/Personnel Bureau provides the administrative foundation necessary to manage departmental finances, maintain the workforce operate the communications center and provide for departmental training needs.

FY2022 DISCUSSION

- The Adopted Budget increases by \$7,228,904 due to an updated Meet and Confer agreement for civil service employees.
- The Adopted Budget increases by \$912,297 due primarily to the costs associated with implementation of a 4% salary increase for all general employees.
- The Adopted Budget decreases by \$531,780 for reduced Information Technology allocations.
- The Adopted Budget increases by \$264,701 for increased Risk allocations.
- The Adopted Budget increases by \$146,673 for increased Workers Compensation allocations.
- The Adopted Budget increases by \$130,154, and 1 AP for an additional Police Sergeant position.
- The Adopted Budget increases by \$262,108 and 2 AP for two Internal Affairs Sergeant positions.
- The Adopted Budget increases by \$0, and 1 AP for an Administrative Technician in the asset management division; \$93,995 of personnel costs are offset by supply cost reductions.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Crime Suppression				
Reduce and prevent crime through proactive and preventative measures.				
Crime rate for Crimes Against Persons (per 100,000 population) below 3-year average	1,358.45	1,093.41 (YTD)	1,356.64	< 1,487.76
Crime rate for Crimes Against Property (per 100,000 population) below 3-year average	3,544.69	2,555.74 (YTD)	3,680.94	< 4,068.3
Call Response				
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)	9:19	10:09	8:54	< 8:54
Citywide average Priority 2 Response Time (Time call received to on scene)	18:58	23:39	17:18	< 17:18
Citywide average Priority 3 Response Time (Time call received to on scene)	65:54	98:07	52:00	< 52:00
Community Policing				
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.				
Increase number of active volunteers in Police programs. (CODE Blue, CERT, MAC, CAPA)	797	686	800	800 or more
Training				
Recruit and train the most qualified, diverse applicants to become Fort Worth police officers.				
Match hiring demands associated with expansion and/or attrition by graduating qualified recruits	55	46	60	60
Increase number of diverse recruits graduated. (race and gender)	52.7%	54.5%	N/A	N/A
Support				
The Support Bureau oversees tactical and investigative services including Narcotics, Gang, SWAT, Intelligence, Violent Personal Crime, Special Victims Section, Victim's Assistance, and Forensics & Economic Crimes				
Clearance percentage for Homicide.	62.5%	65.5%	72.0%	72.0%

General Fund

Clearance percentage for Robbery	43.8%	27.8%	35.0%	35.0%
Number of FWPAL participants	613	405	400	400

General Fund

Property Management DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Charge for Service	259,353	289,634	289,634	201,442	(88,192)	-30.45%
Use of Money & Property	148,919	124,341	1,937,632	2,990,707	2,866,366	2305.25%
Other	19,864	26,831	26,831	43,470	16,639	62.01%
Transfer In	1,642,178	1,498,598	1,498,598	1,341,775	(156,823)	-10.46%
Revenue	\$ 2,070,313	\$ 1,939,404	\$ 3,752,695	\$ 4,577,394	\$ 2,637,990	136.02%
Salaries & Benefits	7,182,556	7,685,049	7,685,049	8,293,264	608,215	7.91%
Gen Operating & Maintenance	4,547,934	5,431,368	7,244,659	8,306,327	2,874,959	52.93%
Debt Service Accts	1,958,000	1,958,000	1,958,000	1,958,000	-	0.00%
Transfer Out & Other	7,345,000	6,918,000	6,918,000	7,363,000	445,000	6.43%
Expenses	\$ 21,033,490	\$ 21,992,417	\$ 23,805,708	\$ 25,920,591	\$ 3,928,174	17.86%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	94.00	83.82	100.00	87.37	6.00	3.55
Capital Funds	7.00	15.37	7.00	17.82	-	2.45
Equipment Services	107.00	108.80	107.00	108.80	-	-
Total	208.00	207.99	214.00	213.99	6.00	6.00

DEPARTMENT PURPOSE AND GOALS

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

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

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

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

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

General Fund

- The Contract Compliance Management Section administers janitorial and other related services contracts (Lawn Service, Pest Control, Solid Waste/Recycling, Restroom Deodorization, etc.) for General Fund facilities, as well as the Fleet Services division contractual services.
- 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.
- Fuel Services oversees 62 total fuel-related sites anchored by 6 larger multi-fuel sites. Full propane alternative infrastructure and fueling. This section is funded through the Fleet & Equipment Services Fund.

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

- The Real Property Section is responsible for acquiring land and property interest for the City of Fort Worth as it relates to capital improvement projects through offers, negotiations, and administrative processes.
- The Tax Foreclosed Property Section is responsible for managing the sales of tax-foreclosed and City surplus properties.
- The Lease Administration Section is responsible for identifying properties, negotiating lease terms and rates for the City of Fort Worth's use of the private property, and coordinating space planning with the Facilities Division for leasing of City-owned property.
- The Mineral Management Section coordinates and manages oil and gas mineral management activities for the City of Fort Worth including revenue, leases, surface agreements, pipeline agreements, and division orders.
- The Lake Worth Lease Management Section coordinates land management activities related to leases, licenses, sales, and management of properties owned by the City of Fort Worth.

FY2022 DISCUSSION

The adopted budget increased \$3,928,174 due to an increase in funding for the maintenance and operations for the New City Hall and the addition of six authorized positions to assist with the management and maintenance of the new property.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Facility Planning & Maintenance				
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	99%	100%	100%	100%
% of scheduled preventative building maintenance completed on time	82%	90%	95%	100%
% of routine work orders completed within 21 days	71%	80%	90%	100%
Acquisitions (Right-of-Way & Easements)				
Negotiate and acquire various land rights in support of capital improvement projects and city-wide initiatives according to federal and state regulations.				
% parcels for which 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)	55%	67%	100%	100%
% of parcels for which initial offer letters are sent within 7 days of final acceptance of appraisals	87%	87%	100%	100%
% of parcels acquired within 180 days of project start date. (Measure modified FY22)	56%	24%	50%	50%
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	88	50	60	120
Submit a minimum of 60 City-owned surplus properties to City departments for consideration for disposition	37	18	60	60

General Fund

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%	98%	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	-4%	-5%	-5%	-5%
Provide utility reports by month end for 6 City Departments to assist in effective budget monitoring	99%	100%	100%	100%
Process Utility Invoices within 5 days of receipt	100.0%	100%	100%	100%

General Fund

Transportation and Public Works

DEPARTMENT SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Other Tax	23,250	9,709	9,709	29,709	20,000	205.99%
License & Permits	61,802	60,624	60,624	60,624	-	0.00%
Charge for Service	1,220,673	7,278	7,278	161,000	153,722	2112.15%
Other	139,058	181,286	181,286	-	(181,286)	-100.00%
Revenue	\$ 1,444,783	\$ 258,897	\$ 258,897	\$ 251,333	\$ (7,564)	-2.92%
Salaries & Benefits	23,008,423	20,313,694	20,401,339	20,973,746	660,052	3.25%
Gen Operating & Maintenance	12,527,064	13,846,387	14,241,971	13,818,199	(28,188)	-0.20%
Transfer Out & Other	32,025,870	32,938,000	32,980,000	35,908,455	2,970,455	9.02%
Expenses	\$ 67,561,357	\$ 67,098,081	\$ 67,623,310	\$ 70,700,400	\$3,602,319	5.37%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
General Fund	227.00	216.55	228.00	220.80	1.00	4.25
Capital Funds	-	11.50	-	8.25	-	(3.25)
Stormwater Utility	112.00	110.95	112.00	110.95	-	-
Municipal Parking	18.00	18.00	18.00	18.00	-	-
Capital Project Services	114.00	114.00	114.00	114.00	-	-
Total	471.00	471.00	472.00	472.00	1.00	1.00

Note: Stormwater Utility FY21 AP is 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 cross funding sources based on functional efficiencies. The divisions within the Department include Business Support, Right-of-Way Management, Streets & Stormwater Operations, Stormwater Management, Regional Transportation and Innovation, Pavement Management, 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

The Right-of-Way (ROW) Management Division is responsible for the following: coordination, permitting, and inspection of private utility work within the ROW; providing communications, utility coordination, project documentation, and process improvement support to project delivery within the ROW, and for performing the City Engineer function including development and maintenance of infrastructure standards, specifications, policies and practices involved in the review and approval of engineering plans in the ROW.

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

The Streets Operations Division is responsible for street infrastructure and network maintenance. Street maintenance includes pavement repairs, pothole repairs, concrete restoration, and pavement preservation techniques. The Division also responds to emergencies resulting from natural disasters, like ice events or other emergencies that require road closures and/or assistance with heavy equipment and personnel.

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

The Transportation Management Division is responsible for traffic engineering services, the oversight of traffic safety programs, municipal parking, and the planning, maintenance, and operation of street lights, traffic signals, traffic signs, and roadway markings. The Division is also responsible for sidewalk and ADA projects. Safety programs include Vision Zero, Safe Routes to School, and ground transportation regulation.

FY2022 DISCUSSION

- The adopted budget increases 2.9M for transfer out to capital projects for maintenance.
- The adopted budget increases 1 AP for a Construction Inspector to address inadequate staff capacity in TPW ROW management.

General Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Street Maintenance				
Manage and maintain street infrastructure.				
# lane miles of pavement chip coating applied	21.3	9.2	18	18
Repair potholes within 48 hours, 90 - 95% of the time	99%	100%	97%	97%
Pavement Management				
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	78%	78%	70%	>70%
Stormwater Operations				
Manage and maintain stormwater infrastructure				
# miles of open channel drainage system maintained/restored	7.46	5.75	7	7
# drainage inlets cleaned and inspected	7,058	4,112	6,350	6,350
# acres of vegetation in drainage easements mowed	1,523	1,027	1,480	1,480
Transportation Engineering				
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	139	117	300	300
Conversion of residential street lights to LEDs within 75% Majority Minority Areas (MMAs).	913	752	275	275
Transportation Operations				
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.				
Number of instances signals go on flash due to equipment failure.	390	308	300	300
Traffic regulatory sign replacement within 4 hours of damage notification 95% of the time	97%	97%	95%	95%

General Fund

Transportation Planning

To strategically plan and maintain the multimodal transportation system through implementation of Vision Zero and sidewalk projects.

Install 10,000 linear foot of sidewalk within the 75% Majority Minority Areas (MMAs).	77%	78%	95%	95%
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Provide resolution to citizen requests for Traffic Engineering improvements in less than 60 days.	8,913	10,036	6,000	6,000
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Stormwater Program Development

Provide strategic leadership, direction, coordination, and collaboration with Service Providers for direct implementation of Program maintenance, mitigation, warning, and development review to achieve the mission of the Stormwater Management Program "to protect people and property from harmful stormwater runoff."

Perform condition assessment (CCTV inspection/evaluation) of X miles of critical storm drains a year to understand condition and prioritize project needs	16.8	23.2	35	35
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Perform 95% of initial site visit for non-emergencies storm water related customer calls / inquiries within 72 hours (3 business days).	NA	99%	95%	95%
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Perform 95% of initial site visit for emergencies storm water related customer calls / inquiries within 24 hours.	NA	0.99	95%	95%
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ROW Management

Provide strategic leadership, direction, coordination, and collaboration associated with ROW utilities, design/construction of facilities within the ROW, and supporting the City Engineer function

"Utility" Permitting: ROW Mgmt to respond to 90% of workflow steps in permitting within 3 working days	99%	99%	90%	90%
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Capital Project "Utility Coordination: 90% of Critical Projects achieve "cleared status" prior to construction start date	-	89%	90%	90%
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Public Information Request (PIR) Closeout: close 90% of TPW PIRs with 10 days of submission	-	85%	90%	90%
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Debt Service Funds



Debt Service Funds

Debt Service Fund Statement

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	18,115,116	4,447,182	4,447,182	3,074,790	(1,372,392)	-30.86%
Transfer In	268,717,309	138,417,728	370,093,390	132,440,031	(5,977,697)	-4.32%
Total Revenues	397,672,792	257,809,037	489,484,699	256,587,042	(1,221,995)	-0.47%
Use of Fund Balance	-	1,573,175	34,362,743	1,771,999	198,824	12.64%
Capital Accts	17,850	-	-	-	-	-
Debt Service Accts	402,751,025	252,638,368	522,065,616	254,611,148	1,972,780	0.78%
Transfer Out	3,877,121	-	-	2,975,650	2,975,650	0.00%
Total Expenses	406,645,996	252,638,368	522,065,616	257,586,798	4,948,430	1.96%
Contribution to Fund Balance	-	6,743,844	1,781,826	772,243	(5,971,601)	-88.55%
Revenues Over(Under) Expenses	\$ (8,973,204)	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

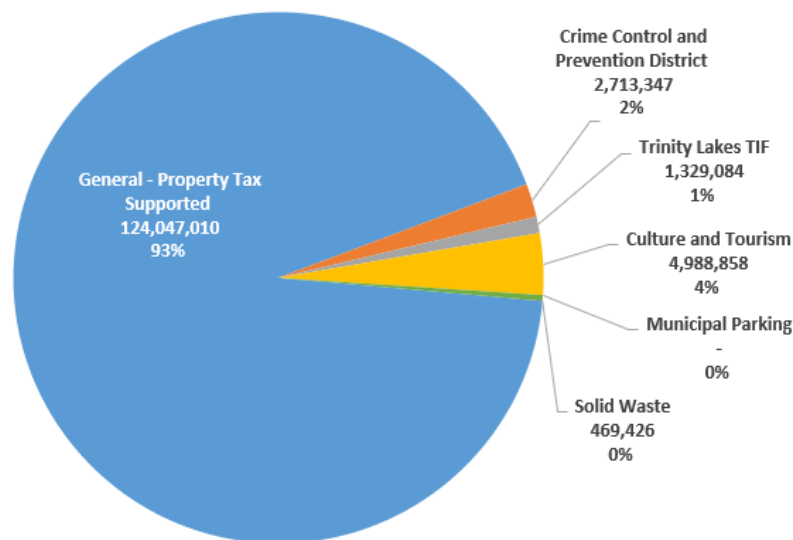
Debt service funds account for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the city. The city will utilize seven debt service funds to accumulate the resources to make principal and interest payments on existing bond issues. Debt service funds include the General Debt Service Fund, Culture and Tourism Debt Service Fund, Venue Debt Service Fund, Stormwater Debt Service Fund, Solid Waste Debt Service Fund, Municipal Parking Debt Service Fund, and a Water Debt Service Fund. The total FY2022 debt service requirements as of August 4, 2021, for all funds' outstanding debt are \$254,506,269 (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 (FY2022), \$133,547,724 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, a transfer from the Trinity Lakes TIF, and interest earnings. Projected revenues for debt service are as follows:

Current Property Tax	\$	120,022,221
Other Revenue	\$	8,167,221
	\$	128,189,442

State property tax law allows the city to levy a property tax to pay for its long-term (over 1 year) debt obligations and for the next fiscal year \$0.1475 (20.14%) of the total tax rate is devoted to paying long-term debt service obligations. For FY2022 the city’s combined adopted property tax rate is \$0.7325 per \$100 of assessed valuation with a 98.25% collection rate. This represents a \$0.15 decrease from the prior year’s property tax rate. The debt service levy rate of \$0.1475 per \$100 of assessed valuation is expected to yield approximately \$120 million which, along with other revenues, will allow the repayment of all current general debt obligations.

The State Constitution limits the tax rate to \$2.50 per \$100. Administratively, the Texas Attorney General will only allow up to \$1.50 per \$100 for all tax-supported debt. This amount is calculated at the time the bonds are sold and based on a 98.25% collection rate. Self-supporting debt does not count against the \$1.50.

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

Debt Service Fund

General Debt Service

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	110,745,231	114,944,127	114,944,127	121,072,221	6,128,094	5.33%
Charge for Service	95,136	-	-	-	-	0.00%
Use of Money & Property	10,116,492	4,097,182	4,097,182	3,074,790	(1,022,392)	-24.95%
Transfer In	30,753,141	2,771,134	106,857,659	4,042,431	1,271,297	45.88%
Use of Fund Balance	-	-	7,600,989	-	-	0.00%
Revenue	\$151,710,000	\$121,812,443	\$233,499,957	\$ 128,189,442	\$ 6,376,999	5.24%
Debt Service Accts	157,738,460	121,812,443	233,499,957	125,213,792	3,401,349	2.79%
Transfer Out & Other	-	-	-	2,975,650	2,975,650	0.00%
Expenses	\$157,738,460	\$121,812,443	\$233,499,957	\$ 128,189,442	\$ 6,376,999	5.24%

FUND PURPOSE AND GOALS

The General Debt Service Fund debt is used to provide funds for capital necessities including equipment purchases, upgrades, repairs, construction of buildings, streets, and infrastructure to meet the needs of the city. This includes the debt paid by property tax authority rather than debt paid by an enterprise fund revenue source. For the current year, the General Debt Service Fund is supporting \$2,975,650 in Municipal Parking Debt, due to the impacts of COVID negatively affecting the parking revenue stream. Since the enterprise revenue is not sufficient to support the debt, the debt has secondary coverage by property tax.

Tax-supported debt is shown in the following chart. Not included in the chart is \$100k in handling charges or the Municipal Parking debt mentioned above.

FY2022	Principal	Interest	Total Debt Service
	\$ 93,755,000	\$ 31,358,791	\$ 125,113,791
2012 Combination Tax	4,470,000	1,593,500	6,063,500
2012 General Purpose Ref	9,290,000	2,852,000	12,142,000
2013 General Purpose Ref	565,000	268,375	833,375
2013A Combination Tax	2,480,000	1,226,100	3,706,100
2013C Combination Tax	920,000	460,431	1,380,431
2014 General Purpose Ref	3,940,000	130,020	4,070,020
2015 General Purpose Ref	385,000	30,465	415,465
2015A General Purpose Ref	10,045,000	3,195,363	13,240,363
2016 General Purpose Ref	8,150,000	4,032,200	12,182,200
2016 Tax Notes	1,410,000	30,888	1,440,888
2017 Tax Notes	2,610,000	131,596	2,741,596
2018 General Purpose	2,250,000	1,489,145	3,739,145
2018 Tax Notes	1,790,000	342,250	2,132,250
2019 General Purpose	4,520,000	3,098,700	7,618,700
2019 Tax Notes	1,160,000	293,250	1,453,250
2020 General Purpose Ref & Imp	7,605,000	3,761,150	11,366,150
2020 Tax Notes	3,295,000	935,650	4,230,650
2021 Combination Tax	710,000	619,083	1,329,083
2021 Gen Purpose Ref (Taxable)	955,000	362,170	1,317,170
2021 General Purpose Ref & Imp	25,500,000	5,720,613	31,220,613
2021C Tax Notes	1,705,000	785,842	2,490,842

Debt Service Fund

Culture and Tourism Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	793,051	300,000	300,000	-	(300,000)	-100.00%
Transfer In	29,542,101	6,695,447	10,131,798	4,988,858	(1,706,589)	-25.49%
Use of Fund Balance	-	-	3,766,849	-	-	0.00%
Revenue	\$ 30,335,152	\$ 6,995,447	\$ 14,198,647	\$ 4,988,858	\$(2,006,589)	-28.68%
Debt Service Accts	29,462,981	6,698,647	14,198,647	4,988,858	(1,709,789)	-25.52%
Transfer Out & Other	3,877,121	296,800	-	-	(296,800)	-100.00%
Expenses	\$ 33,340,102	\$ 6,995,447	\$ 14,198,647	\$ 4,988,858	\$(2,006,589)	-28.68%

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest for each bond issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 3,870,000	\$ 1,118,858	\$ 4,988,858
2013 General Purpose Ref	1,865,000	37,300	1,902,300
2013B Combination Tax	490,000	28,955	518,955
2015A General Purpose Ref	-	177,250	177,250
2020 General Purpose Ref & Imp	1,395,000	767,600	2,162,600
2021 Gen Purpose Ref (Taxable)	120,000	107,753	227,753

Debt Service Fund

Venue Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	197,759	-	-	-	-	0.00%
Transfer In	12,966,919	15,005,217	12,955,829	15,013,829	8,612	0.06%
Use of Fund Balance	-	-	1,970,269	-	-	0.00%
Revenue	\$ 13,164,677	\$ 15,005,217	\$ 14,926,098	\$ 15,013,829	\$ 8,612	0.06%
Debt Service Accts	10,102,518	14,926,098	14,926,098	14,926,498	400	0.00%
Transfer Out & Other	-	79,119	-	87,331	8,212	10.38%
Expenses	\$ 10,102,518	\$ 15,005,217	\$ 14,926,098	\$ 15,013,829	\$ 8,612	0.06%

FUND PURPOSE AND GOALS

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

The following chart provides the principal and interest amounts for each bond issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 5,480,000	\$ 9,444,898	\$ 14,924,898
2017A Special Tax Rev	2,220,000	4,113,306	6,333,306
2017B Special Tax Rev	3,260,000	5,331,592	8,591,592

Debt Service Fund

Municipal Parking Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	25,032	-	-	-	-	0.00%
Transfer In	3,207,760	2,976,525	2,976,525	2,976,525	-	0.00%
Revenue	\$ 3,232,792	\$ 2,976,525	\$ 2,976,525	\$ 2,976,525	\$ -	0.00%
Debt Service Accts	3,207,750	2,976,525	2,976,525	2,976,525	-	0.00%
Expenses	\$ 3,207,750	\$ 2,976,525	\$ 2,976,525	\$ 2,976,525	\$ -	0.00%

FUND PURPOSE AND GOALS

The Municipal Parking Debt Service Fund is used to finance upgrades, repairs, and construction of city parking facilities. For the current year, parking revenues will not be sufficient to cover the debt, therefore general debt service will be supporting coverage of the obligation. This will be executed by a transfer in of funds from the General Debt Service Fund.

The following chart provides principal and interest by series for each bond issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 1,760,000	\$ 1,215,650	\$ 2,975,650
2016 General Purpose Ref	1,760,000	1,215,650	2,975,650

Debt Service Fund

Rock Creek PID Debt Service

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	32,590	-	-	-	-	0.00%
Use of Fund Balance	-	1,573,175	-	-	(1,573,175)	-100.00%
Revenue	\$ 32,590	\$ 1,573,175	\$ -	\$ -	\$(1,573,175)	-100.00%
Debt Service Accts	898,175	1,573,175	-	-	(1,573,175)	-100.00%
Expenses	\$ 898,175	\$ 1,573,175	\$ -	\$ -	\$(1,573,175)	-100.00%

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 that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures.

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

Debt Service Fund

Solid Waste Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	147,522	-	-	-	-	0.00%
Transfer In	504,988	484,620	484,620	469,426	(15,194)	-3.14%
Revenue	\$ 652,510	\$ 484,620	\$ 484,620	\$ 469,426	\$ (15,194)	-3.14%
Debt Service Accts	504,988	484,620	484,620	469,426	(15,194)	-3.14%
Expenses	\$ 504,988	\$ 484,620	\$ 484,620	\$ 469,426	\$ (15,194)	-3.14%

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 FY2022.

FY2022	Principal	Interest	Total Debt Service
	\$ 435,000	\$ 34,426	\$ 469,426
2015 General Purpose Ref	435,000	34,426	469,426

Debt Service Fund

Stormwater Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	804,130	-	-	-	-	0.00%
Transfer In	8,910,580	11,196,552	68,196,552	7,727,896	(3,468,656)	-44.88%
Use of Fund Balance	-	-	-	1,771,999	1,771,999	100.00%
Revenue	\$ 9,714,710	\$ 11,196,552	\$ 68,196,552	\$ 9,499,895	\$(1,696,657)	-15.15%
Debt Service Accts	8,794,925	8,799,726	66,414,726	9,499,895	700,169	7.96%
Transfer Out & Other	-	2,396,826	1,781,826	-	(2,396,826)	-100.00%
Expenses	\$ 8,794,925	\$ 11,196,552	\$ 68,196,552	\$ 9,499,895	\$(1,696,657)	-15.15%

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 FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 5,000,000	\$ 4,497,494	\$ 9,497,494
2016 Drainage Rev	945,000	486,775	1,431,775
2019 Drainage Rev Ref	1,425,000	1,051,431	2,476,431
2020 Drainage Rev Ref	2,630,000	2,959,288	5,589,288

Debt Service Fund

Water Prior Lien Debt Service

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	5,861,769	50,000	50,000	-	(50,000)	-100.00%
Transfer In	141,762,632	99,288,233	168,490,407	97,221,066	(2,067,167)	-2.08%
Use of Fund Balance	-	-	21,024,636	-	-	0.00%
Revenue	\$147,624,402	\$ 99,338,233	\$189,565,043	\$ 97,221,066	\$(2,117,167)	-2.13%
Debt Service Accts	151,173,854	95,367,134	189,565,043	96,536,154	1,169,020	1.23%
Transfer Out & Other	-	3,971,099	-	684,912	(3,286,187)	-82.75%
Expenses	\$151,173,854	\$ 99,338,233	\$189,565,043	\$ 97,221,066	\$(2,117,167)	-2.13%

FUND PURPOSE AND GOALS

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

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

The following chart shows principal and interest by series for each bond issuance with a payment due in FY2022. An additional minimal amount is included in debt service accounts that do not show below. This is due to external requirements in addition to budgetary needs.

FY2022	Principal	Interest	Total Debt Service
	\$ 63,715,000	\$ 32,821,152	\$ 96,536,152
2009 W&SS Revenue Bonds	815,000	-	815,000
2012 Water and Sewer Ref	3,065,000	477,625	3,542,625
2014 W&SS Ref and Imp	5,655,000	4,800,925	10,455,925
2015 W&SS Rev	1,855,000	439,179	2,294,179
2015A W&S Ref and Imp	9,100,000	4,249,044	13,349,044
2015B W&SS Rev	850,000	133,059	983,059
2016 W&SS Ref and Imp	4,425,000	2,327,025	6,752,025
2017 W&SS Rev	475,000	186,449	661,449
2017A W&SS Rev Ref Imp	775,000	3,610,650	4,385,650
2017B W&SS Rev	4,060,000	673,447	4,733,447
2018 W&SS Rev	890,000	1,844,994	2,734,994
2019 W&SS Rev	1,665,000	3,456,369	5,121,369
2020 W&SS Rev	3,115,000	111,562	3,226,562
2020A W&SS Rev Ref Imp	10,235,000	5,760,150	15,995,150
2021 W&SS Rev Ref Imp	16,735,000	4,750,677	21,485,677

Debt Service Fund

Water Sub Lien Debt Service

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Use of Money & Property	28,356	-	-	-	-	0.00%
Transfer In	39,456,192	-	-	-	-	0.00%
Revenue	\$ 39,484,547	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service Accts	40,867,375	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Expenses	\$ 40,867,375	\$ -	\$ -	\$ -	\$ -	0.00%

FUND PURPOSE AND GOALS

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

All debt obligations were relieved in FY2020 and no outstanding obligations remain for FY2022.



Special Revenue Funds



Special Revenue Fund

Alliance Maintenance Facility

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	405,776	236,900	236,900	437,066	200,166	84.49%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,330,514	1,738,778	1,738,778	1,700,668	(38,110)	-2.19%
Special Assessments	-	-	-	-	-	0.00%
Other	3,371,535	2,874,810	2,874,810	2,485,896	(388,914)	-13.53%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	601,534	2,869,729	486,386	(115,148)	-19.14%
Revenue	\$ 5,107,825	\$ 5,452,022	\$ 7,720,217	\$ 5,110,016	\$ (342,006)	-6.27%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	4,956,679	5,452,022	6,043,675	5,110,016	(342,006)	-6.27%
Capital Accts	-	-	1,676,542	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,956,679	\$ 5,452,022	\$ 7,720,217	\$ 5,110,016	\$ (342,006)	-6.27%

FUND PURPOSE AND GOALS

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

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

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

The objective and goal each year is to continue to identify, negotiate and execute long term leases to increase lease revenues and utility reimbursements to the City to operate the Facility and; with new leases, increase tenant

Special Revenue Fund

contributions to the Capital Reserve fund for the Central Utility Plant (CUP) to fund capital improvements as needed to the CUP resulting in the reduction of operational expenses.

FY2022 DISCUSSION

FY2022 Adopted budget includes a decrease in lease revenue and recovery of utilities by \$226K related to one less tenant and reduced revenues associated with GDC's bankruptcy. The budget also reflects an approximately \$342K decrease in expenses related to contractual services and utilities. This results in a reduction of \$115k in the use of fund balance.

Special Revenue Fund

Botanic Gardens

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	1,245,962	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	484,996	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	89,561	-	-	-	-	0.00%
Transfer In	3,598,531	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 5,419,050	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	3,420,675	-	-	-	-	0.00%
Gen Operating & Maintenance	1,999,137	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	261,434	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,681,246	\$ -	\$ -	\$ -	\$ -	0.00%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Botanic Garden	-	-	-	-	-	-
Total	-	-	-	-	-	-

FUND PURPOSE AND GOALS

The Fort Worth Botanic Garden (FWBG), founded in 1934, 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, various exhibits, festivals, and activities are also important offerings.

Special Revenue Fund

On May 19, 2020, the City Council authorized a management services agreement (M&C 20-0347) with the Botanical Research Institute of Texas, Inc. (BRIT). The agreement is effective October 1, 2020, with all operations for the Garden transitioning from the City of Fort Worth to management by BRIT.

FY2022 DISCUSSION

Under the new management agreement, all revenues, expenses, and budgetary responsibilities were transitioned to BRIT effective October 1, 2020. A new center in the PARD General Fund was established to administer the management fee due to BRIT and track annual operating obligations for insurance, utility maintenance, and personnel costs.

The FY2022 AP count holds at zero, as all positions were eliminated due to the transfer.

Special Revenue Fund

Community Tree Planting FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	13,121	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	1,500	-	-	-	-	0.00%
Transfer In	424,153	455,158	455,158	-	(455,158)	-100.00%
Use of Fund Balance	-	34,900	34,900	495,282	460,382	1319.15%
Revenue	\$ 438,775	\$ 490,058	\$ 490,058	\$ 495,282	\$ 5,224	1.07%
Salaries & Benefits	279,386	292,083	292,083	322,154	30,071	10.30%
Gen Operating & Maintenance	93,485	140,975	140,975	158,128	17,153	12.17%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	57,000	57,000	15,000	(42,000)	-73.68%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 372,872	\$ 490,058	\$ 490,058	\$ 495,282	\$ 5,224	1.07%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Community Tree Planting	-	4.40	-	4.40	-	-
Total	-	4.40	-	4.40	-	-

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

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

Special Revenue Fund

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.

FY2022 DISCUSSION

- The Adopted Budget decreases by \$42,000 for Capital Interfund Transfer Out for vehicle and equipment replacement purchases.
- The adopted budget increased by \$30,070 due primarily to implementing a 4% salary increase for all general employees.
- The adopted budget increases by \$21,042 for new ITS-related accounts.
- The adopted budget decreases by \$11,546 in Supply accounts.
- The adopted budget increases revenue by \$5,224 to fully fund the Community Tree Planting Program.
- The adopted budget increases by \$4,267 for Utility Repairs and Rentals accounts primarily associated with planned facility maintenance.
- The adopted budget increases by \$4,150 for Fleet Services Admin Charge expenses which were removed from the Fiscal Year 2021 Budget.
- The adopted budget increases by \$3,391 in Other Purchased Services accounts, primarily for newly added Insurance accounts.
- The adopted budget increases by \$215 for newly created Bank Charges associated with online payment of Tree Mitigation Fees.

Special Revenue Fund

Crime Control and Prevention District FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	5,931,419	6,797,805	6,797,805	6,437,053	(360,752)	-5.31%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	190,707	130,440	130,440	105,664	(24,776)	-18.99%
Special Assessments	-	-	-	-	-	0.00%
Other	356,882	17,582	17,582	211,103	193,521	1100.68%
Transfer In	140,773	411,000	411,000	187,501	(223,499)	-54.38%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 85,311,860	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%
Salaries & Benefits	40,813,154	47,760,665	48,388,570	51,586,018	3,825,353	8.01%
Gen Operating & Maintenance	15,793,651	20,691,517	19,822,902	25,891,633	5,200,116	25.13%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	21,491,305	18,118,280	18,358,990	17,458,319	(659,961)	-3.64%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 78,098,110	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District						
Neighborhood Services	8.00	8.00	8.00	8.00	-	-
Police	321.00	308.98	342.00	329.98	21.00	21.00
Parks and Recreation	8.00	8.00	8.00	8.00	-	-
Total	337.00	324.98	358.00	345.98	21.00	21.00

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, and again in 2020 for a ten-year period.

Special Revenue Fund

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

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

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

CCPD Goals:

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

Special Revenue Fund

CCPD – Neighborhood Services

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	633,642	755,352	755,352	792,257	36,905	4.89%
Gen Operating & Maintenance	25,541	92,907	92,907	81,312	(11,595)	-12.48%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 659,183	\$ 848,259	\$ 848,259	\$ 873,569	\$ 25,310	2.98%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	8.00	8.00	8.00	8.00	-	-

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, and most recently in 2020 for ten years.

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.

FY2022 DISCUSSION

The FY2022 Adopted budget decreased in General Operating & Maintenance due to the addition and/or increase in ITS and Risk allocations. There are no significant changes in service level.

Special Revenue Fund

CCPD – Park and Recreation DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries & Benefits	643,114	876,773	833,519	891,357	14,584	1.66%
Gen Operating & Maintenance	403,004	237,544	280,798	237,493	(51)	-0.02%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	163,500	163,500	-	(163,500)	-100.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 1,046,118	\$ 1,277,817	\$ 1,277,817	\$ 1,128,850	\$ (148,967)	-11.66%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	8.00	8.00	8.00	8.00	-	-
Total	8.00	8.00	8.00	8.00	-	-

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, and most recently in 2020 for a 10-year period.

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

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

The Gang Graffiti Abatement initiative aids in the removal of graffiti from tagged or vandalized properties.

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.

FY2022 DISCUSSION

The Adopted Budget decreases by \$163,500 due to one-time vehicle replacements funded in FY2021.

Special Revenue Fund

CCPD – Police

DEPARTMENT SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	78,692,079	79,213,635	79,213,635	87,994,649	8,781,014	11.09%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	5,931,419	6,797,805	6,797,805	6,437,053	(360,752)	-5.31%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	190,707	130,440	130,440	105,664	(24,776)	-18.99%
Special Assessments	-	-	-	-	-	0.00%
Other	356,882	17,582	17,582	211,103	193,521	1100.68%
Transfer In	140,773	411,000	411,000	187,501	(223,499)	-54.38%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 85,311,860	\$ 86,570,462	\$ 86,570,462	\$ 94,935,970	\$8,365,508	9.66%
Salaries & Benefits	39,536,398	46,128,540	46,799,699	49,902,404	3,773,864	8.18%
Gen Operating & Maintenance	15,365,107	20,361,066	19,449,197	25,572,828	5,211,762	25.60%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	21,491,305	17,954,780	18,195,490	17,458,319	(496,461)	-2.77%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 76,392,809	\$ 84,444,386	\$ 84,444,386	\$ 92,933,551	\$8,489,165	10.05%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Crime Control and Prevention District	321.00	308.98	342.00	329.98	21.00	21.00
Total	321.00	308.98	342.00	329.98	21.00	21.00

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.

Special Revenue Fund

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

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

FY2022 DISCUSSION

- The Adopted Budget increases by \$4,811,859 due to two additional police training classes containing 95 police trainees.
- The Adopted Budget increases by \$815,399 and 10 AP for additional Civilian Response Specialists.
- The Adopted Budget increases by \$480,328 and 4 AP for additional Police Detectives for crime investigation.
- The Adopted Budget increases by \$402,804 and 3 AP for three Internal Affairs Sergeant positions.
- The Adopted Budget increases by \$268,536 and 2 AP for neighborhood patrol officers.
- The Adopted Budget increases by \$134,268, and 1 AP for an additional Community Safety Sergeant position.
- The Adopted Budget increases by \$134,268, and 1 AP for an additional Field Training Sergeant position.

Special Revenue Fund

Culture and Tourism

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	15,011,518	20,595,023	18,804,328	20,526,113	(68,910)	-0.33%
License & Permits	5,250	15,500	15,500	5,500	(10,000)	-64.52%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	3,576,843	3,990,513	3,714,055	4,833,487	842,974	21.12%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,576,241	7,643,922	7,209,543	9,161,429	1,517,507	19.85%
Special Assessments	-	-	-	-	-	0.00%
Other	1,719,566	1,768,351	1,323,958	1,859,903	91,552	5.18%
Transfer In	2,216,407	1,210,641	1,210,641	3,691,893	2,481,252	204.95%
Use of Fund Balance	-	1,202,887	2,484,591	-	(1,202,887)	-100.00%
Revenue	\$ 28,105,824	\$ 36,426,837	\$ 34,762,616	\$ 40,078,325	\$3,651,488	10.02%
Salaries & Benefits	9,073,972	10,545,591	10,398,091	11,187,048	641,457	6.08%
Gen Operating & Maintenance	20,321,105	22,975,013	22,465,292	25,903,192	2,928,179	12.75%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,484,936	2,906,233	1,899,233	2,988,085	81,852	2.82%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 32,880,013	\$ 36,426,837	\$ 34,762,616	\$ 40,078,325	\$3,651,488	10.02%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Culture and Tourism Fund	135.00	135.00	135.00	135.00	-	-
Total	135.00	135.00	135.00	135.00	-	-

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.

Special Revenue Fund

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.

FY2022 DISCUSSION

- The Adopted Budget increases by HOT 7% increases by \$1,746,785
- Facility revenue increased by \$3,592,831
- The Adopted Budget increases by \$375,706 for contributions to fund balance.
- The Adopted Budget increases by \$350,000 for security services at WRMC.
- The Adopted Budget increased by \$2,841,222 due to increased rebates back to the Omni & Sheraton hotels

Special Revenue Fund

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated (YTD)	FY22 Target	Desired Level
Customer Experience				
Achieve average Customer Experience satisfaction score of 75% or better using new Net Promoter Score at WRMC	N/A	75%	75%	75%
Achieve average Customer Experience satisfaction score of 75% or better using new Net Promoter Score at FWCC methodology.	N/A	61%	75%	75%
Achieve Customer Service score of 90% or better for ODE	N/A	100%	90%	90%
Achieve Customer Service score of 90% or better for ETF	N/A	83%	90%	90%
Increase Social Media presence across all platforms by 20% for WRMC.	N/A	WRMC-29%	WRMC-20%+	WRMC-20%+
Increase Social Media presence across all platforms by 20% for FWCC.	N/A	FWCC-17%	FWCC-20%+	FWCC-20%+
Financial Performance				
Keep the percentage of reliance on HOT for PED operations under 30% for FY22.	N/A	27.89%	Under 30%	Under 30%
Process Improvement				
Revise/Review/Improve at least four (4) business processes per fiscal year WRMC-4; FWCC-4;Fin/Admin-4; ODE-2; ETF-2	N/A	100%	100%	100%
People Development				
100% of team members engaged in professional development activity per fiscal year	N/A	100%	100%	100%

Special Revenue Fund

Culture and Tourism 2% CY Tax

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	4,272,848	5,870,007	5,116,605	5,843,175	(26,832)	-0.46%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 4,272,848	\$ 5,870,007	\$ 5,116,605	\$ 5,843,175	\$ (26,832)	-0.46%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,691,447	5,870,007	5,116,605	5,843,175	(26,832)	-0.46%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 3,691,447	\$ 5,870,007	\$ 5,116,605	\$ 5,843,175	\$ (26,832)	-0.46%

FUND PURPOSE AND GOALS

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

On November 18, 1997, the City Council increased the Hotel Occupancy Tax Rate to 9%. 2% of the tax collected is to be used only for the construction 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 separate the 2% portion of the Hotel Occupancy Tax dedicated to the debt of facilities and expansion and improvements associated with the Fort Worth Convention Center 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.

Special Revenue Fund

FY2022 DISCUSSION

In March of 2020, the entire nation was impacted by the disaster declaration for the COVID-19 Pandemic effectively suspending all business for the hotel industry in Fort Worth into the beginning of the 2021 fiscal year. Even with state and local isolation and occupancy reduction orders rescinded, the recovery of the travel and tourism industry continued to be slow for the first half of FY2021 but has started to gain momentum in the summer of 2021. The revenue generated by the Hotel Occupancy Tax is estimated to increase by 13% in the FY2022 Adopted Budget. The Convention Center Legacy debt will be fully covered by revenue generated in the FY2022 year, without reliance on fund balance.

Special Revenue Fund

DFW Revenue Sharing FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	6,795,607	3,660,000	1,500,000	5,500,000	1,840,000	50.27%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	1,162,825	2,200,000	2,200,000	0.00%
Revenue	\$ 6,795,607	\$ 3,660,000	\$ 2,662,825	\$ 7,700,000	\$4,040,000	110.38%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	5,900,000	3,660,000	2,662,825	7,700,000	4,040,000	110.38%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 5,900,000	\$ 3,660,000	\$ 2,662,825	\$ 7,700,000	\$4,040,000	110.38%

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 separate the revenues of the DFW Revenue Sharing from the other revenue sources in the Culture & Tourism Fund. Revenues received in this fund remain dedicated to the debt and improvements associated with the Fort Worth Convention Center, the Will Rogers Memorial Center, and the new

Special Revenue Fund

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.

FY2022 DISCUSSION

In FY2022, it is anticipated that the tourism industry will begin to make the climb back to Pre-COVID levels. DFW revenues in FY2021 performed better than anticipated. FY22's budget is 52% more than FY21's. With a robust fund balance, the Will Rogers legacy debt will be fully covered along with a sizeable contribution to the Venue debt.

Special Revenue Fund

Culture and Tourism Proj Fin Zone

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	2,580,126	4,500,000	-	4,407,846	(92,154)	-2.05%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	30,532	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	4,011,130	1,189,334	1,189,334	-	(1,189,334)	-100.00%
Use of Fund Balance	-	-	1,283,473	-	-	0.00%
Revenue	\$ 6,621,788	\$ 5,689,334	\$ 2,472,807	\$ 4,407,846	\$(1,281,488)	-22.52%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	450,000	600,000	600,000	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	11,979,988	5,689,334	2,022,807	3,807,846	(1,881,488)	-33.07%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 11,979,988	\$ 5,689,334	\$ 2,472,807	\$ 4,407,846	\$(1,281,488)	-22.52%

FUND PURPOSE AND GOALS

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

This Fund is restricted to paying the debt associated with facility improvements and/or capital facility enhancements. This fund was established in FY2016 to separate the revenues of the Project Finance Zone from the other revenue sources in the Culture & Tourism Fund. The Project Finance Zone (PFZ) #1 was designated by Ordinance No. 21011-10-2013 in October 2013. The ordinance dedicates the increment from the growth in the 6% State Hotel Occupancy Tax, state sales tax, and state mixed beverage tax to pay bonds or other obligations to qualified projects. The State portion is separated from the City's 9% of the Hotel Occupancy Tax. 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.

Special Revenue Fund

FY2022 DISCUSSION

The FY2022 Adopted Budget increases by 54% due to the projected increase in HOT taxes as the post-COVID recovery continues as seen in the other funds. Unlike 2020, the fund will not exhaust all fund balance, rather will utilize DFW revenue share to restore the PFZ fund balance. 100% of the revenue received will be used to meet the debt on Dickies Arena. Additionally, due to an overpayment in 2020, the fund owes the State back \$1.8M. The total debt service payment is \$15M and the PFZ is only one source. . As with the other funds, returning to normal in a post COVID world will continue to bring uncertainty. But all indications point to a faster recovery than anticipated. The performance will continue to be monitored and new hotels in the zone will be captured as they come onboard. Five (5) new hotels have been added to the zone and more are planned in FY2022.

Special Revenue Fund

Arena Operating FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	3,828,736	6,000,000	4,250,000	4,323,995	(1,676,005)	-27.93%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	4,020	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	515,991	-	-	-	-	0.00%
Use of Fund Balance	-	2,859,285	2,390,264	-	(2,859,285)	-100.00%
Revenue	\$ 4,348,747	\$ 8,859,285	\$ 6,640,264	\$ 4,323,995	\$(4,535,290)	-51.19%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	515,991	8,859,285	6,640,264	4,323,995	(4,535,290)	-51.19%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 515,991	\$ 8,859,285	\$ 6,640,264	\$ 4,323,995	\$(4,535,290)	-51.19%

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 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.

Special Revenue Fund

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

FY2022 DISCUSSION

The revenues generated from these funds are transferred to the Arena Debt fund to pay the debt on Dickies Arena, and with the loss in events for FY2020 and FY2021, alternative resources were utilized to make debt payments in FY2021 including existing fund balances from the Culture and Tourism Public Finance Zone and surplus debt funds. With Dickie's arena events not returning until the last quarter of FY2021, all fund balance was utilized.

FY2022's budget will be 61% less than FY2021 and slowly recover with the hopes that the fund will finally benefit from a full year of events.

Special Revenue Fund

Economic Incentives

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	74,562	-	1,000,000	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	2,000,000	2,000,000	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 74,562	\$ -	\$ 1,000,000	\$ 2,000,000	\$2,000,000	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	1,000,000	2,000,000	2,000,000	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ 1,000,000	\$ 2,000,000	\$2,000,000	0.00%

DEPARTMENT PURPOSE AND GOALS

The Economic Incentives Fund was started with an initial deposit of \$4,575,896.00, which was transferred to the City from the LDC following the sale by the LDC of the 250 Lancaster project and the second deposit of \$400,000.00 also from the LDC from 250 Lancaster sales proceeds. On May 18, 2021, the LDC adopted a resolution authorizing the transfer of a portion of net proceeds from the Blue Mound Road Complex sale in the amount of \$1,000,000.00 to the City of Fort Worth to provide additional funding to the Economic Incentives Fund.

The Economic Incentives Fund is utilized to support projects that meet eligibility under Section 9, Technology Company Projects, and Section 14, Employment Designated Project Fund, in the Economic Development Program Policy for Grants Authorized by Chapter 380, as approved by City Council. Per the adopted Chapter 380 Incentive policy, the City may have cash reserves designated to incentivize businesses that commit to increasing employment levels at salary levels desired by the City. These cash reserves will be utilized to make cash grants, either upfront or following attainment of certain performance metrics, or loans. Existing Businesses will only be eligible for 380 Grants under this Section if the City is able to verify that they are receiving competing offers to relocate their operations outside of the City.

Special Revenue Fund

The following table reflects the maximum level of 380 Grants available to a qualifying business based on the required minimum salaries for net new full-time permanent jobs. All jobs must be filled and maintained for a minimum of 3 years in order to qualify. Remedies for enforcement of this requirement will be established in the Economic Development Program Grant Agreement.

Minimum Annual Wage Rate	Maximum Amount Per New Position
\$65,800 - \$80,389	\$1,000
\$80,390 - \$94,949	\$1,500
\$94,950 - \$109,499	\$2,000
\$109,500 or above	\$2,500

FY2022 DISCUSSION

The fund has approved four awards since inception for a total amount of \$2,090,750 which will be paid after verification of job commitments has occurred. These approved awards include; \$1,000,000 to Wesco/Incora Aircraft for the creation of 615 jobs, \$218,750 to Watts/PVI for the creation of 243 jobs, \$212,000 to Ariat International for the creation of 450 jobs, and \$660,000 to Smart Action for the creation of 81 jobs. Since these funds were provided by the Local Development Corporation, there is no impact to the general fund.

Special Revenue Fund

Environmental Protection FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,650,344	4,352,000	4,352,000	4,834,542	482,542	11.09%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	59,004	56,000	56,000	56,000	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 4,709,348	\$ 4,408,000	\$ 4,408,000	\$ 4,890,542	\$ 482,542	10.95%
Salaries & Benefits	2,002,846	2,156,491	2,056,491	2,028,400	(128,091)	-5.94%
Gen Operating & Maintenance	1,408,477	1,390,201	1,490,201	1,497,566	107,365	7.72%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	600,502	861,308	861,308	1,364,576	503,268	58.43%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,011,825	\$ 4,408,000	\$ 4,408,000	\$ 4,890,542	\$ 482,542	10.95%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Code Compliance	24.00	21.82	24.00	21.82	-	-
Grant Funds	5.00	7.68	5.00	7.68	-	-
Total	29.00	29.50	29.00	29.50	-	-

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. For 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

Special Revenue Fund

- Hazardous materials management and disposal (e.g., asbestos abatement)
- Air pollutant monitoring
- Municipal environmental compliance
- Environmental compliance inspection and audits
- Environmental compliance outreach and technical education
- Environmental emergency responses

The Environmental Protection Division staff examines and verifies the scope of each project request from other city departments. Examples of environmental services may include environmental site assessments, help with 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.

FY2022 DISCUSSION

The FY2022 Adopted Budget includes a revenue increase of \$483K due to growth in Environmental Fee collections over the past few years.

For expenses, Salary & Benefits are reduced by a net of \$128K as annual raises are more than cancelled out by a reduction of \$215K in Grant Salary Savings. Transfer Out & Other includes an increase of \$215K to make up for the reduction in salaries. This change is to ensure that the budget matches what will happen during the fiscal year, as recent years have seen salary actuals moved to the transfer out category later in the year.

The Transfer Out & Other category increases by \$503K due to the change above and an increase of \$495K in transfer out to capital, to fund projects in the FY2022 CIP. Reductions in Interfund Transfer Out of \$160K (amount that is sent to Water for providing billing services) and Contribution to Fund balance of \$67K balance out the category.

Service levels remain unchanged in the FY2022 Adopted Budget.

Special Revenue Fund

Municipal Golf FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,682,150	4,633,048	4,633,048	5,248,344	615,296	13.28%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	5,579	4,000	4,000	4,000	-	0.00%
Transfer In	395,000	395,000	395,000	395,000	-	0.00%
Use of Fund Balance	-	-	350,000	-	-	0.00%
Revenue	\$ 5,082,730	\$ 5,032,048	\$ 5,382,048	\$ 5,647,344	\$ 615,296	12.23%
Salaries & Benefits	2,458,507	2,719,966	2,679,966	2,836,841	116,875	4.30%
Gen Operating & Maintenance	1,799,808	2,177,391	2,190,009	2,193,263	15,872	0.73%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	123,891	123,891	133,191	123,891	-	0.00%
Transfer Out & Other	1,273	10,800	378,882	493,349	482,549	4468.05%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 4,383,478	\$ 5,032,048	\$ 5,382,048	\$ 5,647,344	\$ 615,296	12.23%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Golf Fund	81.00	53.03	81.00	53.03	-	-
Total	81.00	53.03	81.00	53.03	-	-

FUND PURPOSE AND GOALS

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

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

Special Revenue Fund

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

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

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

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

FY2022 DISCUSSION

- The Adopted Budget increases by \$144,123 for various allocation expenses.
- The Adopted Budget increases by \$148,138 to fund maintenance equipment replacements.

Special Revenue Fund

Special Donation

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	170,191	2,000,000	1,739,612	2,000,000	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	7,000	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	260,388	-	-	0.00%
Revenue	\$ 177,191	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	293,534	2,000,000	2,000,000	2,000,000	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 293,534	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.00%

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.

FY2022 DISCUSSION

There are no significant changes in service level represented in the FY2022 Adopted Budget.

Public Improvement District Funds



Public Improvement District Fund

PID #1 – Downtown

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	2,616,166	-	-	0.00%
Use of Money & Property	18,400	-	-	-	-	0.00%
Other	2,776,631	2,748,951	159,604	2,707,980	(40,971)	-1.49%
Transfer In	353,728	360,803	360,803	457,150	96,347	26.70%
Use of Fund Balance	-	114,153	114,153	60,528	(53,625)	-46.98%
Revenue	\$3,148,760	\$3,223,907	\$3,250,726	\$3,225,658	\$ 1,751	0.05%
Gen Operating & Maintenance	3,061,719	3,159,130	3,185,949	3,162,355	3,225	0.10%
Transfer Out & Other	63,421	64,777	64,777	63,303	(1,474)	-2.28%
Expenses	\$3,125,140	\$3,223,907	\$3,250,726	\$3,225,658	\$ 1,751	0.05%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #1 - Downtown Fort Worth was established in 1986 and was the first improvement district in the State of Texas. The Downtown Fort Worth PID 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

	FY2020	FY2021	FY2021	FY2022	Change from	
	Final	Adopted	Adjusted	Adopted	FY2021 Adopted Amount	%
Other Tax	-	-	1,614,679	-	-	0.00%
Use of Money & Property	19,345	-	-	-	-	0.00%
Other	1,608,504	1,614,679	16,553	1,718,368	103,689	6.42%
Transfer In	199,556	199,556	199,556	199,556	-	0.00%
Use of Fund Balance	-	-	111,941	78,664	78,664	0.00%
Revenue	\$1,827,405	\$1,814,235	\$1,942,729	\$1,996,588	\$ 182,353	10.05%
Gen Operating & Maintenance	2,102,765	1,777,950	1,906,444	1,958,230	180,280	10.14%
Transfer Out & Other	36,116	36,285	36,285	38,358	2,073	5.71%
Expenses	\$2,138,881	\$1,814,235	\$1,942,729	\$1,996,588	\$ 182,353	10.05%

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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	1,802,016	-	-	0.00%
Use of Money & Property	31,770	-	-	-	-	0.00%
Other	1,816,800	1,802,051	18,645	1,771,828	(30,223)	-1.68%
Transfer In	191,096	191,096	191,096	191,096	-	0.00%
Use of Fund Balance	-	478,218	730,218	443,334	(34,884)	-7.29%
Revenue	\$2,039,666	\$2,471,365	\$2,741,975	\$2,406,258	\$ (65,107)	-2.63%
Gen Operating & Maintenance	1,992,774	2,431,503	2,702,113	2,367,000	(64,503)	-2.65%
Transfer Out & Other	35,804	39,862	39,862	39,258	(604)	-1.52%
Expenses	\$2,028,578	\$2,471,365	\$2,741,975	\$2,406,258	\$ (65,107)	-2.63%

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 within the PID.

The 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	193,097	-	-	0.00%
Use of Money & Property	2,503	-	-	-	-	0.00%
Other	111,954	193,097	1,434	213,615	20,518	10.63%
Use of Fund Balance	-	60,361	109,361	86,300	25,939	42.97%
Revenue	\$ 114,456	\$ 253,458	\$ 303,892	\$ 299,915	\$ 46,457	18.33%
Gen Operating & Maintenance	69,634	249,596	300,030	295,643	46,047	18.45%
Transfer Out & Other	2,000	3,862	3,862	4,272	410	10.62%
Expenses	\$ 71,634	\$ 253,458	\$ 303,892	\$ 299,915	\$ 46,457	18.33%

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. The Stockyards PID was created to promote tourism in the area, increase marketing efforts, and support special events for this historic district.

The 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	79,451	-	-	0.00%
Use of Money & Property	941	-	-	-	-	0.00%
Other	80,970	79,451	1,434	92,877	13,426	16.90%
Use of Fund Balance	-	-	23,200	-	-	0.00%
Revenue	\$ 81,911	\$ 79,451	\$ 104,085	\$ 92,877	\$ 13,426	16.90%
Gen Operating & Maintenance	63,337	69,651	94,285	90,877	21,226	30.47%
Transfer Out & Other	2,000	9,800	9,800	2,000	(7,800)	-79.59%
Expenses	\$ 65,337	\$ 79,451	\$ 104,085	\$ 92,877	\$ 13,426	16.90%

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. The Chapel Hill PID was created to support the anticipated economic development of the area and to provide additional neighborhood amenities.

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

Public Improvement District Fund

PID #14 – Trinity Bluff

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	73,057	-	-	0.00%
Use of Money & Property	659	-	-	-	-	0.00%
Other	81,986	73,057	1,195	81,050	7,993	10.94%
Use of Fund Balance	-	2,653	2,653	7,900	5,247	197.78%
Revenue	\$ 82,646	\$ 75,710	\$ 76,905	\$ 88,950	\$ 13,240	17.49%
Gen Operating & Maintenance	70,445	73,710	74,905	86,950	13,240	17.96%
Transfer Out & Other	2,000	2,000	2,000	2,000	-	0.00%
Expenses	\$ 72,445	\$ 75,710	\$ 76,905	\$ 88,950	\$ 13,240	17.49%

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 has one assessment rate for residential properties only within the PID.

The 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	96,731	-	-	0.00%
Use of Money & Property	1,413	-	-	-	-	0.00%
Other	109,774	96,731	478	128,314	31,583	32.65%
Use of Fund Balance	-	16,419	16,419	19,452	3,033	18.47%
Revenue	\$ 111,187	\$ 113,150	\$ 113,628	\$ 147,766	\$ 34,616	30.59%
Gen Operating & Maintenance	88,731	111,150	111,628	145,200	34,050	30.63%
Transfer Out & Other	2,000	2,000	2,000	2,566	566	28.30%
Expenses	\$ 90,731	\$ 113,150	\$ 113,628	\$ 147,766	\$ 34,616	30.59%

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 has one assessment rate for commercial properties only within the PID.

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

Public Improvement District Fund

PID #16 – Walsh Ranch/Quail Valley

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	788,886	468,900	468,900	856,961	388,061	82.76%
Use of Fund Balance	-	-	1,248,664	10,840	10,840	0.00%
Revenue	\$ 788,886	\$ 468,900	\$1,717,564	\$ 867,801	\$ 398,901	85.07%
Gen Operating & Maintenance	40,739	468,900	1,717,564	867,801	398,901	85.07%
Expenses	\$ 40,739	\$ 468,900	\$1,717,564	\$ 867,801	\$ 398,901	85.07%

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. The Walsh Ranch/Quail Valley 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 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	118,800	-	1,677,000	1,750,000	1,750,000	0.00%
Use of Fund Balance	-	-	65,841	23,867	23,867	0.00%
Revenue	\$ 118,800	\$ -	\$1,742,841	\$1,773,867	\$ 1,773,867	0.00%
Gen Operating & Maintenance	64,205	-	1,742,841	1,773,867	1,773,867	0.00%
Expenses	\$ 64,205	\$ -	\$1,742,841	\$1,773,867	\$ 1,773,867	0.00%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #17 - Rock Creek Ranch 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 FY2021 Adopted Budget and Program Objectives Document. The FY2021 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	2,780,900	4,178,453	-	3,950,000	(228,453)	-5.47%
Other Tax	-	-	2,800,000	-	-	0.00%
Revenue	\$2,780,900	\$4,178,453	\$2,800,000	\$3,950,000	\$ (228,453)	-5.47%
Gen Operating & Maintenance	3,144,993	4,123,453	2,745,000	3,895,000	(228,453)	-5.54%
Transfer Out & Other	55,000	55,000	55,000	55,000	-	0.00%
Expenses	\$3,199,993	\$4,178,453	\$2,800,000	\$3,950,000	\$ (228,453)	-5.47%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #18 - Tourism was established in August 2017 for a 10-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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	452,020	-	-	0.00%
Use of Money & Property	6,795	-	-	-	-	0.00%
Other	449,442	452,020	4,629	446,156	(5,864)	-1.30%
Transfer In	17,791	17,791	17,791	17,791	-	0.00%
Use of Fund Balance	-	62,886	62,886	83,460	20,574	32.72%
Revenue	\$ 474,027	\$ 532,697	\$ 537,326	\$ 547,407	\$ 14,710	2.76%
Gen Operating & Maintenance	595,420	523,301	527,930	538,128	14,827	2.83%
Transfer Out & Other	9,011	9,396	9,396	9,279	(117)	-1.25%
Expenses	\$ 604,431	\$ 532,697	\$ 537,326	\$ 547,407	\$ 14,710	2.76%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #19 - Historic Camp Bowie was created on August 19, 2018, for a 10-year term 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.

The funds are utilized primarily 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

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	256,457	-	-	0.00%
Use of Money & Property	2,686	-	-	-	-	0.00%
Other	251,972	256,457	-	257,384	927	0.36%
Use of Fund Balance	-	-	36,000	24,000	24,000	0.00%
Revenue	\$ 254,658	\$ 256,457	\$ 292,457	\$ 281,384	\$ 24,927	9.72%
Gen Operating & Maintenance	178,234	251,328	287,328	276,236	24,908	9.91%
Transfer Out & Other	4,915	5,129	5,129	5,148	19	0.37%
Expenses	\$ 183,149	\$ 256,457	\$ 292,457	\$ 281,384	\$ 24,927	9.72%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #20 - East Lancaster was established on February 12, 2019, for a period of 10 years and will expire on September 30, 2029. It 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.

The funds are utilized primarily for security services and administration. Required reserves for the fund will also be established within the initial year of operation.

Public Improvement District Fund

PID #21 – Las Vegas Trail

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from FY2021 Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other	-	-	-	311,851	311,851	0.00%
Revenue	\$ -	\$ -	\$ -	\$ 311,851	\$ 311,851	0.00%
Gen Operating & Maintenance	-	-	-	247,987	247,987	0.00%
Transfer Out & Other	-	-	-	63,864	63,864	0.00%
Expenses	\$ -	\$ -	\$ -	\$ 311,851	\$ 311,851	0.00%

FUND PURPOSE AND GOALS

Public Improvement District (PID) #21 – Las Vegas Trail was established on June 22, 2021, for a period of 8 years and will expire on September 30, 2029. It is approximately 839 acres of land generally consisting of the area bound by Highway 820 on the west, Interstate Highway 30 on the north, South Cherry Lane on the East, and certain parcels fronting or adjacent to the south side of Camp Bowie Boulevard.

The general nature of the proposed improvements and services to be provided in the Las Vegas Trail PID, include, without limitation, landscaping, promotional sign and banner programs, lighting, and various other streetscape and capital improvements, including streets, sidewalks, roadways, and rights-of-way. These improvements support public safety, community enhancements, and supplement the standard level of improvements and services provided by the City.



Special Project Funds



Special Project Funds

Library Special Revenue Fund Statement

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	-	-	-	-	-	0.00%
Intergovernmental	-	-	(547,212)	-	-	0.00%
Charge for Service	214,066	-	1,269,881	-	-	0.00%
Use of Money & Property	(1,620)	-	662,126	-	-	0.00%
Other	-	-	207,736	-	-	0.00%
Transfer In	-	-	66,858	-	-	0.00%
Use of Fund Balance	-	-	(1,151,625)	-	-	0.00%
Revenue	\$ 212,446	\$ -	\$ 507,765	\$ -	\$ -	0.00%
Salaries & Benefits	165,049	-	-	-	-	0.00%
Gen Operating & Maintenance	169,333	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	507,765	-	-	0.00%
Expenses	\$ 334,382	\$ -	\$ 507,765	\$ -	\$ -	0.00%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Library Automation Systems Sharing Fund	1.00	1.00	-	-	(1.00)	(1.00)
Total	1.00	1.00	-	-	(1.00)	(1.00)

FUND PURPOSE AND GOALS

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

FY2022 DISCUSSION

The FY2022 Adopted Budget includes the reduction of one (1) position.

Special Project Funds

Municipal Court Special Revenue Fund Statement

FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	1,601,882	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ -	\$ -	\$ 1,601,882	\$ -	\$ -	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Project Budget Account	-	-	1,601,882	-	-	0.00%
Expenses	\$ -	\$ -	\$ 1,601,882	\$ -	\$ -	0.00%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Court Special Revenue	1.00	1.00	1.00	1.00	-	-
Total	1.00	1.00	1.00	1.00	-	-

FUND PURPOSE AND GOALS

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

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.

Special Project Funds

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.

FY2022 DISCUSSION

These projects remain active however, there are no appropriations in fiscal year 2022. Because these are associated with life to date projects, there is an annual assessment as to the need to appropriate additional funds. This year, it was determined, there were sufficient appropriations to work the existing programs for the year.

Special Project Funds

Special Purpose Fund Statement FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Other Tax	(5,551,986)	-	-	-	-	0.00%
Intergovernmental	3,325	-	-	-	-	0.00%
Charge for Service	468,966	-	(1,386,707)	-	-	0.00%
Use of Money & Property	390,006	-	48,475	-	-	0.00%
Other	3,317	-	-	-	-	0.00%
Transfer In	(70,482)	-	24,339	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ (4,756,854)	\$ -	\$ (1,313,893)	\$ -	\$ -	0.00%
Salaries & Benefits	82,296	-	-	-	-	0.00%
Gen Operating & Maintenance	492,422	-	-	-	-	0.00%
Capital Accts	9,375	-	-	-	-	0.00%
Transfer Out & Other	770,000	-	-	-	-	0.00%
Project Budget Account	-	-	(1,341,068)	-	-	0.00%
Expenses	\$ 1,354,093	\$ -	\$ (1,341,068)	\$ -	\$ -	0.00%

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

FUND PURPOSE AND GOALS

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

FY2022 DISCUSSION

Increases in appropriations for projects in this fund are contingent upon availability and need. No budget is added in FY2022.

Special Project Funds

Specially Funded Projects List

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
CABLE T. V. P_S00022	756,057	-	148,457	-	-	0.00%
CABLE CONSORTIUM P_S00025	(1,781)	-	-	-	-	0.00%
ANIMAL ADOPTION CENTER P_S00026	27,715	-	100,000	-	-	0.00%
GREER ISLAND P_S00031	16,184	-	-	-	-	0.00%
DAY CAMP PARKS P_S00035	14,698	-	-	-	-	0.00%
DIAMOND HILL COMMUNITY CENTER P_S00042	646	-	-	-	-	0.00%
FIRE STATION COMMUNITY CENTER P_S00044	1,011	-	2,334	-	-	0.00%
GREENBRIAR COMMUNITY CENTER P_S00045	82	-	-	-	-	0.00%
	81	-	-	-	-	0.00%
HIGHLAND HILLS COMMUNITY CNTR P_S00047						
NORTHSIDE COMMUNITY CENTER P_S00051	7,274	-	-	-	-	0.00%
R D EVANS COMMUNITY CENTER P_S00052	298	-	-	-	-	0.00%
SOUTHWEST COMMUNITY CENTER P_S00055	386	-	-	-	-	0.00%
SYCAMORE COMMUNITY CENTER P_S00056	178	-	111	-	-	0.00%
THOMAS PLACE COMMUNITY CENTER P_S00057	686	-	-	-	-	0.00%
WORTH HEIGHTS COMMUNITY CENTER P_S00059	15,730	-	-	-	-	0.00%
CHISHOLM TRAIL COMMUNITY CTR P_S00060	1,899	-	-	-	-	0.00%
WATER/GARBAGE/PLUMBING ASSIST P_S00063	10,886	-	-	-	-	0.00%
COURT SECURITY FUNDS P_S00094	22,910	-	-	-	-	0.00%
COURT TECHNOLOGY FEES P_S00095	157,497	-	188,169	-	-	0.00%
JUVENILE CASE MANAGER FUNDS P_S00096	30,911	-	-	-	-	0.00%
	33,768	-	30,374	-	-	0.00%
TRUANCY PREVENTION & DIVERSION P_S00097						
FIREFIGHTER APPRENTICE PROG P_S00099	570	-	-	-	-	0.00%
FIRE SAFETY P_S00101	7,885	-	-	-	-	0.00%
ENERGY AID P_S00104	11,539	-	-	-	-	0.00%
HOUSING SUMMIT DONATIONS P_S00108	5,379	-	15,000	-	-	0.00%
RESOURCE CONSERVATION PROGRAM P_S00109	71,580	-	-	-	-	0.00%
DAY CAMP NS P_S00159	552	-	-	-	-	0.00%
Victory Forest Recreation Cent P_S00162	2,014	-	-	-	-	0.00%
NCDA Conference P_S00167	24,536	-	-	-	-	0.00%
LIBRARY AUTO SYSTEMS P_S00141	334,382	-	300,000	-	-	0.00%
Total Project	\$ 491,878	\$ -	\$ 488,169	\$ -	\$ -	0.00%

Note: These projects are life to date and may receive supplemental appropriations during FY2022.



Proprietary Funds



Enterprise Funds



Enterprise Funds

Enterprise Fund Statement

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted Amount %	
License & Permits	1,069,458	1,430,391	1,430,391	1,430,931	540	0.04%
Charge for Service	576,291,988	564,794,387	575,424,387	584,595,245	19,800,858	3.51%
Use of Money & Property	15,348,812	12,002,654	12,002,654	14,322,777	2,320,123	19.33%
Other	12,706,177	12,288,152	12,288,152	12,445,988	157,836	1.28%
Transfer In	4,242,227	19,826,247	21,421,247	20,218,279	392,032	1.98%
Total Revenues	609,658,661	610,341,831	622,566,831	633,013,220	22,671,389	3.71%
Use of Fund Balance	-	-	7,941,047	2,928,095	2,928,095	0.00%
Salaries & Benefits	99,648,899	103,000,193	102,260,193	107,835,303	4,835,110	4.69%
Gen Operating & Maintenance	246,274,496	268,553,866	272,620,154	269,544,263	990,397	0.37%
Debt Service Accts	2,433,157	1,767,313	2,817,313	1,773,714	6,401	0.36%
Transfer Out	242,058,967	236,467,878	252,341,510	252,172,735	15,704,857	6.64%
Total Expenses	590,415,518	609,789,250	630,039,170	631,326,015	21,536,765	3.53%
Contribution to Fund Balance	-	552,581	468,707	4,615,300	4,062,719	735.23%
Revenues Over(Under) Expenses	\$ 19,243,143	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Enterprise funds provide direct deliverables to customers who receive goods or services in exchange for payment. The City charges rates for these services and deposits the revenue into separate operating funds. This revenue pays for the delivery of each service or product. Each operation is intended to be a self-supporting business, therefore employing the enterprise financial model. The City currently operates five funds on this basis: Water and Sewer, Municipal Airports, Municipal Parking, Stormwater Utility, and Solid Waste.

The Municipal Airports Fund supports the operations of Alliance, Meacham, and Spinks Airports through the collection of revenue primarily generated by land and terminal building leases, as well as landing fees, hangar rental, and fuel flowage.

The Municipal Parking Fund is managed by the Transportation and Public Works Department and maintains six parking garages, twenty surface lots, and more than 3,000 metered spaces. Revenues are generated from fees charged to users of those surface lots, garages, and street metered parking spaces, the lease of office and retail space, and fines collected from parking ordinance violations. Operations are financed from these revenues and debt is issued for large capital projects.

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

Enterprise Funds

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

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

Enterprise Funds

Municipal Airports FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	49,511	44,170	44,170	51,946	7,776	17.60%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	3,992,589	3,725,243	5,845,243	6,944,978	3,219,735	86.43%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	5,254,545	5,031,104	5,031,104	7,664,019	2,632,915	52.33%
Special Assesments	-	-	-	-	-	0.00%
Other	58,038	93,875	93,875	225,684	131,809	140.41%
Transfer In	65,934	59,501	59,501	59,501	-	0.00%
Use of Fund Balance	-	-	2,684,256	-	-	0.00%
Revenue	\$ 9,420,617	\$ 8,953,893	\$ 13,758,149	\$ 14,946,128	\$5,992,235	66.92%
Salaries & Benefits	2,271,070	2,513,998	2,513,998	2,657,913	143,915	5.72%
Gen Operating & Maintenance	4,431,811	5,161,277	6,781,277	8,279,045	3,117,768	60.41%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	6,185,593	1,278,618	4,462,873	4,009,170	2,730,552	213.55%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 12,888,474	\$ 8,953,893	\$ 13,758,148	\$ 14,946,128	\$5,992,235	66.92%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Airports Fund	27.00	26.48	28.00	27.48	1.00	1.00
Total	27.00	26.48	28.00	27.48	1.00	1.00

FUND PURPOSE AND GOALS

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

Meacham, constructed in 1925, was the first airport in the Fort Worth system and has a rich history of providing aeronautical services to the community. The airport is named after H. C. Meacham, who was the Mayor of Fort Worth from 1925 to 1927. Meacham was named the 2013 Airport of the Year by the Texas Department of Transportation's Aviation Division. Meacham has two runways, precision instrument approaches, and an FAA

Enterprise Funds

control tower. A large variety of companies that provide aviation services choose Meacham as a base of operations.

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

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 of Fort Worth.

FY2022 DISCUSSION

The leasing and development of facilities at all three of the City of Fort Worth-owned airports have increased significantly since FY2017 as evidenced by the addition of 48 new leases; currently, the Aviation Department has 282 leases and 145 tenants. For FY2021, eleven (11) new hangars are under construction at Spinks Airport, with twelve (12) more expected within the next twenty-four months. Between Meacham and Spinks airports there are fifteen (15) tracts of land available for development. In addition, the recently assumed management of the FedEx lease at Alliance Airport will require significant capital investment made to the facility during the lease term which will require approval and oversight by the Real Property Management Division.

The FY2022 AP increases by one Administrative Assistant position for the Real Property Management Division of Aviation and will assist with lease compliance, tenant insurance confirmation, maintenance obligations, billing inquiries and accuracy, monitoring accounts receivables, late fee collections, records management, tenant violation notices, hangar inspections, etc.

Enterprise Funds

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Management				
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)	\$ 2,320,000	\$ 2,300,000	\$ 1,000,000	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Meacham)	\$ 3,313,000	\$ 2,700,000	\$ 1,000,000	\$ 1,000,000
Secure a three year average of grant funding in the amount of \$1,000,000.00 (Alliance)	\$ 6,726,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Operations				
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%	100%	98%	98%
% of time airport status is 'open' (Meacham)	100%	100%	98%	98%
% of time airport status is 'open' (Alliance)	100%	100%	98%	98%
Maintenance				
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 (Meacham)	100%	99%	90%	90%
% of work orders addressed within 24 hours (Alliance)	100%	100%	90%	90%
Business Development				
Attract businesses to the Airport and increase revenue through ground and hangar leases.				
Hangar occupancy rate (Spinks)	100%	100%	90%	90%
Hangar occupancy rate (Meacham)	100%	100%	90%	90%
Hangar occupancy rate (Alliance)	100%	100%	90%	90%
Business Development				

Enterprise Funds

Attract businesses to the Airport and increase revenue through ground and hangar leases.

Ground lease rates and charges at or above market (Spinks)	\$	0.31	\$	0.31	\$	0.31	\$	0.29
Ground lease rates and charges at or above market (Meacham)	\$	0.47	\$	0.47	\$	0.47	\$	0.40
Ground lease rates and charges at or above market (Alliance)	\$	0.49	\$	0.49	\$	0.49	\$	0.40

Enterprise Funds

Municipal Parking FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	12,410	13,210	13,210	14,500	1,290	9.77%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	4,726,682	7,314,030	5,724,030	5,960,753	(1,353,277)	-18.50%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	201,094	209,319	209,319	201,519	(7,800)	-3.73%
Special Assessments	-	-	-	-	-	0.00%
Other	516	11	11	-	(11)	-100.00%
Transfer In	-	-	-	600,000	600,000	0.00%
Use of Fund Balance	-	-	1,590,000	-	-	0.00%
Revenue	\$ 4,940,701	\$ 7,536,570	\$ 7,536,570	\$ 6,776,772	\$ (759,798)	-10.08%
Salaries & Benefits	1,129,801	1,229,015	1,229,015	1,292,318	63,303	5.15%
Gen Operating & Maintenance	2,112,155	3,221,638	3,221,638	2,827,255	(394,383)	-12.24%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	3,421,934	3,085,917	3,085,917	2,657,199	(428,718)	-13.89%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 6,663,889	\$ 7,536,570	\$ 7,536,570	\$ 6,776,772	\$ (759,798)	-10.08%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Municipal Parking Fund	18.00	18.00	18.00	18.00	-	-
Total	18.00	18.00	18.00	18.00	-	-

FUND PURPOSE AND GOALS

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

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

Enterprise Funds

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

FY2022 DISCUSSION

The effects of COVID-19 will continue to impact the Municipal Parking fund this fiscal year. Major revenue drivers for the fund are events at Dickies Arena, Will Rogers Memorial Complex, Convention Center, and parking in lots and metered spaces throughout the city. As COVID restrictions are lifted and large public events are held we expect to see a rise in activity and associated revenue at these locations, downtown, as well as in the cultural district.

The FY2022 Adopted Budget includes a transfer in of \$600k from the General Fund. This is from parking enforcement revenue and will be used to cover the cost of parking enforcement which has typically been absorbed by the Municipal Parking Fund over the last 9 years.

The reduction seen above in Transfer Out & Other, is the result of using General Debt Service funds to cover debt obligations for the current year. Therefore, the Municipal Parking Fund was alleviated from transferring funds for debt.

Enterprise Funds

Solid Waste FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	9,860	18,785	18,785	18,785	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	57,038,786	61,822,146	61,822,146	65,032,513	3,210,367	5.19%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	7,141,499	5,261,373	5,261,373	5,218,736	(42,637)	-0.81%
Special Assesments	-	-	-	-	-	0.00%
Other	2,889,236	2,299,266	2,299,266	2,335,304	36,038	1.57%
Transfer In	45,299	-	-	-	-	0.00%
Use of Fund Balance	-	-	1,500,000	-	-	0.00%
Revenue	\$ 67,124,680	\$ 69,401,570	\$ 70,901,570	\$ 72,605,338	\$ 3,203,768	4.62%
Salaries & Benefits	8,362,536	8,777,819	8,037,819	9,061,763	283,944	3.23%
Gen Operating & Maintenance	53,803,213	53,162,218	55,402,218	55,663,650	2,501,432	4.71%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	7,716,580	7,461,533	7,461,533	7,879,925	418,392	5.61%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 69,882,329	\$ 69,401,570	\$ 70,901,570	\$ 72,605,338	\$ 3,203,768	4.62%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Solid Waste Fund	116.00	116.00	116.00	116.00	-	-
Total	116.00	116.00	116.00	116.00	-	-

FUND PURPOSE AND GOALS

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

The Solid Waste Fund has six functional areas: Contract Compliance provides management over seven solid waste service contracts; Field Operations manages City forces that operate the drop off stations, the environmental collection center, provide illegal dump investigation and clean up, litter abatement, street sweeping of key strategic roadways and dead animal collections; Community Education provides public education and outreach; Planning & Research develops and oversees long-term plans for Solid Waste and other areas within the Code

Enterprise Funds

Compliance Department and advances the Material Management Program to engage the business and industrial waste producers; Solid Waste Administration oversees the various programmatic areas, revenues sources for a sustainability funding plan, and long-term landfill disposal capacity for the City's residential and commercial waste streams; and the Neighborhood Stability Section, part of the Code Enforcement Neighborhood Investigations Division, conducts Safe Neighborhood Initiatives, presents nuisance abatement cases to the Building Standards Commission, and coordinates the Code Ranger Program.

The Solid Waste Fund pays for the collection of sidewalk containers, mitigates and investigates all illegal dumping activity, and litter abatement throughout the city. Additionally, Solid Waste pays a percentage of Code Enforcement costs (based on solid waste enforcement hours). Current revenues collected under the grant of privilege are passed through to Transportation and Public Works to offset road wear and tear from commercial service providers. However, an FY2021 grant of privilege increase will direct the future increases to remain in the Solid Waste Fund to help align and fund the related commercial sector benefits.

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

FY2022 DISCUSSION

- The Adopted Budget increases by \$2,733,491 for additional contractual costs for waste pickup services.
- The Adopted Budget increases by \$860,000 for transfer out to capital projects represented in the FY2022 CIP, primarily for vehicles and equipment.
- The Adopted Budget decreases by \$468,707 due to eliminating contributions to the funds net position.
- The Adopted Budget increases by \$283,944 due primarily to the costs associated with implementation of a 4% salary increase for all general employees.

Enterprise Funds

Stormwater Utility FUND SUMMARY

	FY2020	FY2021	FY2021	FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	43,313,228	44,902,912	44,902,912	47,030,941	2,128,029	4.74%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	136,058	64,054	64,054	72,000	7,946	12.41%
Special Assessments	-	-	-	-	-	0.00%
Other	340	-	-	-	-	0.00%
Transfer In	8,025	-	550,000	-	-	0.00%
Use of Fund Balance	-	-	2,166,791	2,928,095	2,928,095	0.00%
Revenue	\$ 43,457,652	\$ 44,966,966	\$ 47,683,757	\$ 50,031,036	\$ 5,064,070	11.26%
Salaries & Benefits	9,166,322	9,724,879	9,724,879	10,145,521	420,642	4.33%
Gen Operating & Maintenance	5,216,201	8,040,490	8,040,490	7,222,857	(817,633)	-10.17%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	550,000	-	-	0.00%
Transfer Out & Other	27,917,486	27,201,597	29,368,388	32,662,658	5,461,061	20.08%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 42,300,009	\$ 44,966,966	\$ 47,683,757	\$ 50,031,036	\$ 5,064,070	11.26%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Stormwater Utility Fund	112.00	110.95	112.00	110.95	-	-
Total	112.00	110.95	112.00	110.95	-	-

Note: FY21 AP is Restated.

FUND PURPOSE AND GOALS

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 244,000 residential and non-residential customers in the City of Fort Worth. The Stormwater Management Program is responsible for managing program resources to protect people and property from harmful stormwater runoff by effective maintenance and rehabilitation of the municipal drainage system, construction of projects to mitigate flood and erosion hazards, warning the community of flood and erosion hazards that cannot be mitigated in the short-term, and reviewing private development for compliance with city drainage standards.

Enterprise Funds

FY2022 DISCUSSION

The FY2022 Adopted budget compared to the FY21 adopted budget reflects a 4% growth of annual revenue due to a conservative revenue projection for FY2021 anticipating COVID-19 impacts. The FY2022 Adopted revenue budget compared to the most recent FY2021 revenue forecast is a 2% increase which is attributed to typical city growth. A new fee for Drainage Study Reviews is included in the Adopted revenue budget projected at \$360,000 annually. The FY2022 Adopted budget also includes an increase in capital improvements using \$2.8M of surplus reserves and is further supported by the growth in revenue and savings in operational expenditures.

The revenue increase will help keep up with inflationary factors but does not provide for increases in operational service levels.

Enterprise Funds

Water and Sewer FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	997,677	1,354,226	1,354,226	1,345,700	(8,526)	-0.63%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	467,220,703	447,030,056	457,130,056	459,626,060	12,596,004	2.82%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	2,615,616	1,436,804	1,436,804	1,166,503	(270,301)	-18.81%
Special Assessments	-	-	-	-	-	0.00%
Other	9,758,047	9,895,000	9,895,000	9,885,000	(10,000)	-0.10%
Transfer In	4,122,969	19,766,746	20,811,746	19,558,778	(207,968)	-1.05%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$484,715,012	\$479,482,832	\$490,627,832	\$491,582,041	\$12,099,209	2.52%
Salaries & Benefits	78,719,171	80,754,482	80,754,482	84,677,788	3,923,306	4.86%
Gen Operating & Maintenance	180,711,116	198,968,243	199,174,531	195,551,456	(3,416,787)	-1.72%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	2,433,157	1,767,313	2,267,313	1,773,714	6,401	0.36%
Transfer Out & Other	196,817,374	197,992,794	208,431,506	209,579,083	11,586,289	5.85%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$458,680,817	\$479,482,832	\$490,627,832	\$491,582,041	\$12,099,209	2.52%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Water and Sewer Fund	999.00	975.55	999.00	974.05	-	(1.50)
W&S Capital Projects	-	23.45	-	24.95	-	1.50
Total	999.00	999.00	999.00	999.00	-	-

FUND PURPOSE AND GOALS

The Water and Sewer Fund is an Enterprise Fund responsible for providing water, wastewater and reclaimed water services to residential, commercial, industrial, irrigation, and wholesale customers. Fort Worth Water (the Utility) serves approximately 1.3 million people in Fort Worth and 33 surrounding communities. Operations are financed through a rate structure based on the amount of services used, as well as base service fees, which are billed to customers on a monthly basis. Debt is issued for large capital projects.

The Water and Sewer Fund provides resources for three separate departments: water, sewer and reclaimed water. These services are billed separately to more accurately capture the cost of each service. However, the

Enterprise Funds

Water and Sewer Departments share administrative staff, and many of the employees are partially expensed to more than one department.

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

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

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

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

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

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

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

Enterprise Funds

FY2022 DISCUSSION

- The Adopted Budget increases by \$13,117,264 for additional transfers to capital projects.
- The Adopted Budget decreases by \$1,340,333 for reduced Electricity costs.
- The Adopted Budget decreases by \$721,056 for reduced Information Technology allocations.
- The Adopted Budget increases by \$368,978 for additional Administrative Services allocations.
- The Adopted Budget increases by \$366,382 and 2 AP to provide two Senior Capital Projects Officers to help manage the utility's 5 year CIP.
- The Adopted Budget reduces by \$151,390 for the transfer of two AP to the Financial Management Services department in the General Fund.

Enterprise Funds

SUMMARY OF SERVICES AND PERFORMANCE MEASURES

Key Measures	FY20 Actual	FY21 Estimated	FY22 Target	Desired Level
Financial Viability				
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)	171	171	171	100-150
Ratio of outstanding debt to total assets	0.24	0.24	<=0.30	<=0.50
Infrastructure Strategy & Performance				
This service area focuses on the condition of and costs associated with critical infrastructure assets.				
# of main breaks & leaks per 100 miles of main	22.5	47.8	<=14.2	<=14.2
Infrastructure Leakage Index	5.03	5.03	<=3.00	<4.00
Operational Optimization				
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	0.53	0.53	>=0.39	>=0.39
# authorized sewer positions per 1,000 population	0.61	0.60	>=0.36	>=0.36
Water Resource Sustainability.				
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	155	162	150.13	<168
Enterprise Resiliency				
This service area ensures utility leadership and staff work together to anticipate and avoid problems.				
Employee turnover rate	12.7%	22%	<=10%	<=10%
Customer Satisfaction				
This service area provides reliable, responsive, and affordable services in line with explicit, customer accepted service levels. Receives timely customer feedback to maintain responsiveness to customer needs and emergencies.				
% of calls answered within 60 seconds (water call center)	79.47%	58.73%	>=85.00%	>=80.00%
Product Quality				

Enterprise Funds

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	0.07	0.1	<0.30	<0.30
% of water quality complaints resolved within 48 hrs	N/A	N/A	N/A	N/A
% of water quality complaints resolved within 120 hrs	100%	99%	≥97%	≥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	-1%	-47%	>=15%	>=15%
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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)	32	37	60	90
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Employee & Leadership Development

Recruits and retains a workforce that is competent, motivated, adaptive, and safe-working. Establishes a participatory, collaborative organization dedicated to continual learning and improvement. Ensures employee institutional knowledge is retained and improved upon over time.

Reduce # of Recordable Injuries by 5% annually	N/A	N/A	N/A	N/A
Completion of 85% Required Safety Training per employee	N/A	60.00%	85%	85%
OSHA Recordable Incident Rate	N/A	5.6	<=5.6	<=5.6



Internal Service Funds



Internal Service Funds

Internal Service Fund Statement

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted Amount %	
Charge for Service	43,886,927	43,630,298	43,630,298	44,987,575	1,357,277	3.11%
Use of Money & Property	5,609,168	3,893,295	3,893,295	3,883,269	(10,026)	-0.26%
Other	87,765,759	87,099,323	87,099,323	89,225,899	2,126,576	2.44%
Transfer In	352,749	12,163	12,163	10,663	(1,500)	-12.33%
Total Revenues	137,614,603	134,635,079	134,635,079	138,107,406	3,472,327	2.58%
Use of Fund Balance	-	-	2,750,000	87,597	87,597	0.00%
Salaries & Benefits	23,245,772	22,851,242	22,851,242	23,391,129	539,887	2.36%
Gen Operating & Maintenance	99,740,342	111,149,449	111,399,449	114,033,015	2,883,566	2.59%
Transfer Out	1,872,274	634,388	3,134,388	770,859	136,471	21.51%
Total Expenses	124,858,388	134,635,079	137,385,079	138,195,003	3,559,924	2.64%
Contribution to Fund Balance	-	-	-	-	-	0.00%
Revenues Over(Under) Expenses	\$ 12,756,216	\$ -	\$ -	\$ -	\$ -	0%

FUND PURPOSE AND GOALS

Internal Service Funds finance the goods and services provided by one department of the City of Fort Worth to another. Departments utilizing services provided in-house are charged a fee by the Internal Service Fund department providing the service. The Internal Service Fund departments depend upon revenue generated from those fees to support all departmental functions. The city currently operates 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 coordinate the health insurance programs for active employees and their dependents. It also provides basic life insurance and manages the Employees' Wellness Program.

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

Internal Service Funds

Capital Projects Service

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	16,237,366	14,837,093	14,837,093	14,954,248	117,155	0.79%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	124,786	45,000	45,000	100,000	55,000	122.22%
Special Assessments	-	-	-	-	-	0.00%
Other	-	17,747	17,747	-	(17,747)	-100.00%
Transfer In	9,075	1,500	1,500	-	(1,500)	-100.00%
Use of Fund Balance	-	-	2,250,000	38,513	38,513	0.00%
Revenue	\$ 16,371,227	\$ 14,901,340	\$ 17,151,340	\$ 15,092,761	\$ 191,421	1.28%
Salaries & Benefits	10,935,057	11,220,437	11,220,437	11,606,487	386,050	3.44%
Gen Operating & Maintenance	2,839,529	3,147,815	3,147,815	2,924,437	(223,378)	-7.10%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	533,088	533,088	2,783,088	561,837	28,749	5.39%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 14,307,674	\$ 14,901,340	\$ 17,151,340	\$ 15,092,761	\$ 191,421	1.28%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Capital Projects Service Fund	114.00	114.00	114.00	114.00	-	-
Total	114.00	114.00	114.00	114.00	-	-

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.

Internal Service Funds

FY2022 DISCUSSION

The FY2022 Adopted Budget includes a transfer out to capital equivalent to the prior year, to fund PAYGO capital outlay projects. The outlay expenses include vehicles and technology initiatives.

There are no significant changes in service level represented in the FY2022 Adopted Budget.

Internal Service Funds

Fleet and Equipment Services

FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	26,164,576	28,127,451	28,127,451	28,501,354	373,903	1.33%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	78,303	83,279	83,279	83,279	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	16,959	12,676	12,676	16,708	4,032	31.81%
Transfer In	18,785	10,663	10,663	10,663	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 26,278,622	\$ 28,234,069	\$ 28,234,069	\$ 28,612,004	\$ 377,935	1.34%
Salaries & Benefits	9,393,892	9,090,876	9,090,876	9,113,717	22,841	0.25%
Gen Operating & Maintenance	17,443,501	19,049,121	19,049,121	19,296,493	247,372	1.30%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	14,072	94,072	94,072	201,794	107,722	114.51%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 26,851,465	\$ 28,234,069	\$ 28,234,069	\$ 28,612,004	\$ 377,935	1.34%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Equipment Services Fund	107.00	108.80	107.00	108.80	-	-
Total	107.00	108.80	107.00	108.80	-	-

FUND PURPOSE AND GOALS

The Fleet & 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

Internal Service Funds

services, as well as an annual administrative fee assessed on most numbered vehicles and equipment, allows Fleet Services to support its general, non-department-specific administrative functions.

Fleet Services operates the following five locations throughout the city of Fort Worth: James Avenue Service Center, Southside Service Center, Water Service Center, North Service Center, and Brennan Avenue body shop. Each of the Service Centers provides repair 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 operate service and maintenance functions, but all centers provide onsite fueling stations. Petroleum availability includes; unleaded fuel, low Sulphur diesel, DEF additive, and propane. In addition, Fleet Services operates a non-manned fueling site in Southeast Fort Worth which includes a slow-fill compressed natural gas station.

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

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

As part of the strategy, Fleet Services privatized its parts inventory system at the end of FY2002. The FY2022 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, downtime, along with other determining 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, 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.

FY2022 DISCUSSION

The Adopted Budget increases by \$151,291 due to the costs associated with implementation of a 4% salary increase for all general employees. However this was mostly offset by reduced salaries due to employee retirement/separation.

Internal Service Funds

Group Health and Life Insurance

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	1,484,986	665,754	665,754	1,531,973	866,219	130.11%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	4,921,085	3,365,026	3,365,026	3,300,000	(65,026)	-1.93%
Special Assessments	-	-	-	-	-	0.00%
Other	65,559,880	66,950,814	66,950,814	66,861,802	(89,012)	-0.13%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	18,732	18,732	0.00%
Revenue	\$ 71,965,950	\$ 70,981,594	\$ 70,981,594	\$ 71,712,507	\$ 730,913	1.03%
Salaries & Benefits	1,037,036	973,008	973,008	946,422	(26,586)	-2.73%
Gen Operating & Maintenance	62,123,185	70,008,586	70,008,586	70,766,085	757,499	1.08%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 63,160,221	\$ 70,981,594	\$ 70,981,594	\$ 71,712,507	\$ 730,913	1.03%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Group Health & Life Insurance Fund	10.00	8.80	10.00	7.75	-	(1.05)
Total	10.00	8.80	10.00	7.75	-	(1.05)

FUND PURPOSE AND GOALS

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

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

FY2022 DISCUSSION

Due to the performance of the Fund, the FY2022 Adopted Budget includes no increase in the City's or employees' contributions.

Internal Service Funds

Although the FY2022 AP count remains the same, the department shifted funding allocations of several positions, by 1.05 FTE, to the Retiree Healthcare Trust Fund.

Internal Service Funds

Risk Financing FUND SUMMARY

	FY2020	FY2021		FY2022	Change from Adopted	
	Final	Adopted	Adjusted	Adopted	Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	484,995	399,990	399,990	399,990	-	0.00%
Special Assesments	-	-	-	-	-	0.00%
Other	22,188,921	20,118,086	20,118,086	22,347,389	2,229,303	11.08%
Transfer In	324,889	-	-	-	-	0.00%
Use of Fund Balance	-	-	500,000	30,352	30,352	0.00%
Revenue	\$ 22,998,804	\$ 20,518,076	\$ 21,018,076	\$ 22,777,731	\$2,259,655	11.01%
Salaries & Benefits	1,879,787	1,566,921	1,566,921	1,724,503	157,582	10.06%
Gen Operating & Maintenance	17,334,126	18,943,927	19,193,927	21,046,000	2,102,073	11.10%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	1,325,114	7,228	257,228	7,228	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 20,539,027	\$ 20,518,076	\$ 21,018,076	\$ 22,777,731	\$2,259,655	11.01%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Risk Financing Fund	15.00	15.00	15.00	15.00	-	-
Total	15.00	15.00	15.00	15.00	-	-

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.

Internal Service Funds

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

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

FY2022 DISCUSSION

For FY2022, the department anticipates Property Insurance to continue to rise exponentially in addition to an increase in the cost of deductibles related to wind and hail damage.

Overall the expense budget includes an increase in funding associated with rising Workers' Compensation costs and Property Insurance costs.



Fiduciary Funds



Fiduciary Funds

Retiree Healthcare Trust

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	597,186	-	-	569,525	569,525	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	1,855,166	1,000,005	1,000,005	1,000,005	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	26,095,048	32,159,909	32,159,909	30,414,438	(1,745,471)	-5.43%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	0.00%
Revenue	\$ 28,547,400	\$ 33,159,914	\$ 33,159,914	\$ 31,983,968	\$(1,175,946)	-3.55%
Salaries & Benefits	125,438	116,701	116,701	275,321	158,620	135.92%
Gen Operating & Maintenance	27,778,754	29,403,880	29,403,880	28,246,118	(1,157,762)	-3.94%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	-	-	-	0.00%
Transfer Out & Other	-	3,639,333	3,639,333	3,462,529	(176,804)	-4.86%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ 27,904,192	\$ 33,159,914	\$ 33,159,914	\$ 31,983,968	\$(1,175,946)	-3.55%

Fund	2021		2022		Change	
	AP	FTE	AP	FTE	AP	FTE
Retiree Healthcare Trust	-	1.20	-	2.25	-	1.05
Total	-	1.20	-	2.25	-	1.05

FUND PURPOSE AND GOALS

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

FY2022 DISCUSSION

The FY2022 Adopted budget includes an increase in the city contribution (5%) due to recently increased costs incurred by the retirees. The retiree premiums will not increase for FY2022; however, both the inpatient and outpatient costs have grown significantly and the costs are growing sharply for the pre-65 (non-Medicare) retirees.

Fiduciary Funds

For FY2022, the FTE increases by 1.05, due to a change between several positions that are partially funded between the Group Health and Life Insurance and Retiree Healthcare Trust Funds.

Fiduciary Funds

Rock Creek Trust

FUND SUMMARY

	FY2020 Final	FY2021 Adopted	FY2021 Adjusted	FY2022 Adopted	Change from FY2021 Adopted	
					Amount	%
Property Tax	-	-	-	-	-	0.00%
Sales Tax	-	-	-	-	-	0.00%
Other Tax	-	-	-	-	-	0.00%
License & Permits	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	0.00%
Charge for Service	-	-	-	-	-	0.00%
Fines & Forfeitures	-	-	-	-	-	0.00%
Use of Money & Property	-	-	-	-	-	0.00%
Special Assessments	-	-	-	-	-	0.00%
Other	-	-	-	1,574,425	1,574,425	0.00%
Transfer In	-	-	-	-	-	0.00%
Use of Fund Balance	-	-	1,654,896	-	-	0.00%
Revenue	\$ -	\$ -	\$ 1,654,896	\$ 1,574,425	\$ 1,574,425	0.00%
Salaries & Benefits	-	-	-	-	-	0.00%
Gen Operating & Maintenance	-	-	-	-	-	0.00%
Capital Accts	-	-	-	-	-	0.00%
Debt Service Accts	-	-	1,654,896	1,574,425	1,574,425	0.00%
Transfer Out & Other	-	-	-	-	-	0.00%
Contra Accounts	-	-	-	-	-	0.00%
Project Budget Account	-	-	-	-	-	0.00%
Expenses	\$ -	\$ -	\$ 1,654,896	\$ 1,574,425	\$ 1,574,425	0.00%

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 originally created to pay for debt issued to finance the improvements related to the development. The debt takes the form of special assessment revenue bonds that are secured by pledged revenue of annual installments levied against the property within the PID. The debts are special and limited obligations of the city, and shall never be payable out of funds raised or to be raised by taxation or from any other revenues, properties, or income of the city. The city is acting as the property owner's agent within the district in collecting future assessments, forwarding collections to trustees, approving bond proceed disbursements, and initiating any future foreclosures. Beginning FY2022, the Rock Creek debt is presented in the Rock Creek Trust Fund.

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

Fiduciary Funds

The following chart provides the principal and interest for each debt issuance that has a payment due in FY2022. Handling charges are included separately from principal and interest depicted in the chart.

FY2022	Principal	Interest	Total Debt Service
	\$ 710,000	\$ 864,425	\$ 1,574,425
2017 Special Assessment Rev	505,000	616,425	1,121,425
2018 Special Assessment Rev	205,000	248,000	453,000

Ordinances



AN ORDINANCE APPROPRIATING FUNDING FOR THE OPERATING BUDGET OF THE CITY OF FORT WORTH FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, INCLUDING AN APPROPRIATION TO PAY DEBT SERVICE REQUIREMENTS ON OUTSTANDING INDEBTEDNESS; AND APPROPRIATING FUNDS FOR PURPOSES OF ENACTING THE FISCAL YEAR 2022 CAPITAL IMPROVEMENT PLANS, INCLUDING CAPITAL PROGRAMS, PROJECTS, OUTLAYS, AND COMMUNITY FACILITY AGREEMENTS; AND RATIFYING CITY COUNCIL APPROVED APPROPRIATION ORDINANCES EFFECTING THIS BUDGET; AND ACKNOWLEDGING PRIOR APPROPRIATIONS EFFECTING THE CAPITAL IMPROVEMENT PLANS; AND INCORPORATING BUDGET ON FILE WITH CITY SECRETARY, AS REVISED BY CITY COUNCIL; AND APPROVING THE CAPITAL IMPROVEMENT PLAN; AND ACKNOWLEDGING APPROVAL OF LEAVE; 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 3, 2021, and August 10, 2021 the City Manager submitted a recommended Fiscal Year 2022 ("FY2022") capital improvement plans and operating budget to the City Council, respectively;

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 FY2022 operating budget which contains personnel costs including the various costs of leave 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 budget appropriation and appropriations for the capital improvement plans for the ensuing fiscal year, beginning October 1, 2021 and ending September 30, 2022, 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 7,549 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 and for fiscal year 2022 shall have receipts and appropriations as follows:

REVENUES

Property Tax	\$481,721,693
Sales Tax	\$182,885,742
Payment in Lieu of Taxes	\$6,701,018
Street Rental	\$25,882,633
Other Tax	\$51,946,466
License & Permits	\$19,637,537
Intergovernmental Revenue	\$472,296
Charge for Service	\$42,719,552
Fines & Forfeitures	\$5,222,332
Use of Money & Property	\$3,459,742
Other Revenue	\$2,243,643
Sale of Abandoned Property	\$607,810
Salvage Sales	\$1,515
Transfer from Solid Waste	\$5,074,080
Transfer from Culture Tourism	\$901,477
Transfer from Water (Public Art)	\$480,712
Transfer from Gen Endow Gas Ls (Public Art)	\$265,542
Transfer from FW LDC (Economic Development Strategic Plan)	\$305,500
Transfer from TIRZ	\$298,596
Transfer from PACS Dedication	\$207,831
Transfer from PIDS	\$215,867
Transfer from PARD Capital Gas Lease	\$104,839
Other Interdepartmental Transfers	\$578,354
	\$831,934,777

EXPENDITURES

City Attorney's Office	\$7,452,544
City Auditor's Office	\$2,131,447
City Manager's Office	\$9,942,348
City Secretary's Office	\$1,926,202
Code Compliance	\$25,691,223
Communications & Public Engagement	\$4,645,717
Diversity & Inclusion Department	\$2,089,083
Development Services	\$19,635,405
Economic Development	\$35,759,114
Subsidy to Culture and Tourism (380 Agreement)	\$3,691,893
Transfer to Economic Incentives Fund	\$2,000,000
Financial Management Services	\$12,722,748
Fire	\$174,051,060
Transfer for Grant Match	\$834,215
Transfer for Municipal Airport Fund (Fire Lease)	\$59,501
Human Resources	\$5,754,584
IT Solutions	\$12,536,817
Transfer to the IT Capital Fund	\$3,539,693
Transfer to IT Refresh Capital	\$1,461,446
Library	\$22,900,585
Municipal Court	\$14,246,205
Transfer to Municipal Parking	\$600,000
Neighborhood Services	\$7,068,684
United Way	\$199,500
Transfer to the General Capital Fund	\$3,706,000
Transfer for Las Vegas/Calmont Community Center	\$175,000
Park and Recreation	\$50,229,971
Transfer to the General Capital Fund (Paygo)	\$4,695,125
Transfer to the PIDs and TIRZ	\$783,418
Transfer for YMCA Contract	\$14,431
Planning and Data Analytics	\$6,949,209
Public Art	\$1,786,370
Police	\$282,524,533
Property Management	\$18,557,591
Transfer to the General Capital Fund (Paygo)	\$4,363,000
Transfer to Vehicle and Equipment Replacement Fund	\$3,000,000
Transportation and Public Works	\$34,791,945
Transfer to the General Capital Fund (Paygo)	\$35,908,455
Non-Departmental	\$2,932,200
Separation Pay	\$8,285,537
Contractual Services	\$724,500
Tuition Reimbursement	\$172,478
Training Initiative	\$250,000
Transfer to the General Capital Fund (Paygo)	\$750,000
Transfer to Municipal Golf (Operating Subsidy)	\$395,000
	\$831,934,777

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Sales Tax	\$87,994,649
Intergovernmental Revenue	\$6,437,053
Use of Money & Property	\$105,664
Other Revenue	\$211,103
Sales of Capital Assets	\$159,300
Salvage Sales	\$28,201
	\$94,935,970

EXPENDITURES

Police	\$75,475,232
Park and Recreation	\$1,128,850
Neighborhood Services	\$873,569
Transfer to General Debt Service Fund	\$2,713,347
Transfer for Grant Match	\$604,039
Transfer to CCPD Capital Projects Fund	\$13,123,621
Transfer to IT Refresh Capital	\$782,349
Contribution to Fund Balance	\$234,963
	\$94,935,970

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$20,526,113
Charges for Services	\$4,833,487
Use of Money and Property	\$9,161,429
Other Revenue	\$1,859,903
License and Permits	\$5,500
Transfer from General Fund (380 Agreement)	\$3,691,893
	\$40,078,325

EXPENDITURES

Culture and Tourism	\$37,090,240
Transfer to General Fund	\$901,477
Transfer to Culture and Tourism Capital Projects Fund	\$856,000
Transfer to Vehicle and Equipment Replacement Fund	\$25,000
Transfer to IT Refresh Capital	\$31,500
Transfer to Culture and Tourism Debt Fund	\$343,372
Transfer to Venue Debt Fund	\$455,030
Contribution to Fund Balance	\$375,706
	\$40,078,325

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 Tax and used, in accordance with the Texas Tax Code Section, for construction or debt-financing of convention center facilities and qualified projects and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Hotel Occupancy Taxes	\$5,843,175
	\$5,843,175

EXPENDITURES

Transfer to Culture and Tourism Debt Fund	\$1,988,188
Transfer to Venue Debt Fund	\$3,763,625
Contribution to Fund Balance/Net Position	\$91,362
	\$5,843,175

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 of the 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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	DFW Revenue Share	\$5,500,000
	Use of Fund Balance/Net Position	\$2,200,000
		\$7,700,000
EXPENDITURES		
	Transfer to Culture and Tourism Debt Fund	\$2,657,298
	Transfer to Venue Debt Fund	\$5,042,702
		\$7,700,000

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Intergovernmental Revenue	\$4,407,846
		\$4,407,846
EXPENDITURES		
	Culture and Tourism	\$600,000
	Transfer to Venue Debt Fund	\$2,207,846
	Contribution to Fund Balance/Net Position	\$1,600,000
		\$4,407,846

The **Arena Operating Fund (Venue 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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
Hotel Occupancy Taxes		\$4,323,995
		\$4,323,995
EXPENDITURES		
Transfer to Venue Debt Fund		\$3,544,626
Contribution to Fund Balance/Net Position		\$779,369
		\$4,323,995

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
Charges for Services		\$5,248,344
Other Revenue		\$4,000
Transfer from General Fund (Operating Subsidy)		\$395,000
		\$5,647,344
EXPENDITURES		
Park and Recreation		\$5,153,995
Transfer to Capital Fund		\$417,549
Transfer to IT Refresh Capital		\$10,800
Contribution to Fund Balance/Net Position		\$65,000
		\$5,647,344

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Charges for Services	\$4,834,542
	Use of Money and Property	\$56,000
		\$4,890,542
EXPENDITURES		
	Code Compliance	\$3,525,966
	Transfer to General Fund	\$4,657
	Transfer to Water/Sewer Fund	\$452,726
	Transfer to Capital Fund	\$495,000
	Transfer to Grants Fund	\$215,000
	Transfer to IT Refresh Capital	\$24,236
	Contribution to Fund Balance/Net Position	\$172,957
		\$4,890,542

The **Alliance Airport Facility Maintenance Fund** is a special revenue fund for managing revenues generated from a City-owned facility that AllianceTexas, a Hillwood entity, manages and leases on the City's behalf and used to pay management and facility expenses and to fund capital projects and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Use of Money and Property	\$1,700,668
	Charges for Services	\$437,066
	Other Revenue	\$2,485,896
	Use of Fund Balance/Net Position	\$486,386
		\$5,110,016
EXPENDITURES		
	Property Management	\$5,110,016
		\$5,110,016

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Donations	\$2,000,000
		\$2,000,000
EXPENDITURES		
	Non-Departmental	\$2,000,000
		\$2,000,000

The **Economic Incentive Fund** is a special revenue fund for managing revenues generated from various projects that meet eligibility under Section 9, Technology Company Projects, and Section 14, Employment Designated Project Fund, in the Economic Development Program Policy for Grants Authorized by Chapter 380.

REVENUES		
	Transfer from General Fund	\$2,000,000
		\$2,000,000
EXPENDITURES		
	Economic Development	\$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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Use of Fund Balance/Net Position	\$495,282
		\$495,282
EXPENDITURES		
	Park and Recreation	\$480,282
	Transfer to Capital Fund	\$15,000
		\$495,282

The **Library Special Revenue Fund** is a special revenue fund that is intended to be a life of project fund utilized for managing revenues and costs associated with library services, programs, and trusts and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$523,751
Other Revenue	\$548,984
Operating Transfer In	\$13,400
	\$1,086,135

EXPENDITURES

Library	\$1,086,135
	\$1,086,135

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 portion of property tax assessments and other resources and used to pay principal and interest on and to create a sinking fund for outstanding general indebtedness of the City and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Property Tax	\$121,072,221
	Use of Money and Property	\$3,074,790
	Transfer from CCPD	\$2,713,347
	Transfer from TIRZ #14	\$1,329,084
		\$128,189,442
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$128,189,442
		\$128,189,442

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 to create a sinking fund for outstanding debt related to improvements at the Convention Center and Will Rogers and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Culture and Tourism	\$343,372
	Transfer from Culture and Tourism 2% Hotel	\$1,988,188
	Transfer from DFW Revenue Share	\$2,657,298
		\$4,988,858
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$4,988,858
		\$4,988,858

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 to create a sinking fund for outstanding debt related to the bonds issued to finance the City's portion of costs for the designated venue, including Dickies Arena, and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Transfer from Culture and Tourism	\$455,030
Transfer from Culture and Tourism 2% Hotel	\$3,763,625
Transfer from Culture and Tourism Project Finance Zone	\$2,207,846
Transfer from DFW Revenue Share	\$5,042,702
Transfer from Culture and Tourism Venue	\$3,544,626
	\$15,013,829

EXPENDITURES

Financial Management Services (Debt Obligation)	\$14,926,498
Contribution to Fund Balance/Net Position	\$87,331
	\$15,013,829

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Transfer from Municipal Parking Fund	\$2,976,525
	\$2,976,525

EXPENDITURES

Financial Management Services (Debt Obligation)	\$2,976,525
	\$2,976,525

The **Solid Waste Debt Service Fund** is a debt service fund utilized to manage revenues from municipal solid waste service fees and other resources allocated to pay principal and interest on and to create a sinking fund for outstanding debt related to solid waste infrastructure and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Solid Waste Fund	\$469,426
		\$469,426
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$469,426
		\$469,426

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 to create a sinking fund for outstanding debt related to stormwater infrastructure and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Stormwater Utility	\$7,727,896
	Use of Fund Balance/Net Position	\$1,771,999
		\$9,499,895
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$9,499,895
		\$9,499,895

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Transfer from Water/Sewer	\$97,221,066
		\$97,221,066
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$96,536,154
	Contribution to Fund Balance/Net Position	\$684,912
		\$97,221,066

The **Rock Creek Trust Public Improvement District (PID) Debt Service Fund** is a debt service fund to manage Rock Creek PID assessment revenues and other resources allocated to pay principal and interest on the Rock Creek PID bonds and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Other Revenue	\$1,574,425
		\$1,574,425
EXPENDITURES		
	Financial Management Services (Debt Obligation)	\$1,574,425
		\$1,574,425

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$7,664,019
Charges for Services	\$6,944,978
Other Revenue	\$225,684
License and Permits	\$51,946
Transfer from General Fund (Fire Lease)	\$59,501
	\$14,946,128

EXPENDITURES

Aviation	\$10,936,958
Transfer to General Fund (Fire Services)	\$59,501
Transfer to Municipal Airport Capital Projects Fund	\$1,772,423
Transfer to Grants Fund	\$150,000
Transfer to IT Refresh Capital	\$15,246
Contribution to Fund Balance/Net Position	\$2,012,000
	\$14,946,128

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Charges for Services	\$5,960,753
	Use of Money and Property	\$201,519
	License and Permits	\$14,500
	Transfer to General Fund	\$600,000
		\$6,776,772
EXPENDITURES		
	Transportation and Public Works	\$4,119,573
	Capital Intrafund Transfer Out	\$35,000
	Transfer to General Fund	\$9,066
	Transfer to IT Refresh Capital	\$9,833
	Contribution to Fund Balance/Net Position	\$2,603,300
		\$6,776,772

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES		
	Charges for Services	\$65,032,513
	Use of Money and Property	\$5,218,736
	License and Permits	\$18,785
	Other Revenue	\$2,335,304
		\$72,605,338
EXPENDITURES		
	Code Compliance	\$64,725,413
	Transfer to General Fund	\$5,074,080
	Transfer to Water/Sewer Fund	\$1,318,236
	Transfer to Solid Waste Capital Projects Fund	\$860,000
	Transfer to IT Refresh Capital	\$21,601
	Payment in Lieu of Taxes	\$136,582
	Transfer to Solid Waste Debt Service Fund	\$469,426
		\$72,605,338

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$47,030,941
Use of Money and Property	\$72,000
Use of Fund Balance/Net Position	\$2,928,095
	\$50,031,036

EXPENDITURES

Transportation and Public Works	\$17,368,378
Transfer to General Fund	\$24,790
Transfer to Water/Sewer Fund	\$1,182,816
Transfer to Solid Waste Capital Projects Fund	\$20,160,027
Payment in Lieu of Taxes	\$1,208,750
Transfer to IT Refresh Capital	\$24,764
Street Rental	\$2,333,615
Transfer to Stormwater Debt Service Fund	\$7,727,896
	\$50,031,036

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

License and Permits	\$1,345,700
Charges for Services	\$459,626,060
Use of Money and Property	\$1,166,503
Other Revenue	\$9,885,000
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	\$452,726
Transfer from Stormwater Utility Fund	\$1,182,816
Transfer from Solid Waste Fund	\$1,318,236
	\$491,582,041

EXPENDITURES

Water	\$181,248,103
Reclaimed Water Department	\$108,421
Wastewater Department	\$100,646,434
Transfer to Water Capital Fund	\$5,121,000
Transfer to General Fund for Public Art	\$480,712
Transfer to General Fund for Position Expenses	\$78,953
Transfer to General Fund for Energy Savings Program	\$27,116
Transfer to Capital Fund	\$120,000
Transfer to Water/Sewer Capital Fund	\$77,625,532
Payment in Lieu of Taxes	\$5,355,686
Street Rental	\$23,549,018
Transfer to Water Debt Funds	\$97,221,066
	\$491,582,041

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Charges for Services	\$14,954,248
Use of Money and Property	\$100,000
Use of Fund Balance/Net Position	\$38,513
	\$15,092,761

EXPENDITURES

Transportation and Public Works	\$14,530,924
Transfer to General Fund	\$3,291
Transfer to Vehicle and Equipment Replacement Fund	\$513,000
Transfer to IT Refresh Capital	\$45,546
	\$15,092,761

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES	
Charges for Services	\$28,501,354
Use of Money and Property	\$83,279
Other Revenue	\$16,708
Sale of Capital Asset	\$3,225
Salvage Sales	\$7,438
	\$28,612,004
EXPENDITURES	
Property Management	\$28,410,210
Transfer to General Fund	\$74,869
Transfer to Capital Fund	\$125,000
Transfer to IT Refresh Capital	\$1,925
	\$28,612,004

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 liabilities adopted in Resolution 4464-06-2015 and for FY2022 shall have receipts and appropriations as follows:

REVENUES	
Charges for Services	\$1,531,973
Use of Money and Property	\$3,300,000
Other Revenue	\$66,861,802
Use of Fund Balance/Net Position	\$18,732
	\$71,712,507
EXPENDITURES	
Human Resources	\$71,712,507
	\$71,712,507

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 liabilities adopted in Resolution 4464-06-2015 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$569,525
Use of Money and Property	\$1,000,005
Other Revenue	\$30,414,438
	\$31,983,968

EXPENDITURES

Human Resources	\$28,521,439
Contribution to Fund Balance/Net Position	\$3,462,529
	\$31,983,968

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 and for FY2022 shall have receipts and appropriations as follows:

REVENUES

Use of Money and Property	\$399,990
Other Revenue	\$22,347,389
Use of Fund Balance/Net Position	\$30,352
	\$22,777,731

EXPENDITURES

Human Resources	\$22,770,503
Transfer to IT Refresh Capital	\$7,228
	\$22,777,731

SECTION 6. CAPITAL IMPROVEMENTS

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.

That there shall be appropriations for the Capital Improvement Plans of the City of Fort Worth for FY2022, 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, and for FY2022 shall have General Capital Improvement Plan receipts and appropriations totaling \$99,396,651 as follows:

Capital Category	Capital Project	FY2022
Business Applications	Business Applications-IT P_P00037	859,401
Comm Facilities Agrmts	CFA Bucket P_P00001	7,100,000
Community Partnerships	William McDonald (SE) YMCA P_102349	14,431
	Future Community Partnerships P_P00047	750,000
	FWPA Collection Management P_P00056	240,000
	Leveraging & Partnership Oppor P_P00118	564,495
	Transit Initiatives P_P00129	800,000
Community Park Imp	Mowing P_P00128	1,022,000
Education	Public Education and Governmen P_P00023	850,000

Capital Category	Capital Project	FY2022
Equipment	Parking Garages P_P00008	35,000
	Equipment-Police P_P00033	100,000
	EQUIPMENT REPAIR P_P00040	125,000
Facility Improvements	NCH Council Chambers Media P_103660	1,000,000
	PARD Rec Fitness Equipment P_P00109	94,000
	Nature Center Improvements P_P00122	12,000
	Las Vegas Trail Cap Maint P_P00123	130,000
	PARD New Enhancements P_P00132	19,060,779
	PARD Maintenance & Replacement P_P00133	2,371,298
	NS Equipment Replacement P_P00139	45,000
Hardware	PC Refresh - General - IT P_P00090	1,461,446
	PC Refresh - Other Funds - IT P_P00091	975,028
Neighborhood Street Imp	NSD Alleyway Maintenance P_P00105	204,000
Redevelopment/Reno	First Flight Park P_102903	24,400
	Recurring Facility Mtn & Rpr P_P00049	1,850,168
	Neighborhood Improv. Strat. P_P00080	3,502,000
	Roof Repair & Replace Citywide P_P00082	2,004,187
	Minor Repair & Renovate Cityw P_P00083	479,645
	Golf Improvements P_P00096	157,000
Sidewalk Infrastructure	Sidewalk Improvements P_P00127	2,589,000
Street Light Infrastructure	Street Lighting Programmable P_P00124	1,511,000
Street Maint	FY18 - CD 9 Street Repair and P_C02389	416,797
	Contract Bridge Maintenance P_P00017	1,835,000
	Contract Street Maintenance P_P00020	20,441,000
	Pavement Mgmt - Reclamation P_P00125	511,000
	Pavement Markings P_P00126	1,428,000
Studies	PARD Studies P_P00119	220,000
Technology Infrastructure	Capital Projects Svcs Business P_P00111	233,000
	Technology Infrastructure-IT P_P00038	5,464,338
	ERP IT P_P00093	450,000
Traffic Signals	Traffic System Maintenance P_P00021	6,793,455
Vehicles	Culture & Tourism-VERF P_P00025	25,000
	Vehicles-Police P_P00035	8,307,783
	Vehicles-IT P_P00039	45,000
	Vehicles-Capital Proj Svcs P_P00073	280,000
	General VERF P_P00097	3,000,000
	Community Tree Planting VERF P_P00134	15,000
Total Plan		\$99,396,651

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 and for FY2022 shall have Municipal Airports Capital Improvement Plan receipts and appropriations totaling \$328,838 as follows:

Capital Category	Capital Project	FY2022
Assessments	PCI Study Update Part 1 P_103659	50,000
	Meacham Assessments & Studies P_P00009	50,000
Equipment	Meacham Equipment - Vehicles P_P00011	175,000
Facility Improvements	Spinks Maintenance P_P00113	53,837
Total Plan		\$328,837

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 and for FY2022 shall have Public Events Capital Improvement Plan receipts and appropriations totaling \$4,041,000 as follows:

Capital Category	Capital Project	FY2022
Redevelopment/Reno	WRMC Cattle Barn 4 Sprinklers P_103661	300,000
	New WRMC Arena P_C40004	500,000
	FWCC Minor Renovation & Repair P_P00053	1,546,000
	WRMC Minor Renovation & Repair P_P00054	\$1,695,000
Total Plan		\$4,041,000

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 and for FY2022 shall have Solid Waste Capital Improvement Plan receipts and appropriations totaling \$1,355,000 as follows:

Capital Category	Capital Project	FY2022
Facility Improvements	Petrol Storage Tank Imp P_103662	120,000
	Projects for removal of hazard P_P00042	300,000
Studies	City Facilities Enviro Assmts P_103663	75,000
Vehicles	Vehicles & Equipment-Solid Was P_P00041	800,000
	Code Annual Fleet Upgrade P_P00117	60,000
Total Plan		\$1,355,000

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 and for FY2022 shall have Stormwater Capital Improvement Plan receipts and appropriations totaling \$20,160,027 as follows:

Capital Category	Capital Project	FY2022
Business Applications	GIS Data Mgmt P_P00013	150,000
Drainage Improvements	Lebow Channel Flood Mit P_103061	-12,100,000
	TRVA Grand Ave Ph2 Pt2 P_103664	5,750,000
	TRVA Grand Ave Ph2 Pt3 P_103665	3,450,000
	TRVA New Main St Outfall & 8 P_103666	4,000,000
	TRVA Cemetery Outfall & Houstn P_103667	675,000
	Drainage Improvement Projects P_P00043	3,696,304
	Flooding Assessments P_P00046	1,292,982
Equipment	Minor Equipment P_P00014	43,580
Floodplain Mgmt	SW Advanced Flood Warning Sys P_P00108	700,000
Hardware	Technology P_P00015	180,000
Heavy Equipment	Vehicles-Stormwater P_P00016	1,583,117
Rdwy Crossings & Channel Imp	SW Hazardous Rd Overtopping P_P00120	11,166,000
	Total Channel Restoration Bond P_P00136	-2,026,956
Redevelopment/Reno	Stormdrain Pipe Rehab P_P00114	1,600,000
Total Plan		\$20,160,027

WATER AND SEWER CAPITAL IMPROVEMENT PLAN

The Water and Sewer Capital Improvement Plan is used to complete projects to enhance the management of providing water and sewer services. Appropriations for Capital Projects and Programs are outlined below and for FY2022 shall have Water and Sewer Capital Improvement Plan receipts and appropriations totaling \$5,121,000 as follows:

Capital Category	Capital Project	FY2022
Equipment	Water FY 22 Non-Fleet Eqmt P_103484	615,000
	Sewer FY 22 Non-Fleet Eqmt P_103485	595,000
Vehicles	Water FY 22 Vehicles/Heavy Eqm P_103482	1,935,000
	Sewer FY 22 Vehicles/Heavy Eqm P_103483	1,976,000
Total Plan		\$5,121,000

SECTION 7: RATIFICATION

OPERATIONS BUDGET

That all appropriation ordinances approved by the City Council effecting this budget for the ensuing fiscal year beginning October 1, 2021, and ending September 30, 2022, are hereby ratified and incorporated into the same.

CAPITAL IMPROVEMENT PLANS

That prior appropriation ordinances have been approved by the City Council related to capital programs, capital projects, and capital outlays to be undertaken during the fiscal year beginning October 1, 2021, and ending September 30, 2022, and such ordinances are hereby acknowledged.

SECTION 8: INCORPORATION OF PUBLISHED BUDGET AND APPROVAL OF CAPITAL PLAN

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, and which budget is hereby 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.

In appropriating funds for FY2022 of the capital improvements, the City Council hereby approves the FY2022-2026 Capital Improvement Plan as presented by the City Manager on August 3, 2021, provided, however, that such plan is subject to amendment and revision and that no funds are hereby committed or appropriated beyond FY2022.

SECTION 9. LEAVE

By appropriating monies in this Ordinance for the various departments and funds that contain personnel costs, which include leave, the City Council acknowledges its approval of the existing leave and compensatory time policies.

SECTION 10: LIMITATION ON EXPENDITURES, COMMITMENTS, AND OBLIGATIONS

OPERATIONS BUDGET

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been transferred and allocated.

CAPITAL IMPROVEMENT PLANS

That no department, division, officer, or employee of the City may expend, obligate, or commit any funds in an amount that exceeds the lesser of: (i) appropriations authorized by the adopted budget and appropriation ordinances, including any duly enacted amendments or supplements thereto, or (ii) actual available resources. Further, that no department, division, officer, or employee of the City may expend, obligate, or commit any monies, such as grant funds or donations, that are anticipated to be received or any monies, such as asset forfeiture fund balance, that are anticipated to become available for expenditure unless and until such funds have been received and appropriated.

SECTION 11: LEGAL LEVEL OF CONTROL

OPERATIONS BUDGET

That, except as otherwise provided in this section, the legal level of control for operating (non-capital) appropriations 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, 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 and (ii) to transfer revenues, appropriations, and associated authorized positions between departments within a single fund in order to reflect any organizational changes occurring during the fiscal year.

CAPITAL IMPROVEMENT PLANS

That the legal level of control for capital appropriations shall be at the Project, Program, or Outlay level, as applicable, for which an appropriation has been adopted, whether in this ordinance or another ordinance duly adopted by the City Council in the past or during this fiscal year. The City Manager, acting directly or through the Assistant City Managers, may approve the allocation of funds to a lower level within the same Project, Program, or Outlay, as applicable, without the approval of the City Council so long as such reallocation otherwise complies with all applicable laws and ordinances and does not result in a net increase to the overall appropriation of the Project, Program, or Outlay, as applicable.

SECTION 12: PUBLICATION

That following the final passage, the caption of this ordinance shall be published in the official newspaper of the City of Fort Worth.

SECTION 13: SEVERABILITY

That should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such a decision, opinion, or judgement shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provisions shall be, remain, and continue to be in full force and effect.

SECTION 14: SAVINGS CLAUSE

All rights and remedies of the City of Fort Worth, Texas are expressly saved as to any and all violations of the provisions of the Code of the City of Fort Worth, or any other ordinances of the City, that have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance, but may be prosecuted until final disposition by the courts.

SECTION 15: CONFLICTS

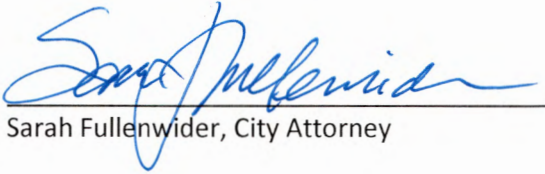
That all ordinances and appropriations for which provisions have previously been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

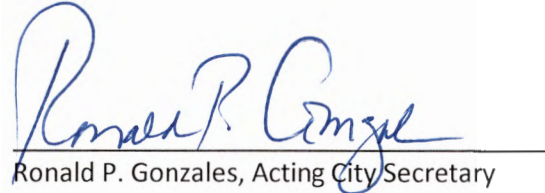
SECTION 16: EFFECTIVE DATE

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:


Sarah Fullenwider, City Attorney


Ronald P. Gonzales, Acting City Secretary

Adopted: September 21, 2021

Effective: October 1, 2021



Ordinance No. 25074-09-2021

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, 2021, 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 2021, at the rate of \$0.7325 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, 2021, 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 \$0.5850 for general fund operations and a debt levy of \$0.1475 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 fourteen hundredths percent (20.14%) 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 2021, 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 does not exceed the no-new-revenue maintenance and operations rate, the following statement is 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. THE TAX RATE WILL EFFECTIVELY BE RAISED BY .91% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.57.

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, 2022. 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, 2021, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2022.

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, 2022. However, a tax delinquent on July 1, 2022, 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, 2022, 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, 2022, but not later than May 1, 2022, and that remains delinquent on July 1, 2022, 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, 2022, 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, 2022, 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


Ronald Gonzalez, Acting City Secretary



Adopted: September 21, 2021

Effective: September 21, 2021

A Resolution

NO. 5471-09-2021

**RATIFYING THE PROPERTY TAX REVENUE INCREASE
REFLECTED IN THE FISCAL YEAR 2022 BUDGET, IN
ACCORDANCE WITH SECTION 102.007(c) OF THE TEXAS LOCAL
GOVERNMENT CODE**

WHEREAS, pursuant to Texas Local Government Code Section 102.007(c) 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

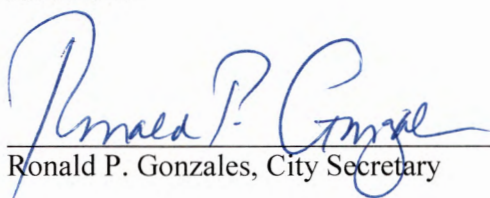
WHEREAS, the Fiscal Year 2022 budget will raise more revenue from property taxes than the previous year because, despite a decrease in the actual property tax rate of \$0.7475 per \$100 value in Fiscal Year 2021 to \$0.7325 per \$100 value in Fiscal Year 2022, the revenue from the assessment of property taxes will create more revenue than last year due to increases in appraised values on pre-existing improvements and to new improvements placed 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 2022 budget.

Adopted this 21st day of September 2021.

ATTEST:



Ronald P. Gonzales, City Secretary



Supplemental Information



Long Range Projections



Long Range Projections

Long Range Financial Outlook

Annually, in the spring, the city holds a council strategic retreat. This time is used to review and reflect on current events, growth trends, issues affecting the City, service delivery, economic development and how we budget for the current and future needs of the city. All of this planning and prioritizing falls in line with a Long Range Financial Outlook which is also discussed during this time. This is a critical first step in the budgeting process. The Long Range Financial Outlook is a 7 year projection for the General Fund and is a forward-looking forecast to consider new data allowing us to adjust our operating and capital programming and build a solid, realistic budget. It identifies any potential risks and trends that may be impactful to city budgeting. Below is a concise long range plan for each of the city's annually adopted funds.

Governmental Funds							
	Projected Fund Balance at End of FY2022	Projected Revenues FY2023	Projected Expenditures FY2023	Projected Fund Balance at End of FY2023	Projected Revenues FY2024	Projected Expenditures FY2024	Projected Fund Balance at End of FY2024
GENERAL FUND							
General Fund	\$ 174,482,703	\$ 859,558,006	\$(859,609,951)	\$ 174,430,757	\$ 888,265,383	\$(888,274,588)	\$ 174,421,551
SPECIAL REVENUE FUNDS							
Alliance Maintenance							
Facility	1,922,860	4,636,059	(5,120,571)	1,438,349	4,648,551	(5,131,178)	955,721
Community Tree Planting	286,206	435,585	(563,190)	158,601	-	(504,437)	(345,835)
Crime Control & Prevention District	38,572,532	99,437,661	(97,576,725)	40,433,467	104,152,940	(102,442,576)	42,143,832
Culture & Tourism	15,003,540	41,996,297	(41,802,947)	15,196,891	44,029,117	(44,099,036)	15,126,972
Culture & Tourism 2% Hotel	2,644,633	6,252,197	(6,252,197)	2,644,634	6,689,851	(6,689,851)	2,644,634
Culture & Tourism							
Project Financing Zone	2,772,311	5,509,808	(6,109,808)	2,172,310	6,887,259	(7,487,259)	1,572,311
DFW Rev Sharing	2,623,043	6,600,000	(6,600,000)	2,623,043	6,600,000	(6,600,000)	2,623,043
Venue Operating	779,370	5,404,994	(5,404,994)	779,369	5,783,343	(5,783,343)	779,370
Environmental Protection	3,589,260	5,035,578	(4,515,064)	4,109,774	5,184,966	(4,631,151)	4,663,589
Economic Incentives	5,161,286	2,480,000	(1,984,000)	5,657,286	3,075,200	(2,460,160)	6,272,326
Municipal Golf	863,957	5,849,346	(5,820,978)	892,326	5,489,912	(5,489,912)	892,326
Proprietary Funds							
	Projected Fund Balance at End of FY2022	Projected Revenues FY2023	Projected Expenses FY2023	Projected Net Position at End of FY2023	Projected Revenues FY2024	Projected Expenses FY2024	Projected Net Position at End of FY2024
ENTERPRISE FUNDS							
Municipal Airport	\$ 6,354,310	\$ 15,293,377	\$(13,427,818)	\$ 8,219,869	\$ 15,657,988	\$(13,944,597)	\$ 9,933,260
Municipal Parking	2,563,049	6,956,030	(7,335,009)	2,184,069	7,140,665	(7,507,027)	1,817,707
Solid Waste	24,542,293	74,393,732	(75,189,598)	23,746,427	76,231,307	(77,897,634)	22,080,100
Stormwater Utility	13,076,527	49,163,966	(49,163,966)	13,076,527	51,317,541	(51,317,541)	13,076,527
Water & Sewer	213,696,412	508,997,197	(508,997,197)	213,696,412	522,985,744	(522,985,744)	213,696,412
INTERNAL SERVICE FUNDS							
Capital Projects Service	9,260,437	15,373,196	(15,373,196)	9,260,437	15,862,738	(15,862,738)	9,260,437
Fleet & Equipment Serv	2,881,578	29,419,309	(29,419,309)	2,881,577	30,362,185	(30,362,185)	2,881,578
Group Health Insurance	38,565,000	75,115,824	(76,562,633)	37,118,192	78,706,737	(81,749,819)	34,075,110
Risk Financing	35,457,733	24,065,251	(24,065,251)	35,457,732	26,279,949	(26,279,949)	35,457,732

Long Range Projections

Assumptions

- **Population Growth:** Fort Worth's population is touted as one of the fastest growing in the nation. Residential and commercial growth are incorporated into each projection, from planning and developing, to providing services and infrastructure to accommodate such growth, as well as the revenue return to the City.
- **Revenues:** All areas of revenue are assessed for growth, the pause or expansion of services, and economic conditions expected for the City.
- **Rate Increases:** The projections shown here do not include rate adjustments or increases.
- **Capital Infrastructure:** The City is always planning ahead for these capital needs. Infrastructure can include new facilities, the expansion of facilities, roadway improvements, etc. Since infrastructure is a primary driver of bonded debt, a bond election is held typically every 4 years. When the City plans for bond implementation, additional operating and maintenance dollars are assessed alongside the capital funding to ensure the City maintains not only existing infrastructure but the new infrastructure being completed as well. The City funds capital through operating funds as well, which is referred to as Pay-as-you-go (Paygo). These paygo funds are included in each fund's operating budget as a transfer out, and you will also find the long term paygo plan in the 5-year CIP. Each operating estimate associated with a capital project is identified in the 5-year CIP and is also included in the operating fund's projections.
- **Prior Year Commitments:**
 - Wages increases are a key item included in projections to ensure appropriate coverage for Police's meet and confer agreement, Fire's Collective Bargaining agreement, and general employee pay per performances increases.
 - Long Term Liabilities such as pension obligations and other benefits are captured under prior year commitments.
 - Mayor & Council (M&C) Supplemental Appropriations increase annual budgets each year. If any of these M&C's require additional maintenance funding, such as mowing for added parkland, assumptions include these adds.
 - Contractual changes are captured to as prior year commitments to ensure the continuation of services.
- **Debt Capacity:** Debt capacity and finance planning include the scheduled issuance of bonds, revenue growth, and the debt obligations that accompany these large financing undertakings. For the general debt fund, this projection of capacity is closely interlaced with the general fund; as it affects the overall property tax rate.
- **Financial Policy:** While projecting fund activity, the ending fund balance of each fund is evaluated, to ensure compliance with internal fund balance reserve requirements. Each requirement is set to maintain sufficient health of the fund. If ever a fund is projecting to be insufficient, it is more closely evaluated so that remediation can occur to mitigate any deficits. Fund balance or net position may also include restricted equity, such as in the case of Solid Waste, which includes restricted cash set aside for the post closure costs of the City landfill.

As you can see, there are many variables that affect projecting revenues and expenses in City funds for future years. In addition to developing these long range financial outlooks, each year the City undergoes two formal forecasting exercises, which help identify any key variances that need to be addressed in the current year, but also provide insight into how future resources and use of funding may evolve. For example; if a fund projects a deficit in a future year, this planning process allows adequate time to develop a solution prior to a deficit actually occurring. No fund is allowed to consume resources that are not available.

Long Range Projections

After a current budget is adopted, and a full year of forecasting occurs, and planning meetings are had, it brings the City back full circle to the city council retreat. While the public is not able to actively participate, the retreat is televised for live viewing on the City website and historically can be found on Granicus through the City's website. https://fortworthgov.granicus.com/player/clip/4224?view_id=5&redirect=true.

Another valuable planning resource document produced by the City of Fort Worth, is the Comprehensive Plan. Long Range Projections factor heavily into this planning document and the Comprehensive Plan plays heavily in assumptions used for projecting. An excerpt from the Comprehensive Plan is as follows:

PLANNING PROCESS (CONT)

The City's annual planning and budgeting processes are interwoven. The two processes are coordinated so as to enable City departments, the City Manager's Office, and the City Council to make budgeting decisions that are consistent with the Council's priorities as reflected in the Comprehensive Plan. The Plan is also intended to help City officials in formulating capital improvement budgets and bond packages. In 2008 the Mayor and City Council thoroughly reviewed the goals found in the 2008 Comprehensive Plan and revised the goals:

- Make Fort Worth the nation's safest major city.
- Improve mobility and air quality.
- Create and maintain a clean, attractive city.
- Strengthen the economic base, develop the future workforce, and create quality job opportunities.
- Promote orderly and sustainable development.

These strategic goals, along with the vision statement in the Comprehensive Plan and financial policies, help guide the City Manager in formulating an annual Consolidated Business Plan, which in turn provides the framework for department business plans and individual performance plans. Each City

department prepares an annual business plan describing their mission and vision, organization, budget, major initiatives, and performance measures. The business plan relates the department's activities to the City Council's strategic goals and to the City's organizational priorities: communication, customer service, and diversity. The business plan also relates the department's activities to the goals, objectives, policies, programs, and projects contained in the Comprehensive Plan. This strategic alignment of the planning and budgeting processes, combined with continuous public input, helps to ensure that the City of Fort Worth provides the best possible service to its citizens.



*The Comprehensive Plan guides the City's strategic business planning process.
(Source: City Manager's Office, 2009.)*

For more information about the Comprehensive Plan, visit;

<https://www.fortworthtexas.gov/departments/planning-data-analytics/planning/comprehensiveplan>.



Horizon Issues



Horizon Issues

Overview

As part of the annual budget development process, departments within the City analyze their short-term budget needs in the context of its long-term goals and objectives. Choices made by the departments today impact future resources, so it is important for Council and staff to discuss how various horizon issues can best be anticipated. The summaries below focus on each department's future considerations based on expected outcomes, trends, and potential influences that must be managed. The various factors reviewed change annually as the City adjusts its plans to minimize negative impacts, the scenarios change, and new information is provided

General Fund Departments

City Attorney's Office

An increase in construction contracts and real estate transactions due to the growth of the City and the implementation of the Capital Improvement Program has resulted in the need to dedicate additional attorneys to these areas.

The creation of new departments continues to increase the work load for attorneys as each department develops its own scope of work. Additional programs and functions have been added in almost every department. Each of these programs and functions require legal review and advice.

The number of public information requests handled by the City Attorney's Office has increased 22% between 2015 – 2020, with a high in FY20 of 1,339 requests handled by the department. This number is expected to continue to grow in the upcoming years. The increase in requests has a direct impact on the already heavy workload of departmental support staff.

The number of contracts the City has entered into and filed at the City Secretary's Office has increased by 88.5% and will continue to increase as Fort Worth's population grows and with the change in purchasing procedures that requires a contract, rather than purchase orders, for any purchase that has a service component. The increase in contracts resulting from the American Rescue Plan Act will continue to create additional contracts and more legal work for our attorneys.

Municipal Court duties shifted to the prosecutors continues to create additional work for our office. Also, the number of criminal discovery requests at Municipal Court continues to increase. Despite the decrease in the citations filed, the prosecutors and support staff must spend an inordinate amount of time complying with discovery requests.

There has been an increase in the number of condemnation cases which are labor intensive and must meet statutory requirements. In 2013, the City filed two condemnations, none in 2014, two in 2015, five in 2016, five in 2017, one in 2018, and none in 2019. Between the end of 2020 and April 2, 2021, the City Council has authorized sixteen condemnations. This trend is expected to continue.

The Employment Section will need to devote a majority of its time and resources to the defense of three ongoing whistleblower lawsuits brought by one attorney. These cases require significantly more work than most employment cases, due to the voluminous pretrial discovery and evidentiary hearings; additional work will be required over the next year.

Horizon Issues

Internal Affairs (IA) is adding 6 new sergeants and will begin processing all disciplinary matters, significantly increasing IA's cases. IA regularly asks questions of the CAO about investigations and seeks review of personnel complaints and suspension letters; with the IA's increase in volume, the City Attorney's Office volume will likely increase.

There has been a marked increase in matters involving land use issues. Changes in 2017 to the annexation statute required a change to the City's annexation policy and requires additional legal agreements to be negotiated and executed with persons annexing into the City, all of which results in a need to dedicate more resources to these issues. There continues to be an increase in the number of lawsuits related to Code Compliance and zoning, which has shifted attorney responsibilities to accommodate the litigation and diverted resources from other work.

An increase in complex developer projects that cross multi-departmental lines and that do not have a single City project manager often necessitates that the attorneys act as the communications coordinator, inter-departmental liaison, meeting leader, and, at times, to perform a role that comes close to project management.

Human Resources adopted a more formal process for Americans with Disabilities Act accommodation requests, which includes legal review of the denial letters and the supporting documentation, giving advice to HR and the departments regarding whether the decision was likely to be upheld, and advising on the language of the denial letters. In light of the tighter budget constraints on the horizon, more departments will likely choose to deny the requests, so our workload in this area will likely increase.

The number of employment law claims continues to increase, requiring other litigation attorneys to take on employment law-related issues and lawsuits, which takes away resources from other areas. With the hiring of an outside vendor to manage complaints, the department expects an increase in FMLA and ADA complaints needing review. Also, departments are increasingly relying on the employment attorneys to investigate, evaluate, and provide guidance related to anticipated disciplinary actions and to provide additional supervisory training.

There has been a steep increase in the number of torts cases with the number of pending cases almost doubling in less than three years. In the last quarter of 2018, there were sixteen torts cases pending; there were twenty-four cases pending in the last quarter of 2019; there were twenty-nine cases pending in the last quarter of 2020; and currently there are thirty-one cases pending for 2021. This is a 93.75% increase in three years.

There is an increasing need for more support staff; each support staff assists 2 or 3 attorneys and increases in attorney work load transfers to an increase in support staff workload. Support staff in the Litigation Division perform paralegal work without paralegal pay. The increase in contracts affects the Transactional Division support staff, including the review of contracts, contract compliance language, performing the necessary research to ensure that the corporations are in good standing as well as other contract basics prior to being sent for attorney review. Support staff also assist with purchasing duties, time and attendance, Human Resources Coordinator and Medical Records custodian duties, safety duties, and reception duties.

With mandatory e-filing, the department's continued implementation of an electronic file-management tool, and use and reliance on technology continuing to grow, this results in increased work load to administer technology and train, maintain, and analyze department technology needs.

City Manager's Office

One of the most important horizon issues to impact the City is the impending addition of two new Council districts. During FY 2022, the City is redrawing district boundaries to accommodate the expanded Council using the 2020 Census count. Future budgets and policy will be directly impacted by the change to the governing body. As the

Horizon Issues

districts are formed and new Councilmembers are elected, the City will leverage its annual budget development as an application of policy.

Building on the success of Read Fort Worth, Mayor Parker is leading the City toward a comprehensive city-wide plan for quality early childhood education. This 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 Commissioners Court, Workforce Solutions of Tarrant County, Tarrant County College, and others.

Across the country, as in Fort Worth, many children are not reading on grade level. COVID-19 is anticipated to have an adverse impact on learning, education, and reading in particular. Therefore, the City's role as a partner in providing reading instruction is even more critical as parents look for ways to bridge the learning gap.

Continuing to build on the partnership with Read Fort Worth, Education Strategies 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 ensure that 100% of FWISD 3rd grade students will be reading on grade level by FY2025. The 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 City's Economic Development Department. It's important to note that the City's education strategies are aligned with FWISD through Read Fort Worth and other partner programs.

It should be noted, problems that exist within law enforcement may be systemic but are underreported because law enforcement conduct tends to affect people less likely to complain. When members of marginalized groups complain, the problem may appear to be an aberration when it is actually commonplace. Unless there is staff and time to track the outcomes even court proceedings, oversight agencies like the Police Oversight Monitor Division may not be aware of key implications of possible law enforcement misconduct. Such data can be of use in effecting improved training, clearer policy and reducing risk liability related to law enforcement.

Recently, the Police Oversight Monitor Division was asked to review and advise on applicable policies, procedures, and practices of other areas of CFW law enforcement, who may interface with law enforcement, or have a law enforcement component and still come under the auspice of City government outside of the Fort Worth Police Department. Such collaboration will create unity via interactions with community members and consider collaborative data that can be of use in effecting better training, clearer policy and reducing overall risk and liability. The accountability of all CFW law enforcement is key to ensure consistency in how Fort Worth communities perceive and interact with law enforcement.

Through community-police collaborations and survey results, the Police Oversight Monitor Division realizes that more work is needed to improve on relationships and build trust in law enforcement in the City's more marginalized communities. Further, the City's role in ensuring that these same communities have access and information to resources available to them should be a top priority. The Police Oversight Monitor Division desires to work with affected stakeholders in improving the information sharing in those communities, so that more proactive and informative police interaction becomes prevalent. Furthermore, the Police Oversight Monitor Division believes that the creation of a mediation program to alternatively handle complaints by community members against law enforcement will be a key tool to effecting positive and culturally sensitive change in how community and law enforcement interact. As a result, financial resources are needed to support these key efforts. To help fill the staffing void, the Division partnered with Texas A&M School of Law to bring on legal interns to research promising police policies and procedures and outreach ideas, as well as draft guidance documents, policies, and procedures that serve as recommendations. The Division received a one-year grant to support part-

Horizon Issues

time, temporary employment of two legal interns focused on a restorative justice mediation program between community members and police that was initially proposed in CY2020. The Division has collaborated with FWPD and other key officials regarding the first mediation program of this kind, and now it is in the process of creating draft templates, policies, procedures, and practices to continue to move forward. It has also established relationships with outside community, county and educational partners to create a pool of mediators; however, there will be a fiscal and personnel impact.

The data compilation and analyses component are inherently important to identify trends, patterns, and circumstances in order to address root causes and systemic challenges within law enforcement that will allow the Police Oversight Monitor Division to recommend solutions. The Division examines complaints, investigations, and uses of force patterns that might provide opportunities for law enforcement and the community to reduce complaints, incidents, and injuries. Following the identification of such patterns, the Police Oversight Monitor Division and law enforcement jointly can undertake problem-solving to determine the reason(s) for any patterns and whether there are opportunities to eliminate or reduce root causes. Where feasible, these projects should involve both affected officers and the community.

The Police Oversight Monitor Division needs to ensure that all formal mechanisms are put in place to ensure full, independent collaboration between it and law enforcement, including full, unfettered access to law enforcement personnel and records. Through a written agreement, the format to be agreed upon for the timely exchange of information and efficient coordination between the Departments will be essential. The Division is committed to ensure this formal mechanism is put in place in the fiscal year to ensure accountability.

The Division has two additional goals that should be accomplished in the fiscal year. They include the production of its annual report, which has been delayed due to workload and staffing shortage. Additionally, with the Mayor and Council's approval, the creation of the City's first police accountability board would be a notable accomplishment. The Police Oversight Monitor Division has collaborated with community and City leaders on the recommendations to create such a board. Those recommendations will be discussed with the Mayor and City Council beginning in August/September 2021. The Board will require administrative support that should be addressed in the current Division's budget.

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.

The actions taken by the State legislature continue to be of concern at the local level, due to the potential substantial impact on city services. The State legislature has the ability to reduce the level of revenues that a city can generate in order to pay for core services and programing requested by the citizens of Fort Worth, as currently experienced with the application of Senate Bill 2. Moreover, the legislature will attempt to pass bills to prevent local governments from protecting the people within its city limits by passing bills to impose additional restrictions and limitations on local governments without any consideration for the consequences of their actions.

In addition, it is expected that there will be major attempts to eliminate local government charters, home rule authorities, local government protections, and rule-making authority within local governments.

City staff will be required to defeat and curtail any legislation that will be detrimental to the City Charter, ordinances, policies, and comprehensive plans, as adopted by the Mayor and Council.

Horizon Issues

During the legislative process, city staff will be required to protect the current funding received from the state and engage opportunities to seek additional funding that will enhance the Mayor and City Council's ability to govern. While the State legislature is not in session during FY2022, staff will have the ability to focus on the federal agenda, build relationships with legislators, and prepare for the 88th session in 2023.

Directions Home will build on the success of permanent supportive housing projects such as Casa de Esperanza and New Leaf Community Services in order to develop 150 additional units of permanent supportive housing through a combination of Directions Home general capital funds, Fort Worth Housing Finance Corporation Funds and HOME-ARP funds. Directions Home continues to respond to the changing needs of the homeless system due to COVID and COVID-funding.

City Secretary

To capitalize on the successful transition of Council and Boards and Commissions to a virtual platform, the City Secretary's Office plans on further increasing functionality by incorporating a hybrid WebEx meeting environment. This will require additional technology and staff time.

Continued implementation and leveraging of the robust workflow of the city-wide Enterprise Information Management System (EIMS) as more and more of our processes become natively digital.

Continued improvement of citizen participation in the Council meetings to account for those who do not want to attend in person is a priority of the department.

Code Compliance

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 the FY2019 staffing study.

Development Services

The Development Services Department foresees a continued demand to meet expected service levels and expanded growth with the need for enhanced/improved and more robust technology.

The demands for form-based codes, design overlays, historic districts, and conservation districts will continue along with requests for annexation, special district modifications, and municipal boundary adjustments. As the City continues to grow and diversify, ordinances need updating and integration to meet the demand for urban development types. 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. The Department continues to see steady growth in permits and the number of inspections each year, while striving to meet ideal turnaround times and customer service satisfaction ratings.

Diversity and Inclusion

Horizon issues for current programming include succession planning, reliance on grant funding, and continued demands on the Department's limited staffing to fulfill essential functions and meet community expectations.

Succession Planning: Several individuals in key positions in Civil Rights Enforcement are due to retire in the next 2-4 years. In fact, more than 40% of Enforcement staff members are eligible for retirement within 5 years. The Department anticipates challenges in recruiting experienced staff to supervise the staff that conducts

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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.

Reliance on Grant Funding: 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. The uncertainty around future funding will only prove to inhibit service delivery.

Availability of Staffing to Perform Essential Functions: With the creation of the new Department of Diversity and Inclusion, the community has high expectations to see substantive change in the equitable delivery and provision of city services and social justice. However, when the Department was created, only one new position was added and two positions (one of which is part-time) were reprogrammed, to carry out equity analysis and support activities necessary to reduce and eliminate racial disparity gaps in the key areas of criminal justice, economic development, education, governance, health, housing, and transportation, as outlined in the Race and Culture Task Force Recommendations. It is also the same three individuals responsible for the development and implementation of a city-wide equity policy. The limited staffing available to support this important work is not sufficient to provide the high quality, effective and timely policies, programs, and activities necessary to successfully meet community expectations.

Economic Development

The long-term impacts of the COVID-19 pandemic are still unknown but will be significant if we continue to see business closures. The department will continue to work with our partners to support small businesses in Fort Worth recognizing that we will need to look at short-, mid-, and long-term strategies.

Implementation of the Economic Development Strategic Plan has been slowed due to COVID-19 small business relief efforts in FY21. We will be partnering with TIP Strategies to complete a "refresh" of the strategic plan in light of the pandemic and progress to date. This update will allow staff to better prepare for future business recruitment and retention.

Additionally, capital maintenance at the James E. Guinn Campus, including parking lot replacement, roof, and HVAC replacement, will need to be addressed.

Financial Management Services

The Financial Management Services Department expects to address the following issues in FY2022 and beyond, which result in some level of budgetary and/or operations impact;

- Financial and cyber fraud threats continue to increase in frequency and sophistication resulting in the need for continuous training and awareness on the latest in fraud trends and relevant preventative best practices;
- Continue implementation of newly promulgated GASB standards, including the implementation of GASB Statement No. 87, which substantially revises existing standards on lease accounting and financial reporting;
- Completing City-wide Revised Administrative Regulations for procurement card purchases, capital projects (both Procurement and Accounts Payable), and revenue collections;

Horizon Issues

- Working with IT ERP to develop an automatic reporting of cooperative purchases to ensure that the city is receiving the full amount of any earned rebates;
- The ongoing work of the City's Payroll Task Force will likely result in substantial changes to the City-wide payroll process, which may have significant operational impacts on all city departments, but most immediately on public safety;
- The continued transition of billing and collection activity from departments to central Treasury to improve visibility and oversight into the status of delinquent receivables. It is important to note that central Finance is the billing and collection agent for certain operational departments and success in collecting delinquent accounts requires joint action. Ultimately, the operational departments provide the services and central Finance provides the tools to enable enhanced visibility into what is due to the City;
- Post-implementation refinement of Automated Invoice Management (AIM) technology and related business processes to increase the level of vendor invoice processing automation city-wide (note: construction invoices with retainage withheld are excluded from the project scope at this time). This technology and move to centralized invoice processing in accounts payable will bring greater visibility into the status of unpaid invoices while allowing for better cash planning. It is important to note this is a city-wide KPI and is dependent on the operational departments taking appropriate action to ensure their vendor invoices are processed and approved on time to meet the 30-day state law requirement for prompt payment;

Fire

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 programs;
- 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 Department IT capabilities, including replacement systems for Commercial Inspections and mobile data computing capabilities;
- Identifying and pursuing potential new revenue opportunities;
- Engaging a consultant in a study to assess service delivery and staffing levels;
- Support efforts to enter into a new collective bargaining agreement to be effective in FY2023.

Human Resources

Future issues that HR will look to address include:

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

Horizon Issues

Information Technology Solutions

IT Solutions is actively planning strategies for the following horizon issues in FY2022 and beyond. The strategies will address:

- the continual rise of sophisticated cybersecurity attacks (phishing, ransom, etc.);
- planning for the new City Hall;
- deployment of the neighborhood Wi-Fi initiative;
- COVID's impact on workforce retention;
- Managing remote work on alternating schedules in reduced office space;
- Balancing IT resource availability versus technology needs.

Library

Through the 2018 Bond Program, the construction of one new library will begin. The design of the Far Southwest Library (still to be named) is scheduled for completion in December 2021 with construction to begin in February 2022.

In FY2021, the branch library at the Seminary location moved to La Gran Plaza and was named La Gran Biblioteca. In FY2022, the Genealogy, Local History, and Archives (GLHA) division will move to the Seminary location. This will provide better access and hours for the residents that use GLHA services.

The library will resume in-person, indoor programming in our library locations in FY2022. In addition, the Community Engagement and Outreach division will be established.

Municipal Court

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

- Re-instate full-court services impacted by COVID;
- Redeploy fully operational community engagement programs;
- Continue analysis of case filing trends and service demands to determine impacts on staffing and processes;
- Further evaluate the role and duties of the Marshal Division citywide;
- The future potential of joint court satellite locations with other departments;
- Begin exploring new case management solutions.

Neighborhood Services

The department continues to face the following challenges/opportunities:

Race and Culture Taskforce

- Improving education outreach for housing programs to assist low-income residents

Affordable Housing Development

- Review Multifamily Incentive policies, identify and recommend ways to increase the number of units affordable to households at 0-30% AMI
- Creation of affordable housing to keep pace with demand

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

Managing of Cares Act and other COVID-19 related grants of \$105 million.

Horizon Issues

Parks and Recreation

The park inventory will continue to increase with the 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.

There is no identified maintenance funding for the three Panther Island Bridges, which include enhanced landscaping and irrigation. These areas were planned to be maintained by a Public Improvement District (PID), but the PID has not been established yet. PARD will assume the maintenance responsibility until the PID is established.

Equipment repair costs continue to be high due to aging fleet in the Park Operations Division. Extended repair time associated with older equipment adversely impacts productivity. The Park Operations Division struggles to maintain routine maintenance duties while repairs are being completed. Additionally, there are large mowers which have been neither operable nor repairable for two mow seasons, causing the Division to resort to renting smaller mowers to make up for the deficiency. The use of smaller mowers has caused productivity to drop by up to 67% in some areas, resulting in increased labor hours to complete mowing tasks. As such, there are increases in equipment rental and overtime costs.

As put forth in the 2020 Park, Recreation & Open Space Master Plan, goals include providing new parkland and facilities to meet park, recreation, and open space needs in developing and redeveloping areas of the City.

The provision of special and traditional-use facilities to meet growing customer expectations, while achieving equitable service delivery for a diverse demographic population, will require deliberate emphasis and policy focus.

While program participation and attendance for outdoor activities are on the rise, the long-term effects of COVID-19 on venue revenue and attendance, facility program participation, adult programming for indoor sports, and youth sports participation are still unknown. It is likely that predominantly indoor programs, such as Summer Day Camp, After School Program, classes, Youth Sports, and contract instructor programs, may see a decline for another year.

There is also an anticipated decline in group tours due to field trip elimination by schools, and a decline in tourism (especially international and interstate) for at least a year for special use facilities.

Planning and Data Analytics

The Planning & Data Analytics Department will continue to implement and enhance existing technology. The Department is focusing on the development and implementation of a citywide data strategy that will allow the City to advance its analytical capabilities which include technical training, system enhancement, performance measurement, 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.

The Lean Leader training process is very hands-on and does not lend itself to virtual platforms. Thus, the Lean Leader process improvement training has been eliminated for the near future due to the COVID-19 pandemic. The program will be revisited in a new format during the next fiscal year.

Horizon Issues

The Planning Division's most immediate focus is on supporting the redistricting process that will shape the future of the governing body. Those efforts will be completed during FY2022. Additionally, the division will engage with community stakeholders, Trinity Metro, and other City departments in a significant combined corridor planning effort for East Lancaster Avenue that will combine Transit-Oriented Development planning, Bus Rapid Transit concept planning, and the Public Improvement District activities planning along this approximately 5-mile long corridor. The Division will continue to update and upgrade the City's Comprehensive Plan during FY2022. In addition, Planning for new development associated with the TEXRail station areas is expected to continue, as will planning/GIS support for the 2022 Bond Program and Open Space Conservation Program. Support will continue for the Trinity River Vision Authority, including work on the completion of the three Trinity River bridges and the first canal section.

Police

The Police Department expects to address the following issues in FY2022 and beyond, which may 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, problem-solving and substantial proactive work while still working to decrease response times.
- Improve training to continue building community trust and increase professionalism.
- Respond to an 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.

Property Management

The following issues for FY2022 and beyond 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 soon, and/or will require some sort of City Council action/decision to adequately address the issue.

Facility Responsibility: As the Property Management Department matures, more facility-related tasks are 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, ice machines, and City Hall exterior landscaping. PMD has talented personnel who can perform a variety of different tasks, but continuing to add new functions without additional resources will spread the limited existing resources too thin to provide high-quality service in all areas.

New Purchasing Responsibility: The new Purchasing Administrative Regulation shifts more responsibility to the Facilities administrative team, including execution and renewal of contracts. With a four-person administrative team, added responsibilities make it difficult for the team to complete daily tasks.

Facility Maintenance: The number of facility maintenance staff has decreased by 8 since FY2008 (13% reduction in staff with 56% footprint growth). As the City continues to grow its inventory of new facilities, including the purchase of the 20-story New City Hall, 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

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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 crews 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 soon and slower turnaround times for material and equipment acquisition.

Real Property 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 numbered (i.e. 1st Street, 28th Street, etc.) streets thru the letter "V" which is completed; and tax-foreclosed properties held in trust for itself and local taxing entities (approx. 150). Since the inception of the Property Management Department, Real Property staff has worked with the IT Department to leverage technological resources to help management identify and track the disposition of these properties. Additionally, the Real Property Division has reduced 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: Continue to compile and manage 80+ property leases, license agreements, and third-party property management agreements, entering into new agreements when necessary, and assuring that existing leases and agreements are renewed timely so that City operations and community initiatives are met. The Lease administration section is working to identify various technology resources to provide efficiency and effectiveness in tracking the lease assets, assessing space needs and monitoring revenues and expenditures, and utilizing existing programs, such as the SharePoint database to easily access current contracts, rent rolls, and other data. Additionally, one of the top priorities is to terminate 3rd party building leases to reduce the City's financial burden and transition those departments into the New City Hall.

Mineral Management: The City has an estimated total of 11,400 mineral acres with approximately 9,700 mineral acres under lease. Leasing of any of the City's remaining mineral acres for subsurface natural gas drilling continues to be dependent upon a sustained and remarkable increase in the natural gas market. Assurance of an accurate royalty revenue stream requires consistent due diligence review of the City's mineral interest, market price, and production for the City's 457 oil and gas leases currently held in a producing status. Lease assignments and transfers between gas companies, lawsuits, and audits add further complexity to assuring the accuracy of the City's royalty revenue stream. Mineral management continues to work to identify and implement improved technology systems and processes for optimum management of the City's mineral assets.

Lake Worth Leases: The City is currently managing numerous residential and 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. As sales progress, the rent revenue which offsets salaries and operating expenses in the 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. The third and final area, known as "Block 9", requires platting. Staff is finalizing the cost necessary for the completion of platting to prepare the properties for sale. Additionally, the staff is researching to identify and implement an online system for the purchase of boat ramp stickers, which will automate the process, reduce cost, and generate additional revenue.

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Transportation and Public Works

With the pace of development currently occurring in the region, the Department is experiencing constraints in its supply chain for construction-related materials and activities; subsequently, such constraints continue to drive price increases in both labor and construction materials.

The ongoing adoption of the asset management system's advanced modules will greatly increase the capabilities of our asset management program for the transportation network by providing higher-quality decision-making for effective maintenance management practices.

Expediting/facilitating the deployment of 5G network facilities is a high priority for the City. The TPW ROW Management Division will continue to actively work with key City and private stakeholders to identify and implement best practices for permitting, installation, and inspection of these facilities.

The department has engaged industry asset management experts to assist in developing an Asset Management Strategy to include evaluating our current asset management capabilities, maturity level, and the development of an Asset Management Road Map to guide the department's asset management efforts over the next 3-5 years.

The recent acquisition of an asphalt milling machine will provide Street Operations with a new avenue to increase street maintenance repairs. Street Operations continues to look for opportunities to increase long lane asphalt repairs to improve the drive for citizens across the City.

Special Revenue Funds

Alliance Maintenance Facility

The following issues for FY2022 are expected to result in some level of budgetary and/or operational impact over the next one to ten years. The issues listed are often in the preliminary or problem identification stage, could pose significant resource allocation challenges soon, and/or adequately addressing the issue may require some sort of City Council action/decision.

Lease Revenues: The GDC bankruptcy may result in a loss of approximately \$760K in lease revenue and utility reimbursements. The final determination of the impact of lost revenue from GDC is contingent upon the court ruling from the bankruptcy filed in 2021. A potential increase of lease revenue with new tenants and reimbursable costs could result in approximately \$20M over the next 10 years if lease negotiations are finalized and executed.

Central Utility Plant: The replacement chiller is expected to be operational at the end of FY2021 and is expected to increase efficiency that will result in a decrease of approximately \$500K in utility expenses. Additionally, capital improvements, such as a new chiller pump, may be required at a cost of approximately \$400K.

Fuel Farm: Anticipated fuel farm expansion is expected to result in additional fuel sales revenue of approximately \$200K annually.

Botanic Gardens

With the change to non-profit management, major changes in how the Garden does business are anticipated. The management agreement requires that growth in generated revenues and donations supporting operations exceeds inflationary growth in the management fee. As a result, efforts to expand the membership base through active promotion and recruitment will accelerate. Programs to procure and manage sponsorships, donations, and

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other private funds will continue to grow as quickly as funding allows. Significant growth in exhibits, with one large (over \$100,000) and at least one smaller (less than \$100,000), is planned annually through 2023. Examples are an orchid show in the spring and big bugs in the summer and fall of 2022. New and expanded garden programs will also be needed to support growth in generated revenue.

The management agreement obligates the City to debt funding of \$17 million in deferred maintenance plus a CPI inflation accelerator by the end of the 2026 bond cycle. Approximately \$8 million in requests for the 2022 bond program are in process. This revenue will support relocating and replacing greenhouses and other facilities, planning, and construction of a proposed children's garden and other educational assets, and repairing and repurposing current vehicular ways and internal parking as pedestrian and landscape spaces. Other proposed improvements include replacing or upgrading mechanical equipment, other facilities and systems, and garden infrastructure. It is anticipated that public funding for capital improvements will be supplemented by substantial private funding.

Community Tree Planting

The program uses 11 different pieces of equipment that range up to 34 years old. The FY2021 Adopted Budget included funding for three high-priority equipment replacements. While the FY2022 budget includes funding another high priority trailer replacement, additional funding will be requested in future fiscal years to replace the remaining equipment.

The program also utilizes a 90-year old greenhouse for seed-starting and propagation. Funding was allocated in the FY2021 Adopted Budget, and will continue to be allocated in the next few fiscal years, to update and modernize the facility to better accommodate the hundreds of visitors and guests that train and volunteer each year.

CCPD Neighborhood Services

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

CCPD Parks and Recreation

Due to the age of the existing equipment, such as pressure washers, equipment repair costs have increased significantly each passing year. The frequent repairs have resulted in longer repair times due to the heavy backlog of repairs on the schedule. This leads to the GAP equipment being out of service for extended periods which impacts productivity.

Due to an increase in graffiti over the last 13 months and having to find better products to abate graffiti, operating supplies expenditures have increased, which will require additional budget allocation in future years.

CCPD Police

The Police Department expects to address the following issues in FY2022 and beyond, which result in some level of budgetary and/or operations impact:

- 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;

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- 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.

Culture and Tourism

Future issues to consider include:

- Reducing reliance on HOT taxes by the Culture and Tourism Fund;
- Reevaluating the PED Capital Improvement Program and FWCC Expansion;
- Return of events at Dickies and other locations;
- Continuation of GBAC STAR Accreditation Standards and Practices;
- Renewed focus on sales and marketing partnerships;
- Fully staffing the Department (the department has highest vacancies in the last 20 years);
- Managing increased supplies and materials costs.

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.

Culture and Tourism 2% CY Tax

The continued uncertainty of another pandemic crisis which could directly impact the tourism industry will continue to shadow the collection of hotel occupancy taxes until public confidence has been restored. Convention Center legacy debt will be fully repaid by 2026, which will allow for funds to be available for the expansion project.

DFW Revenue Sharing

Travel and tourism businesses that generate tax revenue for DFW revenue sharing will continue to regain its footing, but as it has continued to outperform the budget, any regional increases only speed up paying off debt and contributing to the expansion of the Convention Center.

When the pandemic ends, travel and tourism habits may change in ways that affect that DFW revenue streams. For example, mass transit options from DFW to Fort Worth and Dallas may become more popular, thus reducing the revenue generated by rental cars. Short-term rentals are just one portion of shared revenues. The end of the pandemic and new business trends for this fund and others will have to be carefully monitored for the City to prudently manage this and other Culture and Tourism Funds.

Culture Tourism Project Fin Zone

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, which will be renewed using ARPA grant funding. Monitoring of the fund's performance will be critical; the debt service payment for the Dickies Arena will be \$15M in FY2022.

Arena Operating

With the COVID-19 pandemic shutdown, a base year of collections for the venue taxes could not be established from which to measure anticipated future tax generation. Like the entire tourism industry, the significant uncertainty of financial recovery from the COVID-19 pandemic will continue to impact Dickies Arena and the generation and collection of venue taxes. The Dickies venue operators are optimistic that FY2022 will be a better year.

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Environmental Protection

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, will also result in additional expenses in future years.

Municipal Golf

The Municipal Golf Fund changed from an Enterprise Fund to a Special Revenue Fund in FY2015 and has received 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.

Additionally, the Municipal Golf Fund is currently planning for a renovation of the Meadowbrook Golf Course. If funding is appropriated for this project, Meadowbrook Golf Course would be closed in the fall of 2023 through the spring of 2025. No revenue would be generated during the closure, but expenditures would be incurred for staff salaries and benefits to oversee construction and for utilities. All financial strategies for the Municipal Golf Fund need to account for the impacts of closure and the financial performance when the facility reopens following the renovation.

Enterprise Funds

Municipal Airports

The Aviation Department strives to maintain a diverse portfolio of robust revenue streams by attracting new investments and businesses with the aviation industry and the City of Fort Worth community that focus on targeting industries and partnerships that align with the City of Fort Worth values and goals. Thus, the Aviation Department is focused on airport self-sustainability through prudent and sensible use of current resources and expansion of additional revenue streams through the development of airport property and other revenue generating methodologies.

For all three airports, self-sustainability is exhibited by:

- At Meacham: Increase leased occupancy of the Administration Building, development and leasing of the Midfield Redevelopment project, finishing design and beginning construction of the North Main Street Frontage Road Improvements project, beginning design and construction of the Taxilane Juliet and Aprons Charlie & Delta Rehabilitation project.
- At Spinks: Beginning construction of the West Side Box Hangar project, beginning construction of the Airfield Lighting and Pavement Rehabilitation project, and beginning design and construction of the East Side T-Hangar project.
- At Alliance: Establishment of signatory and non-signatory landing rates, finalized Air Traffic Control Tower leasing rate with the FAA as well as the City of Fort Worth and Alliance Airport Management Agreement, updated agreements with Amazon Prime Air and FedEx Express, begin design and construction of new Gulfstream Aerospace service center and begin construction of Taxiway Papa extension.

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New airport businesses and infrastructure are also enhanced by continuous focus in generating Federal and State funding, which is needed to maximize capital investment at all three airports. The City of Fort Worth is well positioned for available funding provided that the State of Texas is prioritized by the FAA for receiving assistance. Historically, Texas has not received an adequate share of funding based on capital improvements needs and the number of Texas airports within the National Plan of Integrated Airport Systems. However, with optimal focus on communication and partnerships with all interested stakeholders, the Aviation Department continually seeks to promote a safe, efficient and economical transportation system that aligns to meet the demands of the aviation industry as well as the City of Fort Worth community.

Municipal Parking

Near Southside & Magnolia District

- Work is currently underway through the Near Southside organization and through other stakeholders in the Magnolia area for a parking and traffic study. It provides significant short- to medium-term implications for commercial loading, metered parking, and residential permit parking programs in that area.

Expansion of the Residential 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 to Reduce Process Time

- Automated Reservation System & Guidance System – Provide technology to guide drivers to available parking locations and to allow them to reserve spaces in city parking lots and garages.
- Automate Taylor Street Garage – Install parking gates in the Taylor Street garage to control access and improve security within the garage.
- Improve parking control equipment and systems across the WRMC parking assets to integrate the WRMC campus with the Dickies arena.

Greater West 7th 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.

Solid Waste

The Solid Waste Fund, supported by our outside consultant, developed a sustainable revenue rate model to determine a viable and supportable funding platform for all solid waste services and programs for the next ten years through balancing the funding between the residential and commercial program utilization and waste streams. 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 preservation aspects and 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.

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

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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, illegal dumping enforcement and street sweeping programs are planned for implementation following the future revenue enhancement programs and potential residential rate increase in future years (FY2022 or beyond).

In conjunction with an identified consultant, the City will lead a comprehensive review and advancement of a formal RFP process to proactively address five (5) primary residential-related contracts in advance of the 2023 expiration and/or renewal (if the City chooses that would be in the best interest) timeline. The five (5) contracts include: residential collections; recycling processing; yard waste processing/mulching; cart purchases, services and maintenance; and drop off station container hauling.

Stormwater Utility

If the COVID-19 pandemic extends several years out, capital improvements and maintenance efforts may need to be reprioritized and service levels may be impacted.

In the September 2020, Stormwater was authorized issuance of \$53M in revenue bonds, which was the first issuance of the adopted \$70M revenue bond program to accelerate the construction of high priority capital projects over the next 5 years. The second issuance of \$17M is expected in Fall 2023.

If adopted, the implementation of Non-FEMA Flood Risk Policy recommendations will require changes in stormwater development review and communications.

As the Storm Drain Rehabilitation Program moves further along, a greater understanding of the condition of the City’s stormwater infrastructure will be achieved. The findings will help the Program better understand resource needs to address aging infrastructure due to the life safety risks that can be created from collapsing storm drain pipes. This initiative will also give the Program a better understanding of how to deal with drainage infrastructure that crosses private property, which can impact development and the drainage system.

Because the Program cannot mitigate all flood risks, 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.

With the expansion of the citywide Customer Relationship Management (CRM) initiative, it is easier for citizens to access stormwater services by initiating a request for service through mobile applications using their smartphone or PC. CRM has resulted in a higher number of resident inquiries requiring increased customer service and response. The Program is continuing to monitor how the availability and use of the CRM system impacts the number of service requests and service level expectations.

As the City continues to grow to 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.

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Water and Sewer

SCADA System Replacement: The Utility recently completed an assessment of options to replace the current Supervisory Control and Data Acquisition (“SCADA”) system used in its five water treatment plants and Remote Terminal Units (“RTUs”) used in 130 remote sites in the distribution system. The current system has been in place since 1987 and is reaching the end of its useful life. The project scope will be to replace the SCADA system in the water plants and to replace all RTUs in remote sites. The assessment, including an evaluation and alternatives, was provided to the Utility in January 2020. Engineering/design has begun with construction expected in Fiscal Years 2021 through 2024.

Revised Lead and Copper Rule: The Environmental Protection Agency issued major changes to this rule, with an effective date of December 16, 2021 and a compliance date of October 16, 2024. A major component of this rule is removing and replacing lead service lines. As of June 2021, the Utility has identified 1,814 lead service lines on the City’s side, along with 10 on the customer side. The City has already replaced 1,473 of these and the remaining are scheduled for replacement as part of future water main rehabilitation projects, with a goal of having the remaining lines replaced by the end of 2022. Other requirements of the revised rule include completing a service line inventory (88% complete), changes to the sample pool requirement for testing compliance, testing of all elementary schools and licensed daycares (a plan for sampling has been initiated), classification of galvanized service lines as lead if they were downstream of a lead service line (staff has started documenting), public outreach and mandatory public notification and replacement schedules, if there is an action level exceedance.

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 that will divert the proposed wastewater flows originating from west Fort Worth. The wastewater will be treated to a high standard and either discharged 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 (TCEQ). The Utility filed the permit application with the TCEQ in March 2018. TCEQ deemed the application administratively complete in May 2018 and issued a draft permit in FY2020. TCEQ held a public meeting in 2020 and provided a response to comments on July 23, 2021. There were no changes to the draft permit in response to public comment and a request for a contested case hearing must be received by TCEQ no later than 30 calendar days from the release of their comments. Permit issuance will be followed by design and construction procurement. Under the current CIP, the plant could be operational by 2026.

Cast Iron Pipe: The Utility has prioritized the replacement of cast iron pipe in the water distribution system, as this pipe material is responsible for the vast majority of water main breaks each year. Cast iron pipe makes up less than 23% of pipe material in the system, but 83% of breaks in FY2020 and 78% of breaks so far in FY2021 are cast iron lines (including the effects of the winter weather event in February 2021). To address this issue, the Utility is increasing pay-as-you-go funding by 18% and anticipates about \$205 million to be directed towards water line rehabilitation and replacement as part of its five-year CIP.

Weatherization: During the winter weather event, power failures affected numerous water plants. The Utility immediately began assessing its response to the event and, with the passage of Senate Bill 3 in the Texas Legislature, will be required to submit an Emergency Preparedness Plan by March 1, 2022. The plan will include design and preparation of construction documents for the installation of emergency electric generators at the

Horizon Issues

Westside Water Treatment Plant, and study and preparation of plans for emergency power at the North and South Holly Water Treatment Plants. The plan must be implemented by July 1, 2022.

Internal Service Funds

Capital Projects Service

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 FY2022 providing greater visibility into project performance and partner collaboration across our portfolio of capital projects. Vetting of candidate projects identified for the 2022 Bond Program will begin as the organization continues to develop the next bond program for citizens to approve.

Fleet and Equipment Services

The following issues for FY2022 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 will require some sort of City Council action/decision to adequately address.

Fleet Management Information System: Fleet is currently challenged with the failure of the Fleet Management system to accurately integrate Fuel, Service, Parts, Acquisition, and AVL data. The resulting issue is multiple system tracking creating missed fuel and parts billing, work order integration issues, and manual entry requirements by the administration team.

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 Corporation Fuel Management Systems reporting equipment, and additional department fueling needs and storage are currently being reviewed and updated. Fuel transaction integration is a further priority.

Group Health and Life Insurance and Retiree Healthcare Trust

- Dallas/Fort Worth Metroplex is one of the most expensive healthcare markets in the United States
- Uncertainty in claims due to COVID 19 and the 'bounce back' post-pandemic
- Rising cost of benefits for employees
- Health status of employees and the costs of their future care

Risk Financing

Claim Expense Management – The Risk section 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

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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.

Commercial Insurance – Due to an unstable market, we are anticipating an increase in insurance premiums and deductibles.

Strategic Safety Plan – The Safety division is undergoing an organizational restructuring with the addition of a Safety Coordinator.

Pharmacy Benefit Management Company (PBM) — The goal is to obtain a PBM for the workers' compensation program to reduce pharmacy costs.

Financial Management Policies





FINANCIAL MANAGEMENT SERVICES

200 Texas Street
FORT WORTH, TEXAS 76102

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Financial Management Policy Statements

To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. *Revenues:*** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. *Expenditures:*** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditures of available resource.
- III. *Fund Reserve Policies:*** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. *Capital Expenditures and Improvements:*** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. *Debt:*** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. *Interfund Loans:*** Establish guidelines for loans between funds.
- VII. *Cash and Investment Management:*** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. *Grants:*** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. *Fiscal Monitoring:*** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. *Accounting, Auditing and Financial Reporting:*** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. *Retirement System and OPEB Health Care Trust:*** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

XII. *Internal Controls:* Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

XIII. *E-Commerce:* To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

XIV. *Donations:* Establish guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals.

XV. *Glossary:* an alphabetical list of terms or words found in or relating to the Financial Management Policies

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and 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.

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- 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:

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- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
 - b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
 - c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

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;

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9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;
 10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
 11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

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 the name, employee ID, login ID, and department number 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. Receipt of all payments should be recorded within the general ledger within one business day. Management review and approval of such recordings shall be completed within two business days 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.

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- G. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
 - H. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.
 - I. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
 - J. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within forty-eight (48) hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

VI. Cash/Change Drawer and Imprest Funds

A. Cash/Change Drawers

The following procedures will be maintained for all Cash/Change Drawers:

- 1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
- 2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
- 3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of

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 new 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 contact the FMS Department to register to take the cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete the 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 notify FMS when a new or transferred employee becomes responsible for 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 complete 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 IT Solutions Department, will notify employees when they 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 IT Solutions Department maintains training records for Cash Handling. Employees may access a list of courses completed in the system at any time.



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.



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5. Check cashing is strictly prohibited by this policy.

C. Credit/Debit Cards

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards (“PCI-DSS”) practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
2. Employees should never write down or store a customer’s credit card information.
3. Employees should request customer identification (i.e. Government issued Driver’s License or Identification Card) to ensure the customer name matches the credit card provided for payment.

XI. Transaction Receipts

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

XII. Refunds and Overpayments

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate

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 FMS Department, 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 all funds on hand (including, but not limited to cash and change drawers, daily receipts, imprest funds, equipment containing cash, etc.) until such time as the custody is transferred to an armored car service or to the Department of Financial Management Services through delivery of a deposit for processing. Departments are required to notify the Assistant Director over Treasury, the City Auditor, and the Risk Management Division, in writing, by the next business day, in the event any funds are lost or stolen. This written notification must include the date and amount of the loss in addition to an explanation and description of the sequence of events that lead to the discovery of the loss, and a copy of the police report.

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 FMS Department 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 Department 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.

Revised Policy Approved by Council:

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 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 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 that 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 creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association's (GFOA) best practice for reserves recommend, at a minimum, regardless of size, maintain an unassigned fund balance of no less than two months of regular operating revenues or operating expenses. 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, Special Revenue Funds, and General 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, all Special Revenue Funds, and the General Debt Service Fund under the budgetary and fiscal control of the City Manager and the City Council.

IV. **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

V. **Policy:**

General Fund

- A. Reserve Levels - The City will maintain an Unassigned Fund Balance in the General Fund equivalent to two months (16.67 %) of the next fiscal year budgeted operating expenditures.
- 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, has 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 are 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 are 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, and the City will consider committed funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.

Special Revenue Funds

- D. Reserve Levels – The City will maintain a combined Restricted and Assigned Fund Balances in Special Revenue Funds equivalent to two months (16.67%) of the next fiscal year budgeted operating expenditures.

General Debt Service Fund

- E. Reserve Levels – The City will maintain a level of Restricted, Committed, and Assigned Fund Balances in each governmental Debt Service Fund equivalent to three months (25%) of the highest projected debt service (principal and interest) over the succeeding debt service schedule. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

VI. Monitoring Performance:

- A. 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 fiscal year, the Financial Management Services and Planning & Data Analytics departments 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 Financial Management Services and Planning & Data Analytics departments 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, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.
- 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.

VII. Conditions for Use of Reserves:

General Fund and Special Revenue Funds

It is the intent of the City to limit the use of General Fund and Special Revenue 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 deliberately 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.

Debt Service Funds

The City intends to limit the use of Debt Service Reserves to address the repayment of any outstanding debt.

VIII. 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 and Special Revenue Funds

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 Financial Management Services department.

5. The reserve requirement does not apply to special revenue funds that were created under Federal and State Law and/or Texas Local Government Code for managing the revenue used to pay for costs associated with construction and debt-financing activities.

General Debt Service Funds

1. Use to repay any outstanding debt or obligations.

IX. Authority over Reserves:

The City Council may authorize the use of Reserves. The Financial Management Services and Planning & Data Analytics departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

X. 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.

XI. Basis:

Budgetary basis is used for calculating the reserve level for Governmental Funds Reserve.

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 that 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 creditworthiness and provide adequate cash flow based upon the traditional operating cycle. The Government Finance Officers Association's (GFOA) best practice for reserves recommend, at a minimum, regardless of size, maintain an unrestricted net position of no less than two months of regular operating revenues or operating expenses. 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 Proprietary Fund Reserves, 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 a Proprietary Fund.

III. Applicability and Scope:

This policy shall apply to all Proprietary Funds under the budgetary and fiscal control of the City Manager and the City Council.

IV. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

V. **Policy:**

Enterprise Funds

Reserve Levels - The City will maintain the following goal 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 Working Capital in Enterprise Funds equivalent to three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation shall be performed against the operating fund only.
2. A 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 on Generally Accepted Accounting Principles (GAAP - Full Accrual) basis.
3. 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 the respective reporting group.
4. 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.

Internal Service Funds

Reserve Levels for Internal Service Insurance Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Insurance Funds three months (25%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation 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.

Reserve Levels for Non-Insurance Internal Service Funds - The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A goal of Working Capital in Non-Insurance Internal Service Funds equivalent to ten percent (10%) of the next fiscal year budgeted operating expenses, excluding intrafund transfers out to funds within the same reporting group (e.g. transfer out from Water and Sewer Operating Fund to its Capital Projects Fund or Debt Service Fund). This calculation 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.

VI. 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 fiscal year, the Financial Management Services and Planning & Data Analytics departments 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 Financial Management Services and Planning & Data Analytics departments 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, non-recurring revenues, and budget surplus. Year-end surpluses are an appropriate source for replenishing fund balance.
- 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.

VII. Conditions for Use of Reserves:

The City intends to limit use of Proprietary 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 deliberately (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

VIII. 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.

IX. Authority over Reserves:

The City Council may authorize the use of Reserves. The Financial Management Services and Planning & Data Analytics departments will regularly report both current and projected Reserve levels to the City Manager and City Council.

X. 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. This policy will be reviewed at least annually and updated on an as-needed basis.

XI. Basis:

Generally Accepted Accounting Principles (GAAP - Full Accrual) basis is use for calculating the reserve level for Proprietary Funds Reserve.



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 is 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 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 annually review 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 costed.

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 Expenditures

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.



F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. Spend funding in the following order: (e.g., Priority One, then Priority Two, then Priority Three, and lastly Priority Four)

Priority One: Proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Use proceeds from oldest to newest (i.e., 2002 GO Bond proceeds before 2014 Bond proceeds, or 2014 before 2018 proceeds). Per IRS regulations, 85% of all Bond proceeds must be spent within three years. Failure to spend Bond proceeds timely could result in the bonds sold being deemed taxable.

Priority Two: Source of funds that include projects where a source external to the City is funding a portion or all of the project in the order listed below:

1. Intergovernmental Agreements (Once verified as Non-Grant)
2. Contribution from an outside source (e.g., cash donation)
3. Developer contributions

Priority Three: Internally committed funding sources. Internal commitments exist due to an action taken by the Mayor and Council (M&C), such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues for specific purposes, e.g., DFW Airport Sharing Revenue to the Culture and Tourism activity, Gas Well Lease income for specific purposes, or Transfers-In.

Priority Four: Other funding sources appropriated by Budget that do not fall into the three above categories. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

The funding priority identified above for non-grant capital projects should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.

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 is 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 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 control of 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 original cost or, if the cost is not readily determined, at estimated original 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, excluding some ancillary costs*, based on vendor invoice or other supporting documentation. *See Section VII-A for further explanation.
2. Constructed assets – Direct costs (including labor) associated with the construction project should be included in determining the asset valuation. For Community Facilities Agreements, City of Fort Worth inspection costs are no longer capitalized as part of the project effective 06-01-2019 associated with fund 30114 (CFA Developer).
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt and capitalize in accordance with the threshold value for each asset category. Please refer to the City of Fort Worth's Donations Policy for guidance on acceptance of donations.

VI. Responsibility / Authority

City-wide Department responsibilities:

- A. Serve as custodians of capital assets including land, land improvements, vehicles, machinery and equipment (including rolling stock), 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 Capital Assets Coordinator that has knowledge and experience in capital purchasing and management of project expenditures. Department Capital Assets Coordinator responsibilities include but are not limited to:
- Attend the required AM100 training provided by the City of Fort Worth.
 - 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.
 - Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within 30 days of the occurrence.
 - Identify all constructed assets in use, and provide the Capital Assets Team documentation within six months or before the current fiscal year ends, whichever comes first for capitalization (Refer to Section XIV).
 - Review and update the department's non-financial asset information in the PSAM system.
 - Coordinate the department's review of the current capital asset register and complete the Annual Physical Inventory for Capital Assets.

FMS responsibilities:

- A. The Capital Asset Team, Financial Services Manager, 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 Team is responsible for maintaining a current listing of Capital Assets Coordinators from all City departments.
- C. The Capital Asset Team 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 Team, Financial Services Manager, 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 financial changes noted by the Capital Assets Coordinators are recorded in the PSAM system.
- E. FMS is responsible to provide department representatives with the necessary support 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 building sites, streets, right of way, permanent easement, 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; And (3) 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
- Cost of title guarantee insurance policies
- 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

*Excluded costs may include payroll charges, advertising, process services, appraisal fees, and surveys, as they typically are not able to be accurately and timely associated with the land purchase at closing.

Improvements other than buildings (land improvements) are 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) are 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. above the capitalization threshold. Capitalization of equipment costs may 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 customized software, internally generated software, works of art and historical treasures. Other examples of intangible assets the City may own include water rights, timber rights, patents and trademarks.

G. Construction Work in Progress (CWIP)

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 a useful life of 2 years or greater with an acquisition cost of:
 - a. Building Improvements at \$100,000 or more
 - b. Infrastructure Improvements at \$100,000 or more
 - c. Machinery and Equipment Improvements at \$25,000 or more
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:
 - a. Self-propelled
 - b. 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 with the exception of works of art and historical treasures, which are capitalized regardless of life or cost.

B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Refer to the Donations Policy for capitalization thresholds per category. 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. With regard to donated land, an appraisal must be no older than five (5) years in order to be used to determine a value for the land. If an appraisal is greater than five (5) years old or an appraisal does not exist, then appropriate effort must be made to determine a reasonable per acre value of the land in question. Work with Accounting to establish the appropriate value.

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 - 50 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 –15 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 signature and date on the form.

XII. Impairment

A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. The Department Capital Assets Coordinator 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, Department Capital Assets Coordinator should re-evaluate the remaining useful life and salvage value (if any). All impairment should be analyzed and estimated by the Department Capital Assets Coordinator, and submit to the FMS Department Assistant Director or Director for final review and approval.

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.

XIV. Placed In Service Assets

When a capital improvement project is substantially completed and an asset is used for its intended purpose, the Capital Assets Coordinator will provide the Capital Asset In-Service form to the Capital Asset Team within six months or before the current fiscal year ends, whichever comes first. The Capital Asset Team will transfer the cost of the asset from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system. When the capital improvement project is closed, the Capital Assets Coordinator will provide the Capital Asset Completion form to the Capital Asset Team, and the Capital Asset Team will transfer any remaining costs to the previously created asset.

XV. Physical Inventory

Each department must perform an Annual Asset Physical Inventory. The Capital Assets Coordinator is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets. Exclude lands, buildings, and infrastructures.

XVI. 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 or capital assets.

III. Scope:

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or Net Position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

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 23rd 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^{1,2,3}:

- 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.

¹ 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.

² 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.

³ "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.



City of Fort Worth

Department of Finance

Investment Policy and Strategy

General Portfolio

I. Introduction

It is the policy of the City of Fort Worth, Texas (the “City”) that the administration of its funds and the investment of those funds shall be handled in a manner that promotes the highest public trust. Investments shall be made in a manner which will provide the maximum security of principal by setting guidelines for investment diversification by both type and maturity while meeting the daily cash flow needs of the City. The Investment Policy and Strategy is established to define the parameters within which investments are to be managed and to implement reasonable standards for the City's cash management and investment operations.

The purpose of this document is to establish overarching investment policy, provide investment strategy and guidelines, and set specific rules and parameters governing investment practices. This policy formalizes the framework for the City's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of its funds. The guidelines are intended to be broad enough to allow the Investment Officer(s) to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority

All investment and cash management activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations. Specific statutory regulations for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). All investments will be made in accordance with this statute. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code, for all public Texas funds deposits.

Under the direction of the City Manager, the Chief Financial Officer/ Director of Finance and the Investment Officers are authorized to promulgate reasonable procedures to ensure effective and judicious management of City funds which align

with this policy.

III. Scope

This policy applies to all public funds in the custody of the City that are not required by law to be deposited in the state treasury and that the City has authority to invest. These funds are reported in the City's Comprehensive Annual Financial Report (CAFR).

Funds held by trustees or retirement funds are excluded from this policy; however, all funds are subject to regulations established by the State of Texas. These excluded funds may also be reported in the City's Comprehensive Annual Financial Report (CAFR) based upon standards promulgated by the Governmental Accounting Standards Board (GASB).

IV. Objectives

The City shall manage and invest its assets with the following four major objectives, listed in order of priority:

1. Safety

Consistent with the requirements of the Act, safety of principal is the foremost objective of the City's investment program. All aspects of cash and investment management operations shall be designed to ensure the safety and integrity of the City's financial assets. Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolios, mitigating credit and interest rate risk. Each investment transaction shall be conducted in a manner to minimize principal losses. All cash and investment management activities shall be done in a manner that promotes and is reflective of public trust.

2. Liquidity

The investment portfolios shall be structured to timely meet expected cash flow needs and associated obligations in a manner that results in the lowest cost to the City. This objective shall be achieved by matching investment maturities with forecasted cash outflows and maintaining an additional liquidity buffer for unexpected liabilities.

3. Diversification

The portfolios shall be diversified by market sector and maturity in order to

manage market risk.

4. Yield

The investment portfolios shall be designed with the objective of attaining a reasonable market rate of return throughout economic cycles, taking into account the investment risk constraints of safety and liquidity needs. The benchmarks for the portfolios shall be designed for their comparability to the expected average cash flow patterns of the portfolios. The investment program shall seek to augment returns above the applicable benchmark consistent with risk limitations identified herein and prudent investment policies and practices.

V. Strategies

To the extent feasible under prevailing market conditions, the City will strive to maintain and manage two portfolios in which funds are pooled for investment purposes: a Short-Term Portfolio and a Long-Term Portfolio. The Short-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns, is projected to be needed within the five year planning and forecast horizon to meet the City's cash flow needs. The Long-Term Portfolio would be used to manage that portion of the City's assets that, based on analysis of historic cash flow patterns and current projections, is not needed to meet the City's cash flow needs within the five-year planning and forecast horizon and is therefore available and suitable for longer term investment. In general, the Investment Officers shall manage investments to ensure that if an unexpected cash need arises, the City will be able to liquidate sufficient investments to meet its needs without incurring adverse consequences. When prevailing market conditions do not offer adequate returns on long-term investments to compensate for the corresponding interest-rate risk and loss of liquidity, the Investment Officers, in consultation with the Investment Advisor, are authorized to focus investments in the Short-Term Portfolio and forgo adding to the Long-Term Portfolio.

Operating within appropriately established administrative and procedural parameters outlined in this Investment Policy and Strategy, the City should pursue optimum financial rewards in both portfolios, while simultaneously controlling related expenditures. Cash management functions shall be conducted in a manner that promotes the best financial and administrative interests of the City. Except for money in certain restricted and special funds, the City commingles its available cash and investments across all funds to maximize investment earnings and to increase investment efficiencies with regard to pricing, safekeeping and administration. The strategies used are intended to ensure compliance with the statutes and address suitability of the investments, preservation of principal,

liquidity, marketability of securities, diversification controls and reasonably attainable yield. The strategies will utilize competitive bidding practices and other controls as established by this policy for all transactions.

The investment strategy for each portfolio incorporates the specific considerations and the unique characteristics of the fund groups represented in that portfolio. Both portfolios shall be invested in high credit quality investments. For the Short-Term Portfolio the City shall pursue a strategy which fully utilizes its cash assets to obtain a competitive yield while also allowing the City to meet projected cash flow needs, to minimize the cost of liquidity, and to maintain the objectives set forth in this policy. The investment strategy for the Long-Term Portfolio will be focused on appreciation while also meeting the objectives set forth in this policy.

At all times the City shall maintain a cash buffer to meet daily anticipated liquidity requirements by structuring the Short-Term Portfolio to maintain approximately 10% in liquid investments. Based upon the analysis of historic cash flow patterns, the Short-Term Portfolio shall not exceed a weighted average maturity (WAM) of two and one-half (2.5) years, and no security in this portfolio shall exceed a maximum stated maturity of five (5) years. In the Long-Term Portfolio the maximum WAM shall not exceed seven and one half (7.5) years, and no security shall exceed a maximum stated maturity of ten (10) years. Notwithstanding the foregoing, if state law and/or this policy provides for a lower maximum stated maturity for a particular type of investment, that more restrictive requirement shall control.

Investment earnings from both portfolios shall be allocated to the various participating funds based on each fund's pro rata ownership in the portfolio and in accordance with generally accepted accounting principles. Investment earnings will be allocated to the participating funds or their corresponding debt service funds as determined in the City's annual budget process.

Securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the sale. The Investment Officer(s) and/or Investment Advisor will continuously monitor the contents of each portfolio, the available markets, and the relative value of competing instruments to adjust each portfolio in response to market conditions.

Securities lending, as more fully described in Authorized Investments (Section IX), may be used to add incremental income to both portfolios when it proves to be beneficial to the City.

VI. Standard of Care

The standard of prudence to be used for all City investments shall be the

"prudent person" standard as established by the Act and shall be applied in the context of managing the overall portfolios. 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 their capital and the probable income to be derived.”

Investment Officer(s) acting in accordance with promulgated procedures and this Investment Policy and Strategy and exercising due diligence shall be held accountable for any individual security's credit risk or market price changes but shall not be personally liable for deviations from expectations so long as deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

VII. Responsibility and Delegation of Authority

A. City Council

By law, the City Council retains ultimate fiduciary responsibility for the portfolios. The Council is to receive quarterly reports and annually review and adopt the Investment Policy and Strategy. In addition, the Council is responsible for designating one or more individuals to serve as Investment Officer(s). In accordance with the Act, the Council may retain responsibility for reviewing and approving authorized broker/ dealers and investment training sources or designate those two responsibilities to the Investment Committee.

B. Investment Officer(s)

In accordance with the Act, by adoption of this policy, the City Council designates and appoints the individuals holding the following positions to serve as Investment Officers to serve in accordance with state law and be responsible for the investment of City funds consistent with this Investment Policy and Strategy: the City's Chief Financial Officer/ Director of Finance, the Finance Department Assistant Director for Treasury Services, and the Treasury Supervisor.

The City may contract with a registered Investment Advisor to provide guidance in the management of the portfolios; however, the Investment Officer(s) will be responsible for investment decisions and activities. The Investment Officer(s) and Advisor shall seek to act responsibly as custodians of the public trust. No Investment Officer may engage in an investment transaction except as provided under the terms of this policy and procedures adopted in accordance with this

Investment Policy and Strategy.

The Investment Officer(s) and Investment Advisor are responsible for creating and maintaining the portfolios in accordance with this policy, providing timely quarterly reporting to the City Council, and establishing procedures and controls for the process and financial counter-parties (brokers, banks, pools). The Investment Officer(s) and Investment Advisor shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy and Strategy.

Training

In accordance with the Act, all Investment Officer(s) shall attend ten hours of training within twelve (12) months after assuming investment duties and shall attend eight hours of training every two years thereafter, with the first such two-year period beginning on the first day of the City's fiscal year after the year in which the Investment Officer takes the initial training. Training shall be provided by professional organizations authorized in accordance with state law and designated by the Investment Committee.

Ethics and Disclosures

Officer(s) and employees involved in the investment process shall refrain from any personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Investment Officer(s) shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

The City Code requires the Chief Financial Officer to complete and file a financial disclosure statement with the City Secretary.

In addition, all Investment Officer(s) shall file disclosure statements with the Texas Ethics Commission and the City Council if:

- a. the officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City (as defined in Section 2256.005 (i)(1-3) of the Act); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity.

C. Investment Committee

In adopting this policy, the City Council authorizes the creation of an Investment Committee to provide guidance to the Investment Officer(s) and Investment

Advisor. In accordance with the Act, the City Council hereby delegates to the Committee the authority to approve the annual broker/ dealer list and to authorize organizations to provide the training required under state law. **No other decision-making authority is transferred to the Committee.** The Committee will meet periodically to review the investment portfolio performance, to provide feedback on the portfolios, and to discuss investment strategies. This Committee will periodically review this Investment Policy and Strategy and recommend possible changes to the City Council.

The Committee will be comprised of the Chief Financial Officer/ Director of Finance, the Finance Department Assistant Directors for Treasury and Accounting, a representative of the Water Department, the Investment Officer(s), the Investment Advisor (as applicable), a representative of the Law Department, and other appropriate persons chosen by the Committee.

D. Investment Advisor

The City may engage the services of a Securities and Exchange Commission (SEC) registered Investment Advisor (registered under the Investment Advisors Act of 1940) to assist in the management of the investment portfolios in a manner consistent with the City's objectives and policies. All security transactions will be approved by the City prior to the Investment Advisor taking action. Approval may be in the form of a phone call, email, facsimile or other written communication. The Investment Advisor may not be granted total discretion in the management of funds.

The Investment Advisor shall make recommendations to the Investment Committee which support and align the investment vehicles with this policy and ensure that its support activities are consistent with the City's established policies, rules and regulations.

VIII. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list of financial institutions, broker/ dealers, and depositories authorized to provide investment services will be maintained by the Investment Officer(s). All counter-parties will be selected through a process of due diligence. Due diligence requires competitive transactions and delivery versus payment settlement.

The City will furnish counter-parties with the City action authorizing the Investment Officer(s) or Investment Advisor to establish and maintain accounts for the purpose of purchasing and selling securities authorized under Texas law and this policy.

Certification

Section 2256.005(1) of the Act requires that any business organization offering to engage in an investment transaction with the City must be provided with a copy of this Investment Policy and Strategy 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.” That provision also requires the business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has:

- a. Received and reviewed the City's Investment Policy and Strategy; and
- b. Implemented reasonable procedures and controls in an effort to preclude investment transactions with the City that are not authorized by the City's Investment Policy and Strategy.

Any material changes to the Investment Policy and Strategy will require recertification by all authorized firms.

Security Broker/Dealers

In accordance with the authority delegated by the City Council, the Investment Committee will at least annually review and adopt a list of broker/dealers who are authorized to engage in investment transactions with the City. If the City engages a firm to act as an investment advisor or as an investment manager, the firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

Authorized broker/dealers may include "primary" or regional dealers as well as brokers. No broker/dealer may hold City securities because all transactions must be settled delivery versus payment (DVP). An entity is disqualified and will not be authorized to serve as a broker/dealer if the entity is (a) a banking services depository that acts as safe keeper of City securities in order to perfect the DVP process or (b) a brokerage subsidiary of a depository identified in (a).

Each broker/dealer must supply the following documents which will be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- Financial Industry Regulatory Authority (FINRA) registration
- Central Registration Depository Number (CRD)
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

Banks acting in a brokerage capacity must supply the following documents to be maintained by the Investment Officer(s) or Investment Advisor.

- annual audited financial reports
- proof of Texas State Securities registration
- City broker/dealer questionnaire
- Investment Policy and Strategy review certification

At a minimum the Investment Officer(s) or Investment Advisor shall review the performance, financial condition and registration of all qualified financial institutions and broker/dealers annually. Results are to be provided to the Investment Committee for review and consideration in the annual approval of the broker/dealer list.

IX. Existing Investments

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

X. Authorized Investments

The Act lists all possible authorized investments available to Texas public entities. The City shall invest only in those investments authorized below as such investments are further defined by the Act. If this policy provides for a lower stated maximum maturity or other more restrictive condition on an authorized investment, the more restrictive requirement controls. If changes are made to the Act to allow for additional possible authorized investments, such investments will not be authorized by the City until this policy is modified and adopted by the City Council. All investment transactions will be made on a competitive basis.

1. Direct obligations of the United States Treasury.
2. Obligations of United States government agencies and instrumentalities, including mortgage-backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test.
3. FDIC-insured and/or collateralized certificates of deposit as allowed by law.
4. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum stated maturity of three-hundred sixty five (365) days.

5. AAA or equivalent rated, constant dollar, Texas local government investment pools as defined by the Act.
6. AAA-rated, SEC-registered money market mutual funds which strive to maintain a \$1 net asset value.
7. FDIC-insured brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent. Before purchase, the Investment Officer(s) or Investment Advisor must verify the FDIC status of the bank to ensure that the bank is FDIC insured.
8. General debt obligations of any state or political subdivision of any US state, rated AA or higher.
9. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer. A Bond Market Association Master Repurchase Agreement and independent third party safekeeping are required. A flex repurchase agreement used for bond funds must match the expected expenditure schedule of the bonds.
10. Banker's acceptances with a maximum stated maturity of one-hundred twenty (120) days accepted by a US registered bank rated not less than A1/ P1 by two nationally recognized rating agencies.
11. Reverse repurchase agreements executed for investment purposes with a primary securities dealer. The proceeds may not be invested in any security with a maturity date longer than the maturity date of the reverse repurchase agreement.
12. Securities Lending Transactions under a written agreement with a primary securities dealer lending the City's investment securities with the collateralization/ substitution of securities with a minimum 102% margin and safe kept by an approved custodial bank in an account in the City's name. Transaction documentation and collateral reports are to be provided to the City daily.
13. Investment Pools as allowed by law which must also be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one (1) nationally recognized rating service. A public funds investment pool that uses amortized cost or fair value accounting must mark its portfolio to market daily, and, to the extent reasonably possible, stabilize at \$1.00 net asset value, when rounded and expressed to two decimal places.

XI. Collateralization

Time and Demand Pledged Collateral

All time and demand deposits shall be secured above FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The 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 auditors. To allow for compliance verification by the City, monthly reports of pledged collateral shall include, at a minimum, information for each security that identifies its (i) type, (ii) CUSIP number, and (iii) face value.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository, approved by the Investment Officer(s), in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

City Owned Collateral

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, that must be held by an independent third party custodian approved by the Investment Officer(s). The Master Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting City ownership from the safekeeping agent and include information as to each position (security type, CUSIP number, face and market value).

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 U.S. state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

XII. Diversification

The City 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 strategies for diversification are dependent upon market conditions and cash flow needs and

targeted diversification may change in accordance with these conditions.

Guidelines for target investment diversification for the combined Short-Term and Long-Term Portfolios are as follows:

US Obligations	80 %
US Agencies/Instrumentalities	80 %
Any one issuer	35 %
Depository Certificates of Deposit	30 %
Any one bank	10%
Commercial Paper	20 %
Any one issuer	5 %
Local Government Investment Pools	80 %
Money Market Mutual Funds	80 %
Brokered Certificate of Deposit Securities	10%
Municipal Obligations	35 %
Any one issuer	5 %
Repurchase Agreements	50 %
Flex in one specific bond fund (100 %)	
Bankers Acceptances	15 %

Fluctuations in cash flows may cause the portfolios to vary. Comparison to these diversification targets will be reported as part of all regular monthly and quarterly investment reports. Securities need not be liquidated to realign the portfolios.

The following table provides a guideline for targets in laddering maturities in the Short-Term Portfolio. Market calls and advantageous trades prior to maturity swaps may cause the portfolio to deviate from these guidelines. Securities need not be liquidated to realign the portfolios so long as the weighted average maturity for the overall portfolio remains at or below the maximum two and one half (2.5) year limitation.

Maturity Range

Liquidity	10%
1 month – 1 year	30%
1 year – 2 year	15%
2 year – 3 year	15%
3 year – 4 year	15%
4 year – 5 year	15%

XIII. Internal Controls

The Investment Officer(s) have the responsibility of establishing and maintaining an internal control structure designed to provide reasonable assurance that assets

are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion;
- Separation of transaction authority from accounting and record keeping;
- Custodial safekeeping;
- Clear delegation of authority;
- Written documentation on all transactions; and
- Review, maintenance, and monitoring of security procedures.

In accordance with the Act, a compliance audit of management controls on investments and adherence to this policy shall be conducted in conjunction with the City's annual external financial audit.

The Investment Officer(s) will develop and maintain internal procedures, describing use of bank balances, calculation of the City's liquidity needs, daily investment procedures, investment transaction documentation, and distribution of reports, at a minimum.

Competitive Transactions

The Investment Officer(s) or Investment Advisor shall obtain competitive bid information on all transactions and maintain documentation thereof. A competitive bid/ offer must involve at least three separate brokers/institutions or use of a nationally recognized electronic trading platform with three bids/offers.

For transactions involving new issue agencies or securities for which there is no readily available competitive offering on the same specific issue, then the Investment Officer(s) or Investment Advisor shall document quotations for comparable or alternative securities.

Delivery vs. Payment

The Act requires that all trades of marketable securities be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain the City's ability to meet its cash flow requirements. Supplemental to the financial and budgetary systems, the Investment Officer(s) will maintain a cash flow forecasting process designed to monitor and forecast cash positions to assist in determining appropriate laddering

of investment maturities to meet projected liquidity needs.

Monitoring Credit Ratings

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolios based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by the Act or by policy, the Investment Officer(s) or Investment Advisor shall notify the Investment Committee within two business days of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available. All prudent measures will be taken to liquidate an investment that is downgraded to less than the required minimum rating. However, The City is not required to liquidate investments that were authorized investments at the time of purchase.

Monitoring FDIC Status for Mergers and Acquisitions

The Investment Officer(s) or Investment Advisor shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officer(s) or Investment Advisor shall immediately liquidate any brokered CD securities which places the City above the insured FDIC insurance level.

External Audits

An annual review of the quarterly investment reports will be made by the City's external auditors. Such audit will include tests deemed appropriate by the auditor to ensure compliance with the Act and this policy.

XIV. Safekeeping

All security transactions will be settled on a delivery versus payment basis.

Securities owned by the City will be held by the City's depository or other City contracted safekeeping institution independent from any security transactions. All safekeeping contracts will be executed in writing. The safekeeping agent shall provide documentation of all securities and evidenced by safekeeping receipts/reports indicating ownership by the City.

XV. Reporting

Quarterly Reporting

In accordance with the Act, no less than quarterly the Investment Officer(s) or Investment Advisor will prepare and submit a report to the City Council. The

report will comply with the Act and will contain, at a minimum, the following information for each portfolio (Short-Term and Long-Term):

- a. a detailed description of each investment position as of the date of the report, including book and market values and purchase yield;
- b. individual transactions (buy/sell, maturities, calls) during the period;
- c. summary statements for the total portfolios including:
 - (1) beginning and ending book value for the reporting period,
 - (2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) total earnings for the reporting period,
 - (5) WAM at the beginning and end of the period, and
 - (6) portfolio yield and benchmark yield for the reporting period.
- d. securities lending income stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- e. asset allocation by maturity and market sector with comparison to policy guidelines, and
- f. compensating balances maintained at depositories at its earned credit rate (ECR) stated as a separate amount and also expressed as a part of the overall portfolio-yield calculation, with overall yield shown in comparison to benchmark.
- g. overall blended yield (taking into account both securities lending and ECR revenues) in comparison to benchmark.

The quarterly report shall include a statement of compliance for each portfolio as it relates to the City's Investment Policy and Strategy and shall be signed by each Investment Officer and Investment Advisor. In order to maintain the transparency of the program, the reports shall be made easily available and clear and concise for the reader.

Prices used for calculation of market values will be obtained from an independent source.

Benchmarks

The benchmarks for the performance of the City's investment portfolios will be (a) for the Short-Term Portfolio the comparable period average of the yield of the portfolio and the ICE BoAML 0-5 year US Treasury Index and (b) on the Long-Term Portfolio the comparable period average yield of the portfolio and the ICE BoAML 0-10 year US Treasury Index. The City's objective is to match or exceed the benchmarks through active portfolio management.

XVI. Investment Policy Adoption

The Investment Policy and Strategy shall be reviewed and adopted by the City Council at least annually. The adopting instrument shall identify any changes made to the policy.

Policy Reviewed and Approved:

Date	M&C Reference	Comments
February 5, 2013	G-17801	Restated and Revised Policy Adopted
December 3, 2013	G-18067	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Training requirements revised to reflect amended state law
April 19, 2016	G-18720	Short-Term / Long-Term; WAM; investment duration; defining yield
January 24, 2017	G-18922	Amended investment types and minor technical corrections
September 26, 2017	G-19116	Amended Section VIII, subsection Security Broker/Dealers
September 11, 2018	G-19361	Training requirements revised to reflect amended state law; Ethics and Disclosures by Investments Officers revised to clarify and strengthen policy; added new Section IX. Existing Investments; Authorized Investments subsection 13. Investment Pools revised to clarify policy; Re-numbered existing Sections IX to XVI due to addition of new Section IX. Existing Investments
September 10, 2019	19-0144	Amended Authorized Investments, Subsection 4, Commercial Paper maximum maturity changed from 270 days to 365 days
September 22, 2020	20-0686	Amended Section V. Strategies, first and second paragraphs; Amended Section VII. Responsibility and Delegation of Authority, Subsection B. Investment Officer(s), second paragraph updated wording; Amended Section XV. Reporting, Benchmarks; Changed Short-Term Portfolio benchmark from the two-year Treasury Note to ICE BoAML 0-5 year US Treasury Index and changed the Long-Term Portfolio benchmark from seven-year Treasury Note to ICE BoAML 0-10 year US Treasury Index; Corrected typos and spelling errors
August 24, 2021	21-0593	Amended Section XIII. Internal Controls Strategies/Monitoring Credit Ratings, clarified options available if an investment's credit rating falls below minimum rating requirements

City of Fort Worth

Department of Finance

Investment Policy and Strategy

Fort Worth Permanent Fund



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 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

The Chief Financial Officer/Director of Finance (the “CFO”) 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 for the Fort Worth Permanent Fund, as amended. 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 CFO 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 CFO 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 person or 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 firm, 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 365 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
Cash, Cash Equivalents, and Fixed Income	30-55%	39%
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

Equities	30-55%	37%
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		6.00%
Real Assets	2-12%	12%
Global Public REITS		8.00%
Private Real Estate		2.00%
Commodities		2.00%
Alternative Investment	2-22%	12%
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 CFO 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 CFO of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify the CFO 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 counterparties. 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.

XIII. REPORTING

Monthly Reporting

No less than monthly, the Trustee will submit a report to the CFO 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 CFO 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:

Date	M&C Reference	Comments
April 16, 2013	G-17857	Policy Adopted
July 15, 2014	G-18244	Policy Approved – No Changes
May 5, 2015	G-18466	Policy Approved – No Changes
September 15, 2015	G-18552	Policy Approved – No Changes
September 26, 2017	G-19117	Policy Approved –Amended Authorized Investments and diversification requirements and guidelines
September 11, 2018	G-19359	Policy Approved – No Changes
September 10, 2019	19-0142	Policy Approved –Amended Section III. Objectives and Section VIII. Authorized Investments, item 3 Commercial Paper maximum maturity changed from 90 days to 365 days
September 22, 2020	20-0685	Policy Approved – No Changes
August 24, 2021	21-0592	Policy Approved –Amended Section X. Diversification to include revised ranges for Cash, Cash Equivalents, Fixed Income, and Equities

City of Fort Worth
Department of Finance
Investment Policy and Strategy
OPEB Trust



I. OVERVIEW AND PURPOSE

This investment policy and strategy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust ("Trust") created by the Fort Worth City Council by Resolution No. 3779-08-2009, and its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the City's governing body in investing assets are to do so for the exclusive benefit of the beneficiaries. Emphasis must be placed upon the consistent protection of the Trust's assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council ("Council").
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section III, subsection 7 of the Policy.

1. AUTHORITY AND OVERSIGHT PROCEDURES

A. By law, the City Council retains ultimate fiduciary responsibility for the OPEB Trust 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. The City Council has delegated the responsibility for conducting investment transactions with the Trustee and its Sub Advisors. The Trustee and its Sub Advisors will provide investment information to the Council concerning investment decisions, including rebalancing asset allocation, and portfolio performance on a quarterly basis.

B. The Chief Financial Officer/Director of Financial Management Services is responsible for monitoring the portfolio and reports submitted by the Trustee and its Sub Advisor.

C. The Trustee and its Sub Advisor shall maintain responsibility for investing the assets in the Trust. All assets will be held by the Trustee. The advisor will provide performance analysis that will include, but not be limited to, a strategic analysis including a report on asset allocation, risk analysis, and appropriate, if any, changes to the percentages therein. This study will be used to assist the Chief Financial Officer/Director of Financial Management Services and Investment Committee in the determination of the appropriate investment Policy.

D. Any business organization offering to engage in an investment transaction with the Trust must be provided with a copy of this Investment Policy and Strategy, 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." The business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has: (a) received and reviewed this Investment Policy and Strategy; and (b) implemented reasonable procedures and controls in an effort to preclude investment transactions with the Trust that are not authorized by this Investment Policy and Strategy. Any material changes

to this Investment Policy and Strategy will require re-certification by each business organization.

E. 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 OPEB Trust's policies or strategies.

2. STANDARDS 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 OPEB Trust 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.

3. ETHICS AND CONFLICTS OF INTEREST

Employees of the City of Fort Worth, the Trustee or its Sub Advisors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees of the City of Fort Worth involved in the investment process shall disclose any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

III. INVESTMENT GUIDELINES

1. EXISTING INVESTMENTS

Except as provided by Texas Government Code Chapter 2270, the City is not required to liquidate investments that were authorized investments at the time of purchase.

2. AUTHORIZED INVESTMENTS

Investments consistent with the objectives contained in Section II, herein, other than those specifically prohibited shall be authorized. Equities will comprise a diversified portfolio of domestic small, mid and large cap equity, Real Estate Investment Trusts (“REITs”), and international equity investments.

Permitted Asset Classes and Security Types

Equity Securities

- Domestic listed securities
- Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts (“ADRs”)
- Equity Mutual Funds and Exchange Traded Funds (ETFs)
- Large Cap
- Mid Cap
- Small Cap
- International
- Emerging Markets
- REITs

Fixed Income Securities

- Fixed Income Mutual Funds and Exchange Traded Funds (ETFs)
- Corporate
- Government
- High Yield
- International
- Bank Loan

If individual fixed income securities are purchased, the following parameters will be followed:

Eligible Securities:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities (MBS)

- Asset Backed Securities (ABS)
- Collateralized Mortgage Obligations (CMO)
- Commercial Mortgage-Backed Securities (CMBS)
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates
- Securities issued under SEC Rule 144A
- Municipal Bonds

Quality

The portfolio will maintain a minimum weighted average effective quality of A- at all times. At the time of purchase, individual securities shall have a minimum effective quality rating of BBB-. Note, high yield fixed income can be purchased only in a diversified mutual fund or exchange traded fund.

For purposes of determining an effective rating, when three agencies rate a security (S&P, Moodys, Fitch) the middle rating will be used. When only two of the three agencies rate a security the lower of the two ratings will be used. When only one agency rates a security that rating will be used.

Duration

The manager will maintain the portfolio duration within +/- 25% of the Bloomberg Barclays U.S. Aggregate Bond Index duration at all times.

Diversification

No more than 5% of the portfolio assets may be invested in any individual issuer with the exception of securities issued or guaranteed by the U.S. Government, its agencies, and Government Sponsored Enterprises.

No more than 30% of the portfolio may be invested in securities issued under Rule 144A without registration rights (no limit on Rule 144a securities with registration rights).

3. MATURITY AND LIQUIDITY

The OPEB trust assets shall provide sufficient liquidity, if necessary, for payment of direct medical benefits and expenses.

4. PORTFOLIO COMPOSITION, RISK AND DIVERSIFICATION

Assets of the OPEB Trust Fund shall be invested in a broadly diversified portfolio consisting of equity, debt, and cash equivalent securities. The portfolio shall also

be structured in a manner to provide diversification within each asset class and be allocated within the ranges specified below:

	<u>Range</u>	<u>Target</u>
Equities	20%-40%	30%
Fixed Income	50%-80%	65%
Cash and Cash Equivalents	0%-20%	<5%

The Trustee and its Sub Advisor is authorized by this policy to make asset allocation decisions to reallocate or redirect either contributions or investments held by the OPEB Trust Fund in order to take advantage of changing market conditions. Any move that will cause the allocation of the investment classes to vary from the above allocation percentages of any asset class requires approval by the City Council.

The following are prohibited purchases/transactions:

1. More than 5% of the total equity allocation invested in individual equity securities of any one company at market value
2. More than 5% of the total debt allocation invested in debt instruments in any single issuer with the exception of US Treasuries and agencies
3. Short sales
4. Margin or leveraged purchases
5. Commodities
6. Real estate (with the exception of REITs)
7. Art objects or collectables
8. Options
9. Warrants
10. Derivative investments
11. Oil and Gas Leases
12. Hedge Funds
13. Private Equity Funds
14. Precious Metals
15. Privately negotiated investment agreements with financial institutions
16. Other investments classified as 'alternative'

5. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Purchases and sales of authorized investments will only be made through financial institutions that are qualified as public depositories by the State of Texas or are "primary dealers" as designated by the Federal Reserve Bank of New York or are

broker/dealers that qualify under Securities and Exchange Commission, or by direct purchases of an approved open-ended mutual fund family.

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.

SAFEKEEPING AND CUSTODY

All securities purchased by the Trustee or its Sub Advisors shall be properly designated as an asset of the OPEB Trust Fund and held by the Trustee, chartered by the United States Government or the State of Texas, and/or a financial institution approved by the National Association of Security Dealers. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the City Council or Trust Administrator.

The City Council or the Trustee will execute third party custodial agreements with banks or financial institutions. Such agreements will include details as to the responsibilities of each party, the costs to be borne by each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, and procedures in case of unforeseen circumstances.

6. BID REQUIREMENTS FOR DEBT INSTRUMENTS

After the Trust Administrator and/or the investment manager has selected one or more optimal types of investments based on maturity date(s) to meet cash flow needs and market conditions, a minimum of three qualified brokers and/or dealers will be contacted and asked to provide bids on the securities to be purchased.

In most situations the competitive bid process shall be utilized, except when securities are purchased as an initial offering. The investment manager will choose the appropriate brokers or dealers from among those on the approved broker/dealer list based on expertise, competitiveness and the ability to execute the transaction and deliver the securities on a timely basis. A minimum of three (3) bids will be obtained.

- A. Bids will be held in confidence until the best bid is determined and awarded,

- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

7. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

15.50% S&P500 Index
 3.00% Russell Mid-Cap Index
 4.50% Russell 2000 Index
 2.00% MSCI Emerging Market Index
 4.00% MSCI EAFE Index
 1.00% Wilshire REIT Index
 51.00% Bloomberg Barclays Capital US Aggregate Index
 14.00% ML 1-3 Year US Corp/Gov't
 5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services 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. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the “delivery versus payment” (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City’s internal and external auditors as part of the annual financial audit.

V. REPORTING

Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

VII. POLICY REVIEW

The Fort Worth OPEB Trust Investment Policy 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. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

Policy Adopted:

Date	M&C Reference	Comments
October 10, 2017	G-19127	Policy Adopted
September 11, 2018	G-19362	Policy Approved – No Changes
September 10, 2019	19-0116	Section II. Investment Policy and Objectives, item B updated and Section III. Investment Guidelines added new section “Existing Investments”
September 22, 2020	20-0687	Policy Approved – No Changes
August 24, 2021	21-0594	Section III. Investment Guidelines, item 1. Existing Investments, Quality Section III. Investment Guidelines, item 1. Existing Investments, Duration Section III. Investment Guidelines, item 1. Existing Investments, Diversification, Second paragraph

Appendix A

Trustee, Sub Advisor or Investment Manager's Acknowledgment

I, the undersigned, acknowledge that I have received the investment policy for City of Fort Worth OPEB Trust Fund, dated_____. I affirm that I have read and understand said Policy, and do hereby agree to abide to the guidelines expressed in the Policy.

Name of Trustee

Signed

Date

Name of Sub Advisor

Signed

Date

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 is 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 by the Chief Financial Officer/Director of Financial Management Services (“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 – Expenditures the City will incur for managing the grant program. Any eligible indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication (M&C) seeking approval to proceed with a grant application or award. If a waiver of indirect costs is sought by the Administering Department, such waiver must quantify the estimated amount, explain the reasoning behind the request, and be 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 for either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining approval from the corresponding Assistant City Manager.
3. Potential grant opportunities shall be evaluated for administrative burden and compliance costs prior to application. 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 M&C 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, including the source of such matching funds,
 - d. Overview of the grant program, including how the City will use the funds in support of City goals and priorities,
 - e. Required appropriation ordinances and language for the full amount of the grant, including match costs and program income, if any, 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.
 - g. Statements regarding responsibilities for collecting revenue and ensuring that funds are available prior to obligation.
5. The M&C shall be routed through the Grant Accounting Team of the Financial Management Services Department (FMS) for review prior to being placed on a City Council Agenda for consideration. This is accomplished by checking the "Includes Any Federal, State, Interlocal or Grant Funding" box on the "General" tab of a draft M&C.
 6. After City Council approval, the Administering Department, in coordination with FMS Grant Accounting, 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 M&Cs.
 9. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office, seeing that the corresponding contract is correct and fully executed, including all provisions required under 2 CFR 200 of the Code of Federal Regulations.
 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 and appropriate funds.

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 (and, where applicable, FMS Capital Assets).
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,
 - e. The funding location (FID) for any required matching expenditures, and
 - f. Any Combo Codes necessary to process 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 any Combo Code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Systems Management. Any Task Groups/Task Profiles are submitted through ITSM Self-service at <http://itsm.cfwnet.org>.

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).
 - 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. Where financial reports—including financial status reports (FSRs), requests for reimbursement (RFRs) or drawdowns, or close-out reports—are filed by the Administering Department, the Administering Department should submit a draft of the submission to FMS Grant Accounting five (5) business days prior to the due date for review and concurrence. Where such financial reports are filed by FMS Grant Accounting, they should be submitted to the Administering Department five (5) business days prior to the due date for review and concurrence.
7. The Administering Department shall create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, purchase orders, receipt documentation, etc.).
8. 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.
9. FMS Grant Accounting shall 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.
10. 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.
11. As determined and documented in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
12. Grant funds shall not be used to purchase gift cards or other cash-equivalent items for distribution to recipients. All disbursements of funds and/or assets shall follow standard City procedures to ensure accountability and compliance.
13. 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 correcting 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).
- 14. 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/or FMS Grant Accounting are responsible for submitting all financial reports required by grantor agencies, as determined and documented in the Grant Kick-off Meeting.
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 should be decided and documented as part of 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 or cash held by other entities is accounted for properly.
10. Revenues:
 - a. The Administering Departments must provide FMS Grant Accounting with copies of any request for reimbursement (RFR) or drawdown request each time they are submitted.
 - b. FMS Grant Accounting is responsible for making any journal entries to recognize the revenue and create a receivable.
 - c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when ACH deposits hit the appropriate bank account, making entries (eRDDs) to reflect the sums received.
 - d. FMS Grant Accounting is responsible for reconciling receivables and payments received.
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 when necessary to ensure compliance with City policy, grant requirements, or Generally Accepted Accounting Principles (GAAP).

- b. FMS Grant Accounting is responsible for reviewing and posting any 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. Grant 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 preparing 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 (where applicable), and
 - c. Request to inactivate or redirect Payroll Task Profiles (where applicable).
6. The Administering Department or FMS Grant Accounting (per the signed Grant Kick-off Checklist) 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. 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

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

Retirement System:

1. Benefit Improvements and Reductions

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

2. Qualified Plan

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

3. Funding Level

The City shall progressively monitor contribution levels of both the City and employees,

along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and benefits can be paid as they become due. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

Health Care Trust:

4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City will also obtain an independent actuary who will certify the actuarial impact of any proposed benefit improvements or changes.

5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

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.

E-Commerce Policy



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

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager and Assistant City Managers are responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Financial Management Services. This policy shall be administered on behalf of the City Manager and Assistant City Managers by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to provide guidelines for accepting gifts and donations in a responsible, transparent, and accountable manner that is consistent with the City's strategic goals. Donations of every type are offered to the City of Fort Worth (City) for general or specific purposes. Uniform criteria and procedures guide the review and acceptance of such donations, confirm that the City has relevant and adequate resources to administer such donations, and ensure that the City appropriately acknowledges the generosity of the donor.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

Definitions (to be incorporated into the glossary)

Beneficiary Department Head: shall mean the Director of the City department, or his/her designee, for which a donation is designated or intended. The Chief Financial Officer / Director of Finance shall act as the Beneficiary Department Head if no department is designated or intended.

Donation or Gift: shall mean a monetary (cash) contribution, endowment, personal property, real property, financial securities, equipment, in-kind goods or services, or any other asset that the City has accepted and for which the donor has not received any goods, services, or any other form of tangible compensation in return. For purposes of this policy, "donation" or "gift" shall be synonymous.

Donor: shall mean a person or other legal entity that proposes or provides a donation or gift to the City.

Endowment: shall mean donations that are restricted to the extent that only earnings and not principal may be used for a particular purpose, City department, or location.

Restricted Donation: shall mean donations or gifts designated by the donor for a specific or particular City department, location, or purpose. The receiving department shall have the responsibility to ensure the restrictions placed upon the donation are fulfilled. Funds remaining

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.

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- Donations of Cash and Real Goods: Donations of cash and real goods may be accepted upon completion of the following processes:
 1. The Beneficiary Department Head shall evaluate whether the donation:
 - a. Is in the City's best interest and is consistent with applicable City laws, policies, and resolutions;
 - b. Has any special restrictions and if so, if those restrictions are acceptable to the City;
 - c. Obligates the City to make an immediate or initial City expenditure which has not been included in the approved budget for the appropriate fiscal year; and
 - d. Creates a new, one-time or an on-going general maintenance obligation of the City.
 2. The City will maintain the following fund structure on the general ledger:
 - a. One special donation fund will be maintained for each type of fund:
 - i. Governmental Special Donations Fund
 - ii. Proprietary Special Donations Fund
 3. The funds will be treated as operating funds, i.e. annual budgeted funds and have a commitment control ledger applied consistent with other operating funds.
 4. The funds will be administered under the following appropriation structure:
 - Each year in the annual budget ordinance, appropriations will be made to a programmable account. This appropriation will be intended to be in an amount sufficient to cover the donations anticipated for the upcoming year.
 - When an actual donation is received, funds from the programmable account will be moved to a specific account for use by the receiving department. When this occurs, the actual revenue will be recorded against the project and the department is then free to spend funds for the intended purpose of the donation.
 - As the special donations funds will be annual operating funds, delegated authority within the annual appropriation ordinance will exist to re-establish the budget from year to year until the donation is spent. Appropriations that are completed under the delegated authority provisions will be reconciled on an annual basis.
 - Any donations remaining unencumbered and unspent three (3) years after acceptance will be removed from the donation fund and deposited to the department's operating fund (General Fund or respective annual operating fund)
 - 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.

Salary Schedule



CITY OF FORT WORTH FY 2022 SALARY SCHEDULE



Revised 10/18/2021

FY2022 SALARY SCHEDULE : Revised Version - 10/18/2021

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Source: City of Fort Worth Human Resources Department: Tel.: (817) 392-7750

FY2022 SALARY SCHEDULE

Based on the results from the City of Fort Worth's Biannual Benchmark Survey for this year, the salary structures for non-exempt, exempt and exempt IT positions were reviewed and compared to reflect job market conditions for pay structures and salaries for public and private sector organizations. Based on these results salary structures for non-exempt and exempt were adjusted by 3% while exempt IT positions were adjusted by 10%. Depending on availability of funds, employees (exempt and non-exempt non-civil service) may receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract.

I. Non-Exempt Salary Structures (Non-Civil Service)

- Salary structures adjustment by 3%.

II. Exempt Salary Structures (Non-Civil Service)

- Salary structures adjustment by 3%.

III. Exempt IT Salary Structures (Non-Civil Service)

- Salary structures adjustment by 10%.

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.

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Accountant	PR1010	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Accounting Services Supervisor	PR1021	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Accounts Payable Coordinator	PR3023	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Administrative Assistant	TC5010	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Administrative Services Coordinator	PR1030	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Administrative Services Manager	MG1011	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Administrative Technician	CL5020	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Airport Operations Officer	PS5010	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Airport Project Coordinator	PR5110	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Airport Supervisor	PR1041	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
AMI Administrator	PR2951	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Animal Control Officer	PS5020	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Animal Shelter Technician	ST5010	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Arborist I	ST5510	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Arborist II	ST5020	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Architectural Services Manager	MG1031	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Asset Management Specialist	PR5120	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Asst Aviation Director	AD1241	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst City Attorney I	PR1060	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Asst City Attorney II	PR1070	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Asst City Atty/DFW Airport Atty	PR2800	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486
Asst City Attorney/ Prosecutor	PR2120	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Asst City Auditor	AD1021	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst City Manager	EX1011	E	312	74.79	155,569	86.95	180,849	99.10	206,130	111.25	231,410	123.41	256,690
Asst City Secretary	AD1031	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Clerk of the Court	MG1041	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Asst Code Compliance Director	AD1041	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Data Reporting Supervisor	TC5651	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Asst Development Services Director	AD1111	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Diversity & Inclusion Director	AD1251	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Economic Development Director	AD1231	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Emergency Management Coordinator	PR5161	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Asst Facilities Superintendent	PR1091	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Asst Field Operations Supervisor	PR1101	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Asst Finance Director	AD1051	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst Fire Director	AD1011	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Forensic Division Manager	MG1781	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Asst Golf Professional	TC5020	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Asst Historic Site Supervisor	PR2931	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Asst Human Resources Director	AD1061	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst IT Solutions Director	AD1071	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Library Director	AD1081	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Municipal Court Svcs Director	AD1091	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Neighborhood Svcs Director	AD1221	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Park/Recreation Director	AD1101	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Parts/Materials Supervisor	TC5030	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Asst Planning/Data Analytics Director	AD1271	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Police Director	AD1121	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Property Management Director	AD1131	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Pub Facilities/Events Director	AD1141	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Public Safety Support Manager	PR1111	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Asst TPW Superintendent	PR1121	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Asst Trans/Public Works Director	AD1151	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Water Director	AD1161	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Water Systems Superintendent	PR1131	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Athletic Coordinator	PR1141	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Audit Manager	MG1061	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Auditor	PR1150	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Auto Body Repairer	ST5030	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Aviation Director	DH1011	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Billing & Accounting Manager	MG1071	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Botanic Garden Superintendent	MG1081	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Budget Analyst I	PR1160	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Budget Analyst II	PR1171	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Budget Manager	MG1091	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Building Code Administrator	MG1101	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Business Develop Coordinator	PR1180	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Business Development Manager	MG1111	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Business Process Analyst I	TC5750	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Business Process Analyst II	PR3000	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Business Process Manager	MG1731	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Buyer I	PR1190	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Buyer II	PR5190	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Cable Services Supervisor	PR1200	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Call Center Analyst	PR1210	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Capital Projects Manager	MG1791	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Centralized PD Payroll Coordinator	PR1220	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Chemist	PR5010	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Chief Deputy City Marshal	PR1240	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Chief Financial Services Officer	DH1021	E	310	66.34	137,987	77.12	160,410	87.90	182,833	98.68	205,256	109.46	227,679
Chief Helicopter Pilot	MG1131	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Chief Judge	AP1011	E	400	Set by Agreement									
Chief of Staff	MG1141	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
City Attorney	AP1021	E	400	Set by Agreement									
City Auditor	AP1031	E	400	Set by Agreement									
City Forester	PR1261	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
City Manager	AP1041	E	400	Set by Agreement									
City Marshal	AD1171	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
City Secretary	AP1051	E	400	Set by Agreement									
Civilian Response Specialist	PS5270	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Clerk Of Municipal Court	AD1181	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Code Compliance Director	DH1041	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Code Compliance Officer	PS5030	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Code Compliance Superintendent	MG1151	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Code Compliance Supervisor	PR1281	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Code Compliance Technician	ST5040	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Combination Inspector	TC5040	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Communication/Public Engagement Director	DH1191	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Communication Coordinator	PR1290	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Communication Shift Supervisor	PS5041	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Communications Specialist	PR1300	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Community Center Aide	ST5050	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Community Center Coordinator	PR1311	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Community Center Supervisor	PR1321	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Community Services Manager	MG1161	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Compliance and Planning Manager	MG1171	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Computer Forensic Examiner	PR1330	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Conservation Specialist	PR1340	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Construction Inspection Supervisor	PR1351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Construction Inspector I	TC5050	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Construction Inspector II	TC5060	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Construction Manager	MG1181	E	615	44.14	91,806	50.76	105,577	57.38	119,348	64.00	133,119	70.62	146,890
Construction Superintendent	MG1191	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Consumer Health Specialist	TC5070	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Contract Compliance Specialist	PR1360	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Contract Compliance Technician	TC5080	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Contract Services Administrator	MG1201	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Courier	ST5060	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Crime Analyst	PR1370	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Crime Lab QA Coordinator	PR1380	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Criminal Intelligence Analyst	PR1390	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Cross Connection Tech Supervisor	PR1401	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Cross Connection Technician	ST5070	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Custodian	ST5080	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Customer Service Administrator	MG1211	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Customer Service Info Specialist	CL5030	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Customer Service Manager	MG1221	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Customer Service Representative I	CL5040	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Customer Service Representative II	CL5050	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Customer Service Supervisor	PR1411	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Customer Solutions Analyst	PR1270	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Data Reporting Supervisor	PR1421	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Data Reporting Technician	CL5060	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Database Administrator	PR1430	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Deputy Chief Judge	AP1061	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Deputy Chief of Staff	PR1050	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Deputy City Attorney	AD1191	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Deputy City Marshal	PS5050	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Deputy City Manager	EX1021	E	317	101.41	210,936	117.89	245,213	134.37	279,490	150.85	313,768	167.33	348,045
Deputy Court Clerk	PR1441	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Deputy Human Resources Director	DD1111	E	308	57.82	120,275	67.22	139,820	76.62	159,364	86.01	178,909	95.41	198,453
Deputy Water Director	DD1011	E	308	57.82	120,275	67.22	139,820	76.62	159,364	86.01	178,909	95.41	198,453
Development Inspection Specialist	TC5090	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Development Inspection Supervisor	PR1451	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Development Project Coordinator	PR1460	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Development Services Director	DH1131	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
District Superintendent	MG1231	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Diversity & Inclusion Director/CEO	DH1211	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Diversity & Inclusion Manager	MG1761	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Economic Development Director	DH1051	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Economic Development Manager	PR1471	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Economic Development Specialist	PR1480	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Educational Strategy Manager	MG1771	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Electronics Technician	TC5100	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Eligibility Specialist	TC5110	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Emergency Management Coordinator	MG1241	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Emergency Management Officer I	PR1490	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Emergency Management Officer II	PR1500	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Emergency Operations Center Technician	TC5760	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Employee Labor Relations Manager	MG1251	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Energy Compliance Analyst	PR5090	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Energy Manager	MG1741	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Engineering Manager	MG1261	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Engineering Technician I	TC5120	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Engineering Technician II	TC5130	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Environmental Program Manager	MG1271	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Environmental Specialist	TC5140	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Environmental Supervisor	PR1511	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Environmental Technician	ST5090	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Equipment Operator	ST5100	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Facilities Coordinator	PR5770	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Facilities Planner	TC5150	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Facilities Superintendent	MG1291	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Facilities Supervisor	PR1521	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
FD Protection Specialist	PR1530	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Field Operations Crewleader	ST5110	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Field Operations Superintendent	MG1301	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Field Operations Supervisor	PR1541	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Field Services Representative	ST5120	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Financial Reporting Coordinator	PR1551	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Financial Services Manager	MG1311	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Fire Assistant Chief	1027	E	Y08	70.49	146,611	73.31	152,477	76.13	158,342	78.95	164,208	81.77	170,074
Fire Chief	DH1061	E	311	70.37	146,379	81.81	170,166	93.25	193,952	104.68	217,739	116.12	241,525
Fire Deputy Chief	1532	N	Y07	62.74	130,494	65.25	135,711	67.75	140,928	70.26	146,145	72.77	151,363
Fire Trainee	1026	N	Y17	19.17	39,879								
Firearms Technician	PS5240	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Fleet Analyst	PR5130	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Fleet Coordinator	TC5160	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Fleet Crewleader	ST5130	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Fleet Mechanic I	ST5140	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Fleet Mechanic II	ST5150	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Fleet Superintendent	MG1321	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Fleet Supervisor	PR1561	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Food & Beverage Attendant	CL5070	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Food & Beverage Coordinator	PR5221	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Forensic Division Manager	MG1331	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Forensic Scientist I	PR3050	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Forensic Scientist II	PR1570	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Forensic Scientist III	PR2370	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Forensic Scientist IV	PR3051	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Forensic Supervisor	PR2821	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Garden Center Coordinator	PR2831	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Gardener	ST5160	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Gas Lease Analyst	PR5140	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Gas Well Inspector	TC5170	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Gas Well Manager	MG1341	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Golf Professional	PR1580	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Golf Shop Attendant	CL5080	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Governmental Affairs Liaison	PR1591	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Graduate Engineer	PR1600	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Grants Manager	MG1351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Grants Specialist	PR1610	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Graphic Artist	TC5180	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Greenhouse Attendant	ST5170	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Ground Transportation Coordinator	PR1620	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Hearing Officer	AP1070	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Helicopter Mechanic	ST5180	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Helicopter Pilot	TC5190	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Historic Site Supervisor	PR2921	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Housing Development Manager	PR1631	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Housing Program Supervisor	PR1641	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Housing Rehabilitation Technician I	TC5200	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Housing Rehabilitation Technician II	TC5210	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
HR Business Partner	PR3040	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
HRIS Manager	MG1691	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359
HRIS Specialist	PR1650	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Human Relations Administrator	MG1361	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Human Relations Coordinator	PR1660	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Human Relations Investigator	PR1670	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Human Relations Manager	MG1371	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Human Resources Analyst	PR1680	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Human Resources Coordinator	PR1690	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Human Resources Director	DH1071	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Human Resources Manager	MG1381	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Human Services Coordinator	PR1700	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Human Services Manager	MG1391	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Human Services Specialist	TC5220	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Infrastructure QC Specialist	PR1710	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Instrumentation Electrical Supervisor	PR1721	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Instrumentation Electrical Technician	TC5230	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Intoxilyzer Operator	PS5070	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
IT Auditor	PR1730	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
IT Business Planner I	PR1740	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Planner II	PR1750	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
IT Business Systems Coordinator	PR1760	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Change Management Analyst	PR2840	E	707	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Communications Technician	TC5240	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
IT Help Desk Technician	TC5250	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT Information Security Analyst	PR1770	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
IT Operations Specialist	TC5260	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT PC Support Specialist	TC5270	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Programmer/Analyst I	TC5670	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
IT Programmer/Analyst II	PR1790	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Project Consultant	PR1800	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
IT Services Specialist	TC5280	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT Solutions Director	DH1081	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
IT Solutions Manager	MG1401	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359
IT Solutions Supervisor	PR1811	E	707	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Tech Support Analyst I	TC5620	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
IT Tech Support Analyst II	PR1830	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Jury Coordinator	TC5300	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Laboratory Supervisor	PR1841	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Land Agent	PR1850	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Landscape Architect	PR2450	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Landscape Architect Manager	PR1871	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Latent Print Examiner	PS5080	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Latent Print Supervisor	PR2851	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Latent Print Technician	PS5090	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Lean Administrator	MG1711	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Lease Manager	MG1421	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Legal Assistant	CL5090	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Librarian	PR5020	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Librarian Manager	MG1431	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Librarian Supervisor	PR1891	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Library Assistant	TC5310	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Library Director	DH1091	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Library Page	CL5100	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Maintenance Worker	ST5190	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Management Analyst I	PR1900	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Management Analyst II	PR1911	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Media Services Specialist	TC5330	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Meter Services Technician I	ST5520	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Meter Services Technician II	ST5530	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Microbiologist	PR5030	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Municipal Court Clerk I	CL5310	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Municipal Court Clerk II	CL5110	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Municipal Court Services Director	DH1101	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Municipal Judge	AP1080	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Municipal Volunteer Program Coordinator	PR5780	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Natural Resource Technician	ST5500	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Natural Scientist	PR1930	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Natural Scientist Supervisor	PR1941	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Nature Center Manager	MG1441	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Neighborhood Development Coordinator	PR1950	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Neighborhood Development Manager	MG1451	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Neighborhood Development Specialist	PR1960	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Neighborhood Services Director	DH1111	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Neighborhood Program Coordinator	PR3060	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Neighborhood Services Manager	PR2811	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Office Assistant	CL5120	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Operation and Maintenance Technician	TC5340	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Park & Recreation Director	DH1121	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Park Planner	PR1860	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Parking Compliance Technician	PS5100	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Parking Meter Technician I	TC5790	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Parking Meter Technician II	TC5791	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Parking Operations Manager	PR1971	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Parts Expediter	CL5130	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Parts/Materials Supervisor	PR1981	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Payroll Coordinator	PR3032	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Payroll Supervisor	PR1991	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Payroll Technician	CL5140	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
PeopleSoft Systems Administrator	PR2010	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Performance Administrator	MG1461	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Performance Analyst	PR2020	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Pesticide Applicator	ST5200	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Planner	PR2030	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Planner-Scheduler	PR2980	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Planning & Data Analytics Director	DH1221	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Planning Assistant	TC5350	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Planning Manager	MG1481	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Plans Examiner	TC5360	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Plans Examiner Supervisor	PR2041	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Assistant Chief	1006	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Police Chief	DH1141	E	311	70.37	146,379	81.81	170,166	93.25	193,952	104.68	217,739	116.12	241,525
Police Commander	1564	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Police Deputy Chief	1530	E	306	53.00	110,233	61.61	128,146	70.22	146,059	78.83	163,972	87.44	181,885
Police Employment Services Manager	MG1491	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Police Employment Specialist	PR2051	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Police Oversight Director	DH1301	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Police Oversight Deputy Director	AD1261	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Police Trainee	1000	N	X17	19.23	40,004								
Polygraph Examiner	PS5120	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Process Control Systems Specialist	PR2990	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Professional Engineer	PR2070	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Program Coordinator	PR2861	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Program Support Division Administrator	PR2080	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Project Assistant	TC5640	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Project Controls Specialist II	PR5150	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Property & Casualty Adjuster I	PR5210	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Property & Casualty Adjuster II	PR2230	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Property & Casualty Manager	MG1551	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Property Control Attendant	ST5210	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Property Control Specialist	CL5160	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Property Control Supervisor	PR2111	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Property Management Director	DH1151	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Protective Gear Specialist	ST5220	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Public Education Program Coordinator	PR2130	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Public Education Specialist	TC5680	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Public Events Attendant	ST5230	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Public Events Coordinator	TC5370	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Public Facilities/Events Director	DH1161	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Public Information Coordinator	CL5170	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Public Information Specialist	CL5180	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Public Safety Communicator I	PS5130	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Public Safety Communicator II	PS5140	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Public Safety Communicator III	PS5250	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Public Safety Communicator IV	PS5760	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Public Safety Support Manager	MG1501	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Purchasing Assistant	TC5770	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Purchasing Manager	MG1511	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Purchasing Supervisor	PR2151	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Quality Control Specialist	PR2160	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Quality Improvement Specialist	CL5290	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Real Property Manager	MG1521	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Records Administrator	PR5230	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Records Analyst	PR2170	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Records Manager	MG1531	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Recreation Programmer	TC5690	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Regional Librarian Supervisor	PR2191	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Registered Architect	PR2210	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Regulatory/Environmental Administrator	MG1541	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Safety Coordinator	PR5080	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Safety Officer	PR2970	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sales and Events Manager	PR2240	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sales Associate	CL5200	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Security Coordinator	PR2771	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Security Guard	PS5150	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Security Supervisor	PS5231	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Security Systems Technician	TC5380	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Signal Systems Crewleader	ST5480	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Signal Systems Supervisor	PR2891	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Signal Systems Technician I	ST5460	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Signal Systems Technician II	ST5470	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Signs Fabricator	ST5250	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Skilled Trades Technician I	ST5260	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Skilled Trades Technician II	ST5270	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sports Field Monitor	ST5490	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Sr Account Technician	CL5210	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Accountant	PR2260	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Administrative Assistant	PR2270	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Sr Administrative Services Manager	MG1561	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Sr Airport Operations Officer	PS5280	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Arborist	ST5450	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Sr Assistant City Attorney	PR2280	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Asst City Attny Sect Chief	MG1571	E	618	57.63	119,879	66.28	137,860	74.92	155,842	83.57	173,824	92.21	191,806
Sr Auditor	PR2290	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Auto Body Repairer	ST5280	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Budget Analyst	PR2300	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Sr Business Process Analyst	PR3010	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Sr Buyer	PR2310	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Capital Projects Officer	PR2320	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486
Sr Chemist	PR2330	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Code Compliance Officer	PS5160	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Combination Inspector	TC5400	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Construction Inspector	TC5410	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Consumer Health Specialist	TC5420	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Contract Compliance Specialist	PR2341	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Crime Analyst	PR2871	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Customer Service Representative	CL5220	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Data Reporting Technician	CL5230	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Deputy City Marshal	PS5171	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Emergency Management Officer	PR2351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Engineering Technician	TC5430	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Environmental Specialist	PR2360	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Equipment Operator	ST5290	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Executive Asst to City Management	PR5170	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Facilities Planner	PR2941	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Sr Field Services Representative	ST5300	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Fleet Mechanic	ST5310	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Food & Beverage Attendant	CL5240	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Sr Gardener	ST5320	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Golf Shop Attendant	CL5320	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Sr Graphic Artist	TC5440	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr Human Relations Investigator	PR2391	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Human Resources Analyst	PR2400	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Human Services Specialist	TC5700	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Instrumentation Electrical Technician	TC5451	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr IT Business Planner	PR2420	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Sr IT Communications Technician	TC5460	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr IT Help Desk Technician	TC5470	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr IT Information Security Analyst	PR5201	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
Sr IT Operations Specialist	TC5480	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr IT Programmer/Analyst	PR2430	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Sr IT Solutions Manager	MG1581	E	713	52.15	108,474	59.97	124,745	67.80	141,016	75.62	157,287	83.44	173,558
Sr IT Technical Support Analyst	PR2440	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Sr IT Telecommunications Technician	TC5500	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr Land Agent	PR2880	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Librarian	PR2461	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Sr Loan Services Representative	TC5510	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Maintenance Worker	ST5330	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Sr Management Analyst	MG1591	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Sr Meter Services Technician	ST5540	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Microbiologist	PR2470	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Municipal Court Clerk	CL5250	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr PeopleSoft Systems Administrator	PR2490	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
Sr Planner	PR2501	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Plans Examiner	TC5520	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Professional Engineer	PR2510	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Sr Project Controls Specialist	PR2521	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Property Control Specialist	CL5260	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Property & Casualty Adjuster	PR2561	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Purchasing Manager	MG1801	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Sr Public Events Manager	PR2531	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Sr Public Safety Communicator	PS5180	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Quality Control Specialist	PR2961	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Records Analyst	PR2540	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Recreation Programmer	TC5710	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Sales and Events Manager	PR2571	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Sr Skilled Trades Technician	ST5340	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Survey Technician	TC5530	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Turbine Operator	TC5781	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr Utility Rate Analyst	PR2590	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Victim Assistance Specialist	PR2600	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Sr Warrant/Identification Technician	PS5190	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Sr Water Dispatch Representative	CL5270	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Sr Water Systems Mechanic	ST5350	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Water Systems Technician	TC5540	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Stagehand	ST5360	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Stagehand Crewleader	ST5371	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Stock Clerk	CL5280	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Survey Superintendent	MG1601	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Survey Technician	TC5550	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Systems Administrator	PR2641	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Technical Services Coordinator	MG1611	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Teen Court Coordinator	TC5721	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
TPW Superintendent	MG1621	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Traffic Control Supervisor	PS5201	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Traffic Control Technician	PS5210	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Traffic Services Worker	ST5380	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Traffic Systems Crewleader	ST5390	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Traffic Systems Supervisor	PR2661	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Traffic Systems Technician I	ST5400	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Traffic Systems Technician II	ST5410	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Training Specialist	PR2670	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Transportation Manager	MG1681	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Transportation/Public Wks Director	DH1171	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Treasury Supervisor	PR2691	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Turbine Operator	TC5780	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Utility Line Technician	TC5560	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Veterinarian	PR2910	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Veterinary Technician	TC5570	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Victim Assistance Coordinator	PR2711	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Victim Assistance Specialist	PR5040	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Video Producer/Director	PR5050	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Volunteer Coordinator	TC5740	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Warrant/Identification Supervisor	PR2751	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Warrant/Identification Technician	PS5220	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Water Conservation Manager	MG1651	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Water Customer Relations Manager	PR2761	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Water Director	DH1181	E	310	66.34	137,987	77.12	160,410	87.90	182,833	98.68	205,256	109.46	227,679
Water Dispatch Representative	CL5300	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Water Quality Manager	MG1661	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492

City of Fort Worth
FY2022 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Water Systems Mechanic I	ST5430	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Mechanic II	ST5440	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Water Systems Sampler	TC5580	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Specialist	TC5591	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Water Systems Superintendent	MG1671	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Water Systems Supervisor	PR2781	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Water Systems Technician I	TC5600	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Technician II	TC5610	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Web Designer	PR2790	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920

*** 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.

**City of Fort Worth
FY2022 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1 **		Quartile 2 **		Midpoint Quartile 3 **		Quartile 4 **		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	19.23	40,004								
Police Assistant Chief	1006	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Fire Trainee	1026	N	Y17	19.17	39,879								
Fire Assistant Chief	1027	E	Y08	70.49	146,611	73.31	152,477	76.13	158,342	78.95	164,208	81.77	170,074
Police Deputy Chief	1530	E	306	53.00	110,233	61.61	128,146	70.22	146,059	78.83	163,972	87.44	181,885
Fire Deputy Chief	1532	N	Y07	62.74	130,494	65.25	135,711	67.75	140,928	70.26	146,145	72.77	151,363
Police Commander	1564	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Fire Director	AD1011	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst City Auditor	AD1021	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst City Secretary	AD1031	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Code Compliance Director	AD1041	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Finance Director	AD1051	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Human Resources Director	AD1061	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst IT Solutions Director	AD1071	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Library Director	AD1081	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Municipal Court Svcs Director	AD1091	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Park/Recreation Director	AD1101	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Development Services Director	AD1111	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Police Director	AD1121	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Property Management Director	AD1131	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Pub Facilities/Events Director	AD1141	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Trans/Public Works Director	AD1151	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Water Director	AD1161	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
City Marshal	AD1171	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Clerk Of Municipal Court	AD1181	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Deputy City Attorney	AD1191	E	307	55.33	115,089	64.32	133,790	73.31	152,492	82.30	171,194	91.30	189,896
Asst Neighborhood Svcs Director	AD1221	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Economic Development Director	AD1231	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Aviation Director	AD1241	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Diversity & Inclusion Director	AD1251	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Police Oversight Deputy Director	AD1261	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
Asst Planning/Data Analytics Director	AD1271	E	305	50.66	105,378	58.89	122,501	67.13	139,625	75.36	156,749	83.59	173,873
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 of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Secretary	AP1051	E	400	Set by Agreement									
Deputy Chief Judge	AP1061	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Hearing Officer	AP1070	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Municipal Judge	AP1080	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Account Technician	CL5010	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Administrative Technician	CL5020	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Customer Service Info Specialist	CL5030	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Customer Service Representative I	CL5040	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Customer Service Representative II	CL5050	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Data Reporting Technician	CL5060	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Food & Beverage Attendant	CL5070	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Golf Shop Attendant	CL5080	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Legal Assistant	CL5090	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Library Page	CL5100	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Municipal Court Clerk II	CL5110	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Office Assistant	CL5120	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Parts Expediter	CL5130	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Payroll Technician	CL5140	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Property Control Specialist	CL5160	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Public Information Coordinator	CL5170	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Public Information Specialist	CL5180	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sales Associate	CL5200	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Account Technician	CL5210	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Customer Service Representative	CL5220	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Data Reporting Technician	CL5230	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Food & Beverage Attendant	CL5240	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Sr Municipal Court Clerk	CL5250	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Property Control Specialist	CL5260	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Water Dispatch Representative	CL5270	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Stock Clerk	CL5280	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Quality Improvement Specialist	CL5290	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Water Dispatch Representative	CL5300	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Municipal Court Clerk I	CL5310	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Sr Golf Shop Attendant	CL5320	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Deputy Water Director	DD1011	E	308	57.82	120,275	67.22	139,820	76.62	159,364	86.01	178,909	95.41	198,453
Deputy Human Resources Director	DD1111	E	308	57.82	120,275	67.22	139,820	76.62	159,364	86.01	178,909	95.41	198,453

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1 **		Quartile 2 **		Midpoint Quartile 3 **		Quartile 4 **		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Aviation Director	DH1011	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Chief Financial Services Officer	DH1021	E	310	66.34	137,987	77.12	160,410	87.90	182,833	98.68	205,256	109.46	227,679
Code Compliance Director	DH1041	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Economic Development Director	DH1051	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Fire Chief	DH1061	E	311	70.37	146,379	81.81	170,166	93.25	193,952	104.68	217,739	116.12	241,525
Human Resources Director	DH1071	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
IT Solutions Director	DH1081	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Library Director	DH1091	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Municipal Court Services Director	DH1101	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Neighborhood Services Director	DH1111	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Park & Recreation Director	DH1121	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Development Services Director	DH1131	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Police Chief	DH1141	E	311	70.37	146,379	81.81	170,166	93.25	193,952	104.68	217,739	116.12	241,525
Property Management Director	DH1151	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Public Facilities/Events Director	DH1161	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Transportation/Public Wks Director	DH1171	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Water Director	DH1181	E	310	66.34	137,987	77.12	160,410	87.90	182,833	98.68	205,256	109.46	227,679
Communication/Public Engagement Director	DH1191	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Diversity & Inclusion Director/CEO	DH1211	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Planning & Data Analytics Director	DH1221	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Police Oversight Director	DH1301	E	309	62.31	129,595	72.43	150,654	82.55	171,713	92.68	192,773	102.80	213,832
Asst City Manager	EX1011	E	312	74.79	155,569	86.95	180,849	99.10	206,130	111.25	231,410	123.41	256,690
Deputy City Manager	EX1021	E	317	101.41	210,936	117.89	245,213	134.37	279,490	150.85	313,768	167.33	348,045
Administrative Services Manager	MG1011	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Architectural Services Manager	MG1031	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Asst Clerk of the Court	MG1041	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Audit Manager	MG1061	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Billing & Accounting Manager	MG1071	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Botanic Garden Superintendent	MG1081	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Budget Manager	MG1091	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Building Code Administrator	MG1101	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Business Development Manager	MG1111	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Chief Helicopter Pilot	MG1131	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Chief of Staff	MG1141	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Code Compliance Superintendent	MG1151	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Community Services Manager	MG1161	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955

**City of Fort Worth
FY2022 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Compliance and Planning Manager	MG1171	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Construction Manager	MG1181	E	615	44.14	91,806	50.76	105,577	57.38	119,348	64.00	133,119	70.62	146,890
Construction Superintendent	MG1191	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Contract Services Administrator	MG1201	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Customer Service Administrator	MG1211	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Customer Service Manager	MG1221	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
District Superintendent	MG1231	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Emergency Management Coordinator	MG1241	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Employee Labor Relations Manager	MG1251	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Engineering Manager	MG1261	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Environmental Program Manager	MG1271	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Facilities Superintendent	MG1291	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Field Operations Superintendent	MG1301	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Financial Services Manager	MG1311	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Fleet Superintendent	MG1321	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Forensic Division Manager	MG1331	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Gas Well Manager	MG1341	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Grants Manager	MG1351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Human Relations Administrator	MG1361	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Human Relations Manager	MG1371	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Human Resources Manager	MG1381	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Human Services Manager	MG1391	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
IT Solutions Manager	MG1401	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359
Lease Manager	MG1421	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Librarian Manager	MG1431	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Nature Center Manager	MG1441	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Neighborhood Development Manager	MG1451	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Performance Administrator	MG1461	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Planning Manager	MG1481	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Police Employment Services Manager	MG1491	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Public Safety Support Manager	MG1501	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Purchasing Manager	MG1511	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Real Property Manager	MG1521	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Records Manager	MG1531	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Regulatory/Environmental Administrator	MG1541	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Property & Casualty Manager	MG1551	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1 **		Quartile 2 **		Midpoint Quartile 3 **		Quartile 4 **		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Administrative Services Manager	MG1561	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Sr Asst City Attny Sect Chief	MG1571	E	618	57.63	119,879	66.28	137,860	74.92	155,842	83.57	173,824	92.21	191,806
Sr IT Solutions Manager	MG1581	E	713	52.15	108,474	59.97	124,745	67.80	141,016	75.62	157,287	83.44	173,558
Sr Management Analyst	MG1591	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Survey Superintendent	MG1601	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Technical Services Coordinator	MG1611	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
TPW Superintendent	MG1621	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Water Conservation Manager	MG1651	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Water Quality Manager	MG1661	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Water Systems Superintendent	MG1671	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Transportation Manager	MG1681	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
HRIS Manager	MG1691	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359
Lean Administrator	MG1711	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Business Process Manager	MG1731	E	712	46.98	97,724	54.03	112,383	61.08	127,042	68.13	141,700	75.17	156,359
Energy Manager	MG1741	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Diversity & Inclusion Manager	MG1761	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Educational Strategy Manager	MG1771	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Asst Forensic Division Manager	MG1781	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Capital Projects Manager	MG1791	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Sr Purchasing Manager	MG1801	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Accountant	PR1010	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Accounting Services Supervisor	PR1021	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Administrative Services Coordinator	PR1030	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Airport Supervisor	PR1041	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Deputy Chief of Staff	PR1050	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Asst City Attorney I	PR1060	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Asst City Attorney II	PR1070	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Asst Facilities Superintendent	PR1091	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Asst Field Operations Supervisor	PR1101	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Asst Public Safety Support Manager	PR1111	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Asst TPW Superintendent	PR1121	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Asst Water Systems Superintendent	PR1131	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Athletic Coordinator	PR1141	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Auditor	PR1150	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Budget Analyst I	PR1160	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Budget Analyst II	PR1171	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162

City of Fort Worth
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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
Business Develop Coordinator	PR1180	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Buyer I	PR1190	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Cable Services Supervisor	PR1200	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Call Center Analyst	PR1210	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Centralized PD Payroll Coordinator	PR1220	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Chief Deputy City Marshal	PR1240	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
City Forester	PR1261	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Customer Solutions Analyst	PR1270	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Code Compliance Supervisor	PR1281	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Communication Coordinator	PR1290	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Communications Specialist	PR1300	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Community Center Coordinator	PR1311	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Community Center Supervisor	PR1321	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Computer Forensic Examiner	PR1330	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Conservation Specialist	PR1340	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Construction Inspection Supervisor	PR1351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Contract Compliance Specialist	PR1360	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Crime Analyst	PR1370	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Crime Lab QA Coordinator	PR1380	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Criminal Intelligence Analyst	PR1390	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Cross Connection Tech Supervisor	PR1401	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Customer Service Supervisor	PR1411	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Data Reporting Supervisor	PR1421	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Database Administrator	PR1430	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Deputy Court Clerk	PR1441	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Development Inspection Supervisor	PR1451	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Development Project Coordinator	PR1460	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Economic Development Manager	PR1471	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Economic Development Specialist	PR1480	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Emergency Management Officer I	PR1490	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Emergency Management Officer II	PR1500	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Environmental Supervisor	PR1511	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Facilities Supervisor	PR1521	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
FD Protection Specialist	PR1530	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Field Operations Supervisor	PR1541	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Financial Reporting Coordinator	PR1551	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955

City of Fort Worth
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Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Fleet Supervisor	PR1561	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Forensic Scientist II	PR1570	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Golf Professional	PR1580	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Governmental Affairs Liaison	PR1591	E	616	48.24	100,346	55.48	115,398	62.72	130,450	69.95	145,502	77.19	160,554
Graduate Engineer	PR1600	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Grants Specialist	PR1610	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Ground Transportation Coordinator	PR1620	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Housing Development Manager	PR1631	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Housing Program Supervisor	PR1641	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
HRIS Specialist	PR1650	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Human Relations Coordinator	PR1660	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Human Relations Investigator	PR1670	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Human Resources Analyst	PR1680	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Human Resources Coordinator	PR1690	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Human Services Coordinator	PR1700	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Infrastructure QC Specialist	PR1710	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Instrumentation Electrical Supervisor	PR1721	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
IT Auditor	PR1730	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
IT Business Planner I	PR1740	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Business Planner II	PR1750	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
IT Business Systems Coordinator	PR1760	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Information Security Analyst	PR1770	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
IT Programmer/Analyst II	PR1790	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
IT Project Consultant	PR1800	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
IT Solutions Supervisor	PR1811	E	707	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
IT Tech Support Analyst II	PR1830	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Laboratory Supervisor	PR1841	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Land Agent	PR1850	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Park Planner	PR1860	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Landscape Architect Manager	PR1871	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Librarian Supervisor	PR1891	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Management Analyst I	PR1900	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Management Analyst II	PR1911	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Natural Scientist	PR1930	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Natural Scientist Supervisor	PR1941	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Neighborhood Development Coordinator	PR1950	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Neighborhood Development Specialist	PR1960	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Parking Operations Manager	PR1971	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Parts/Materials Supervisor	PR1981	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Payroll Supervisor	PR1991	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
PeopleSoft Systems Administrator	PR2010	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Performance Analyst	PR2020	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Planner	PR2030	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Plans Examiner Supervisor	PR2041	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Police Employment Specialist	PR2051	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Professional Engineer	PR2070	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Program Support Division Administrator	PR2080	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Property Control Supervisor	PR2111	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Asst City Attorney/ Prosecutor	PR2120	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Public Education Program Coordinator	PR2130	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Purchasing Supervisor	PR2151	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Quality Control Specialist	PR2160	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Records Analyst	PR2170	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Regional Librarian Supervisor	PR2191	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Registered Architect	PR2210	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Property & Casualty Adjuster II	PR2230	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sales and Events Manager	PR2240	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Accountant	PR2260	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Administrative Assistant	PR2270	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Sr Assistant City Attorney	PR2280	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486
Sr Auditor	PR2290	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Budget Analyst	PR2300	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Sr Buyer	PR2310	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Capital Projects Officer	PR2320	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486
Sr Chemist	PR2330	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Contract Compliance Specialist	PR2341	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Emergency Management Officer	PR2351	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Environmental Specialist	PR2360	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Forensic Scientist III	PR2370	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Human Relations Investigator	PR2391	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Human Resources Analyst	PR2400	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr IT Business Planner	PR2420	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058

**City of Fort Worth
FY2022 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr IT Programmer/Analyst	PR2430	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Sr IT Technical Support Analyst	PR2440	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Landscape Architect	PR2450	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Librarian	PR2461	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Sr Microbiologist	PR2470	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr PeopleSoft Systems Administrator	PR2490	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
Sr Planner	PR2501	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Professional Engineer	PR2510	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Sr Project Controls Specialist	PR2521	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Public Events Manager	PR2531	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Sr Records Analyst	PR2540	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Property & Casualty Adjuster	PR2561	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Sales and Events Manager	PR2571	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Sr Utility Rate Analyst	PR2590	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Victim Assistance Specialist	PR2600	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Systems Administrator	PR2641	E	709	34.98	72,760	40.23	83,674	45.48	94,588	50.72	105,502	55.97	116,416
Traffic Systems Supervisor	PR2661	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Training Specialist	PR2670	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Treasury Supervisor	PR2691	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Victim Assistance Coordinator	PR2711	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Warrant/Identification Supervisor	PR2751	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Water Customer Relations Manager	PR2761	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392
Security Coordinator	PR2771	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Water Systems Supervisor	PR2781	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Web Designer	PR2790	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Asst City Atty/DFW Airport Atty	PR2800	E	617	52.73	109,678	60.64	126,130	68.55	142,582	76.46	159,034	84.37	175,486
Neighborhood Services Manager	PR2811	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Forensic Supervisor	PR2821	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
Garden Center Coordinator	PR2831	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
IT Change Management Analyst	PR2840	E	707	28.91	60,132	33.25	69,152	37.58	78,172	41.92	87,192	46.26	96,212
Latent Print Supervisor	PR2851	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Program Coordinator	PR2861	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Crime Analyst	PR2871	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Sr Land Agent	PR2880	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Signal Systems Supervisor	PR2891	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Veterinarian	PR2910	E	614	40.38	83,995	46.44	96,594	52.50	109,193	58.55	121,792	64.61	134,392

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Historic Site Supervisor	PR2921	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Asst Historic Site Supervisor	PR2931	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Sr Facilities Planner	PR2941	E	612	33.80	70,308	38.87	80,854	43.94	91,400	49.01	101,946	54.08	112,492
AMI Administrator	PR2951	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Quality Control Specialist	PR2961	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Safety Officer	PR2970	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Planner-Scheduler	PR2980	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Process Control Systems Specialist	PR2990	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Business Process Analyst II	PR3000	E	708	31.80	66,146	36.57	76,068	41.34	85,989	46.11	95,911	50.88	105,833
Sr Business Process Analyst	PR3010	E	710	38.48	80,036	44.25	92,042	50.02	104,047	55.79	116,053	61.57	128,058
Accounts Payable Coordinator	PR3023	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Payroll Coordinator	PR3032	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
HR Business Partner	PR3040	E	613	36.95	76,847	42.49	88,374	48.03	99,901	53.57	111,428	59.11	122,955
Forensic Scientist I	PR3050	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Forensic Scientist IV	PR3051	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Neighborhood Program Coordinator	PR3060	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Chemist	PR5010	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Librarian	PR5020	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Microbiologist	PR5030	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Victim Assistance Specialist	PR5040	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Video Producer/Director	PR5050	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Safety Coordinator	PR5080	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Energy Compliance Analyst	PR5090	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Airport Project Coordinator	PR5110	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Asset Management Specialist	PR5120	E	608	23.68	49,261	27.24	56,650	30.79	64,039	34.34	71,429	37.89	78,818
Fleet Analyst	PR5130	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Gas Lease Analyst	PR5140	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Project Controls Specialist II	PR5150	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Asst Emergency Management Coordinator	PR5161	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Sr Executive Asst to City Management	PR5170	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Buyer II	PR5190	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Sr IT Information Security Analyst	PR5201	E	711	42.18	87,744	48.51	100,906	54.84	114,067	61.17	127,229	67.50	140,390
Property & Casualty Adjuster I	PR5210	E	609	25.89	53,843	29.77	61,919	33.65	69,996	37.53	78,072	41.42	86,149
Food & Beverage Coordinator	PR5221	E	611	30.93	64,325	35.56	73,973	40.20	83,622	44.84	93,271	49.48	102,920
Records Administrator	PR5230	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Facilities Coordinator	PR5770	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Municipal Volunteer Program Coordinator	PR5780	E	610	28.29	58,851	32.54	67,679	36.78	76,506	41.03	85,334	45.27	94,162
Airport Operations Officer	PS5010	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Animal Control Officer	PS5020	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Code Compliance Officer	PS5030	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Communication Shift Supervisor	PS5041	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Deputy City Marshal	PS5050	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Intoxilyzer Operator	PS5070	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Latent Print Examiner	PS5080	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Latent Print Technician	PS5090	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Parking Compliance Technician	PS5100	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Polygraph Examiner	PS5120	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Public Safety Communicator I	PS5130	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Public Safety Communicator II	PS5140	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Security Guard	PS5150	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Sr Code Compliance Officer	PS5160	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Deputy City Marshal	PS5171	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Public Safety Communicator	PS5180	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Warrant/Identification Technician	PS5190	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Traffic Control Supervisor	PS5201	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Traffic Control Technician	PS5210	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Warrant/Identification Technician	PS5220	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Security Supervisor	PS5231	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Firearms Technician	PS5240	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Public Safety Communicator III	PS5250	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Civilian Response Specialist	PS5270	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Sr Airport Operations Officer	PS5280	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Public Safety Communicator IV	PS5760	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Animal Shelter Technician	ST5010	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Arborist II	ST5020	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Auto Body Repairer	ST5030	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Code Compliance Technician	ST5040	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Community Center Aide	ST5050	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Courier	ST5060	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Cross Connection Technician	ST5070	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Custodian	ST5080	N	502	13.16	27,368	14.80	30,789	16.45	34,210	18.09	37,631	19.74	41,052
Environmental Technician	ST5090	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271

City of Fort Worth
FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Equipment Operator	ST5100	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Field Operations Crewleader	ST5110	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Field Services Representative	ST5120	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Fleet Crewleader	ST5130	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Fleet Mechanic I	ST5140	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Fleet Mechanic II	ST5150	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Gardener	ST5160	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Greenhouse Attendant	ST5170	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Helicopter Mechanic	ST5180	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Maintenance Worker	ST5190	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Pesticide Applicator	ST5200	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Property Control Attendant	ST5210	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Protective Gear Specialist	ST5220	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Public Events Attendant	ST5230	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Signs Fabricator	ST5250	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Skilled Trades Technician I	ST5260	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Skilled Trades Technician II	ST5270	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Auto Body Repairer	ST5280	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Equipment Operator	ST5290	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Field Services Representative	ST5300	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Fleet Mechanic	ST5310	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Gardener	ST5320	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Maintenance Worker	ST5330	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Sr Skilled Trades Technician	ST5340	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Water Systems Mechanic	ST5350	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Stagehand	ST5360	N	505	16.45	34,207	18.50	38,483	20.56	42,759	22.61	47,035	24.67	51,311
Stagehand Crewleader	ST5371	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Traffic Services Worker	ST5380	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Traffic Systems Crewleader	ST5390	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Traffic Systems Technician I	ST5400	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Traffic Systems Technician II	ST5410	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Water Systems Mechanic I	ST5430	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Mechanic II	ST5440	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Sr Arborist	ST5450	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Signal Systems Technician I	ST5460	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Signal Systems Technician II	ST5470	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133

**City of Fort Worth
FY2022 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1 **		Quartile 2 **		Midpoint Quartile 3 **		Quartile 4 **		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Signal Systems Crewleader	ST5480	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sports Field Monitor	ST5490	N	500	11.31	23,525	12.72	26,466	14.14	29,406	15.55	32,347	16.97	35,288
Natural Resource Technician	ST5500	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Arborist I	ST5510	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Meter Services Technician I	ST5520	N	504	15.27	31,756	17.18	35,726	19.08	39,695	20.99	43,665	22.90	47,634
Meter Services Technician II	ST5530	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Sr Meter Services Technician	ST5540	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Administrative Assistant	TC5010	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Asst Golf Professional	TC5020	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Asst Parts/Materials Supervisor	TC5030	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Combination Inspector	TC5040	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Construction Inspector I	TC5050	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Construction Inspector II	TC5060	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Consumer Health Specialist	TC5070	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Contract Compliance Technician	TC5080	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Development Inspection Specialist	TC5090	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Electronics Technician	TC5100	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Eligibility Specialist	TC5110	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Engineering Technician I	TC5120	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Engineering Technician II	TC5130	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Environmental Specialist	TC5140	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Facilities Planner	TC5150	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Fleet Coordinator	TC5160	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Gas Well Inspector	TC5170	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Graphic Artist	TC5180	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Helicopter Pilot	TC5190	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Housing Rehabilitation Technician I	TC5200	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Housing Rehabilitation Technician II	TC5210	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Human Services Specialist	TC5220	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Instrumentation Electrical Technician	TC5230	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
IT Communications Technician	TC5240	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
IT Help Desk Technician	TC5250	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT Operations Specialist	TC5260	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT PC Support Specialist	TC5270	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
IT Services Specialist	TC5280	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Jury Coordinator	TC5300	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133

City of Fort Worth

FY2022 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Library Assistant	TC5310	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Media Services Specialist	TC5330	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Operation and Maintenance Technician	TC5340	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Planning Assistant	TC5350	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Plans Examiner	TC5360	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Public Events Coordinator	TC5370	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Security Systems Technician	TC5380	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Combination Inspector	TC5400	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Construction Inspector	TC5410	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Consumer Health Specialist	TC5420	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Engineering Technician	TC5430	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Sr Graphic Artist	TC5440	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr Instrumentation Electrical Technician	TC5451	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr IT Communications Technician	TC5460	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr IT Help Desk Technician	TC5470	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr IT Operations Specialist	TC5480	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr IT Telecommunications Technician	TC5500	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Sr Loan Services Representative	TC5510	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Plans Examiner	TC5520	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Sr Survey Technician	TC5530	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Water Systems Technician	TC5540	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Survey Technician	TC5550	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Utility Line Technician	TC5560	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Veterinary Technician	TC5570	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
Water Systems Sampler	TC5580	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Specialist	TC5591	N	513	29.81	62,007	33.54	69,758	37.26	77,509	40.99	85,260	44.72	93,011
Water Systems Technician I	TC5600	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271
Water Systems Technician II	TC5610	N	507	19.08	39,692	21.47	44,653	23.85	49,615	26.24	54,576	28.62	59,538
IT Tech Support Analyst I	TC5620	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Project Assistant	TC5640	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Asst Data Reporting Supervisor	TC5651	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
IT Programmer/Analyst I	TC5670	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Public Education Specialist	TC5680	N	511	25.69	53,440	28.90	60,119	32.12	66,799	35.33	73,479	38.54	80,159
Recreation Programmer	TC5690	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Human Services Specialist	TC5700	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Sr Recreation Programmer	TC5710	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083

**City of Fort Worth
FY2022 Salary Schedule (by Job Code)**

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1 **		Quartile 2 **		Midpoint Quartile 3 **		Quartile 4 **		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Teen Court Coordinator	TC5721	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Volunteer Coordinator	TC5740	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Business Process Analyst I	TC5750	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Emergency Operations Center Technician	TC5760	N	510	23.85	49,610	26.83	55,812	29.81	62,013	32.80	68,214	35.78	74,415
Purchasing Assistant	TC5770	N	509	22.14	46,055	24.91	51,812	27.68	57,569	30.45	63,326	33.21	69,083
Turbine Operator	TC5780	N	508	20.56	42,755	23.12	48,100	25.69	53,444	28.26	58,789	30.83	64,133
Sr Turbine Operator	TC5781	N	512	27.64	57,501	31.10	64,689	34.56	71,876	38.01	79,064	41.47	86,251
Parking Meter Technician I	TC5790	N	503	14.17	29,481	15.95	33,166	17.72	36,851	19.49	40,536	21.26	44,221
Parking Meter Technician II	TC5791	N	506	17.72	36,848	19.93	41,454	22.14	46,060	24.36	50,665	26.57	55,271

* **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.

City of Fort Worth
FY2022 Salary Schedule (by Job Title)
Temporary Classifications

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Athletics Program Assistant	PT5100	N	n/a	12.50									
Fire Cadet	PT5150	N	n/a	9.98									
Fire Rehab Aide	PT5500	N	500	11.31									
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									
Medical Technician	PT5420	N	n/a										
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										
Village Creek Manager	PT5430	E	n/a										
Youth Counselor	PT5350	N	n/a										

**City of Fort Worth
FY2022 Salary Schedule (by Job Title)**

Mayor, Council and Council Aide

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E			25,000								
Council Aide	MC1021	E		31.82									
Mayor	MC1031	E			29,000								
Mayor Pro Tem	MC1041	E			25,000								

CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2021-2022

RANK	Years from Commission	56 Hour Schedule					Step	Hourly OT	Step HOF
		Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate			
Grade/Job Code									

FIREFIGHTER Y01/1032	Start	1	2,337	5,064	60,767	20.87	27.74	31.30	10.43
	1	2	2,453	5,314	63,769	21.90	27.74	32.85	10.95
	2	3	2,575	5,580	66,959	22.99	27.74	34.49	11.50
	3	4	2,704	5,860	70,316	24.15	27.74	36.22	12.07
	4	5	2,924	6,336	76,036	26.11	27.74	39.17	13.06
	5	6	3,070	6,652	79,818	27.41	28.78	41.12	13.71
	6	7	3,070	6,652	79,818	27.41	28.78	41.12	13.71
	7	8	3,070	6,652	79,818	27.41	28.78	41.12	13.71
	8	9	3,070	6,652	79,818	27.41	28.78	41.12	13.71
	9	10	3,160	6,846	82,158	28.21	29.62	42.32	14.11
	14	11	3,249	7,039	84,474	29.01	30.46	43.51	14.50

ENGINEER Y02/1031	Start	1							
	1	2							
	2	3	3,107	6,732	80,786	27.74	31.37	41.61	13.87
	3	4	3,263	7,069	84,828	29.13	31.37	43.70	14.57
	4	5	3,361	7,282	87,381	30.01	31.51	45.01	15.00
	5	6	3,361	7,282	87,381	30.01	31.51	45.01	15.00
	6	7	3,361	7,282	87,381	30.01	31.51	45.01	15.00
	7	8	3,361	7,282	87,381	30.01	31.51	45.01	15.00
	8	9	3,361	7,282	87,381	30.01	31.51	45.01	15.00
	9	10	3,459	7,494	89,934	30.88	32.43	46.33	15.44
	14	11	3,556	7,705	92,463	31.75	33.34	47.63	15.88

LIEUTENANT Y03/1030	Start	1							
	1	2							
	2	3							
	3	4							
	4	5	3,514	7,613	91,352	31.37	34.97	47.06	15.69
	5	6	3,688	7,991	95,890	32.93	34.97	49.39	16.46
	6	7	3,688	7,991	95,890	32.93	34.97	49.39	16.46
	7	8	3,688	7,991	95,890	32.93	34.97	49.39	16.46
	8	9	3,688	7,991	95,890	32.93	34.97	49.39	16.46
	9	10	3,795	8,223	98,679	33.89	35.58	50.83	16.94
	14	11	3,903	8,456	101,467	34.84	36.59	52.27	17.42

NOTES:

Across the Board Increases (ATBs) Pay Raise Percentage

FY 2018-2019 2.00%

FY 2019-2020 3.00%

FY 2020-2021 4.00%

FY 2021-2022 4.00%

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.

40 Hour Schedule						
Per Pay Period	Monthly	Annual	Step Hourly Rate	Acting Rate	Step Hourly OT	Step HOF

2,337	5,064	60,767	29.22	38.84	43.82	14.61
2,453	5,314	63,769	30.66	38.84	45.99	15.33
2,575	5,580	66,959	32.19	38.84	48.29	16.10
2,704	5,860	70,316	33.81	38.84	50.71	16.90
2,924	6,336	76,036	36.56	38.84	54.83	18.28
3,070	6,652	79,818	38.37	40.29	57.56	19.19
3,070	6,652	79,818	38.37	40.29	57.56	19.19
3,070	6,652	79,818	38.37	40.29	57.56	19.19
3,070	6,652	79,818	38.37	40.29	57.56	19.19
3,160	6,846	82,158	39.50	41.47	59.25	19.75
3,249	7,039	84,474	40.61	42.64	60.92	20.31

3,107	6,732	80,786	38.84	43.92	58.26	19.42
3,263	7,069	84,828	40.78	43.92	61.17	20.39
3,361	7,282	87,381	42.01	44.11	63.02	21.01
3,361	7,282	87,381	42.01	44.11	63.02	21.01
3,361	7,282	87,381	42.01	44.11	63.02	21.01
3,361	7,282	87,381	42.01	44.11	63.02	21.01
3,361	7,282	87,381	42.01	44.11	63.02	21.01
3,459	7,494	89,934	43.24	45.40	64.86	21.62
3,556	7,705	92,463	44.45	46.68	66.68	22.23

3,514	7,613	91,352	43.92	48.95	65.88	21.96
3,688	7,991	95,890	46.10	48.95	69.15	23.05
3,688	7,991	95,890	46.10	48.95	69.15	23.05
3,688	7,991	95,890	46.10	48.95	69.15	23.05
3,688	7,991	95,890	46.10	48.95	69.15	23.05
3,795	8,223	98,679	47.44	49.81	71.16	23.72
3,903	8,456	101,467	48.78	51.22	73.17	24.39

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.

City of Fort Worth
Police Civil Service Classifications

FY 2021/2022

Key	Title	Base Pay	1st Year	2nd Year	3rd Year	4th Year	6th Year	8th Year	10th Year	12th Year	14th Year	16th Year
X03	Police Officer	Step 1	2	3	4	5	6	7	8	9	10	11
		Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6	Base+7	Base+8	Base+9	Base+10
		31.39	32.95	34.60	36.33	38.14	39.09	40.07	41.07	42.10	44.20	46.49
X04	Police Corporal 4 Years					4th Year	6th Year	8th Year	10th Year	12th Year	14th Year	16th Year
						5	6	7	8	9	10	11
						Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5	Base+6
X07	Police Sergeant 7 Years											
X08	Police Lieutenant 10 Years						7th Year	8th Year	10th Year	12th Year	14th Year	16th Year
							6	7	8	9	10	11
							Base Pay	Base+1	Base+2	Base+3	Base+4	Base+5
X09	Police Captain 13 Years											
X09	Police Captain 13 Years											

1. NOTES

Across the Board (ATB) Pay Raise Percentages:

FY 2020/2021	ATB Effective Pay Period Beginning 26, or December 5, 2020:	4.00%
FY 2021/2022	ATB Effective the first full pay period after October 1, 2021:	2.287%
FY 2022/2023	ATB Effective the first full pay period after October 1, 2022:	2.00%
FY 2023/2024	ATB Effective the first full pay period after October 1, 2023:	2.00%

City Profile



City Profile

LOCATION AND HISTORY

Fort Worth, incorporated in 1873, is a political subdivision and municipal corporation of the State of Texas, located in Tarrant, Denton, Parker, Wise, and Johnson Counties. The City covers approximately 358 square miles and serves a population of 935,370. 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.

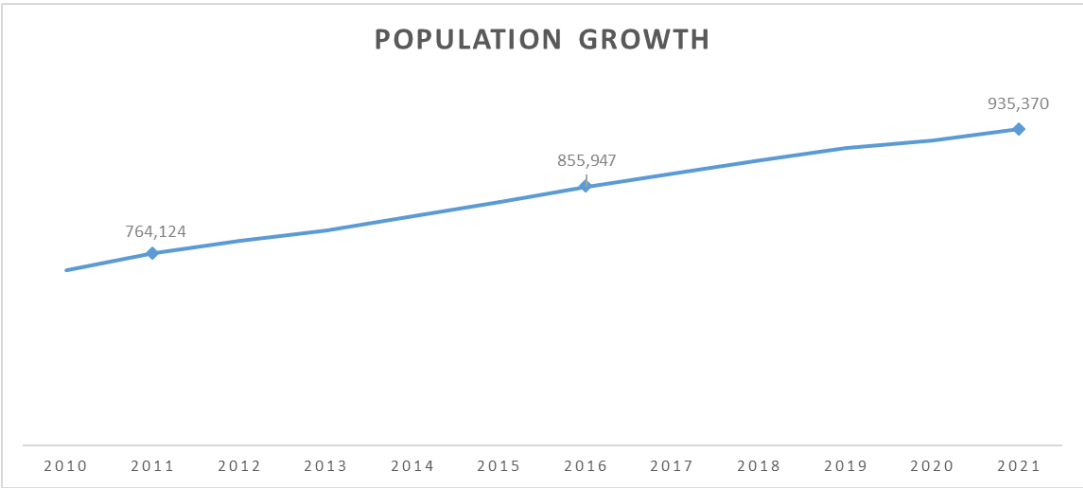
Fort Worth was established as a frontier army post in 1849 by Major Ripley Arnold and named after General William Jenkins Worth, who distinguished himself in the War with Mexico. The outpost became a stopping place on the famous Old Chisholm Trail and a shipping point for the great herds of Longhorn 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 2.1 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 an 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 voted in by an at-large popular vote and an eight-member, single-district council is 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.

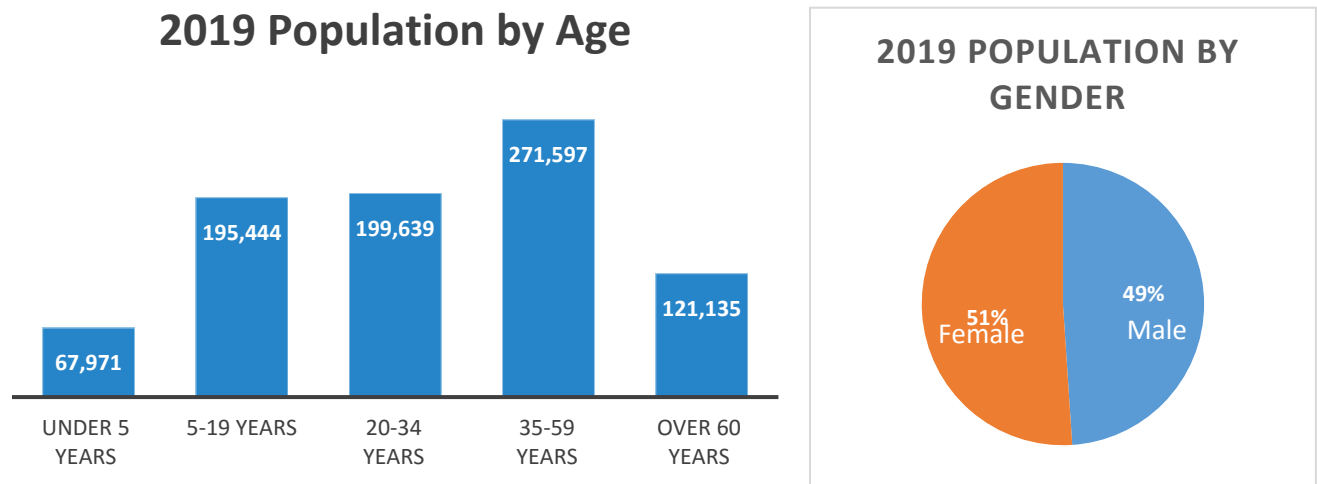
AREA AND POPULATION

According to the U.S. Census Bureau, the 2011 Census population count for Fort Worth was 764,124 and the official Census count as of April 1, 2021 for Fort Worth is 935,370. From 2011 to 2021, Fort Worth's total population increased by 171,246 persons, equating to a 22% growth over that period. This represents an average annual growth rate of 2.12% per year. Due to this substantial growth, Fort Worth is now ranked as the 13th largest city in the country, up from 15th largest in 2010. The following chart shows Fort Worth's population growth over the last decade.

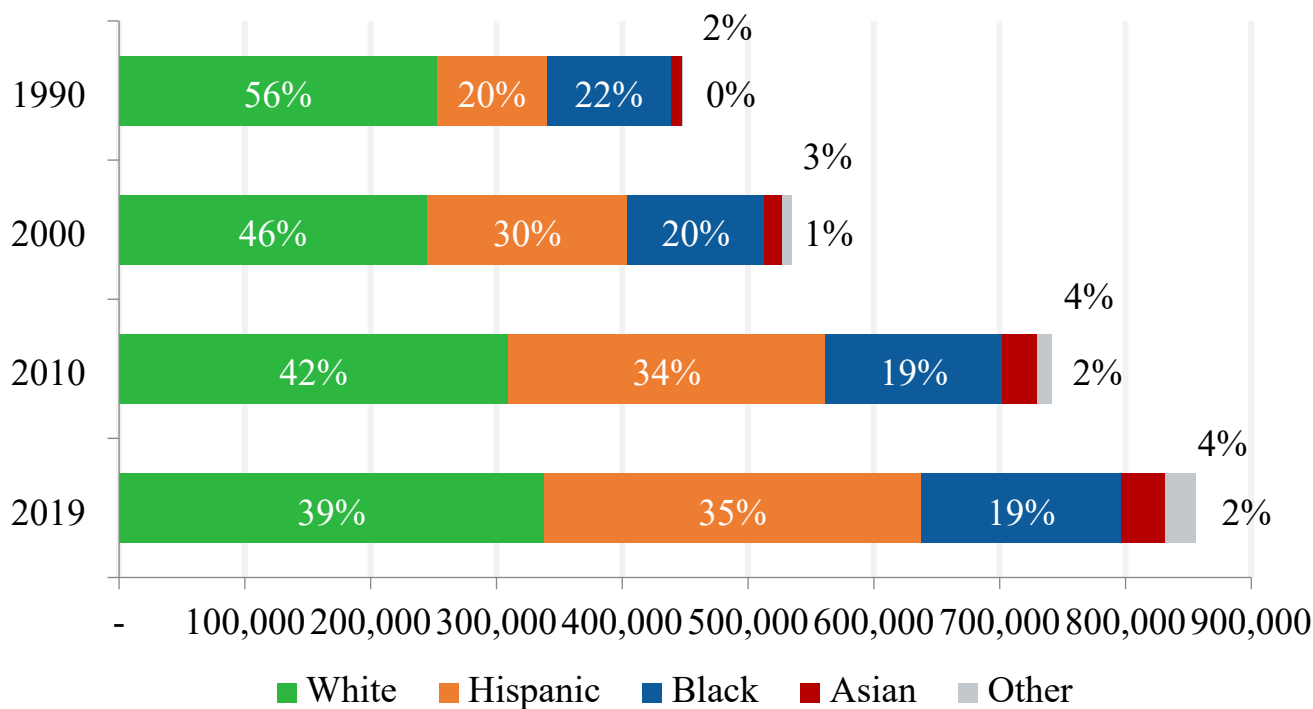


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According to the U.S. Census Bureau 2014-2019 American Community Survey (ACS) 5-Year Estimates, Fort Worth's population by age and gender are:



According to the U.S. Census Bureau 2014-2019 American Community Survey (ACS) 5-Year Estimates, the race and ethnicity in Fort Worth have become more diverse throughout its history:



Note: The most up-to-date information via the Census Bureau has been provided at the time of book publication

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TRANSPORTATION

The Dallas/Fort Worth International Airport (the "Airport" or "DFW") is the fourth busiest airport in the world in terms of logistical operations and ranks 15th 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. Pre-COVID, DFW International flew over 664,000 global flights in one year and served more than 69 million passengers as of the end of 2018. DFW provides service to 192 active/announced domestic and 67 active/announced international destinations. Recently, DFW received a high honor as the 2019 airport of the year.

Also, 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.

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.

Fort Worth is served by six major railroad systems, one of which, BNSF (Burlington Northern/Santa Fe Railroad), has its corporate headquarters in Fort Worth. Rail passenger service is provided through Fort Worth, including AMTRAK service on the Texas Eagle to Chicago, St. Louis, Little Rock, Dallas, San Antonio, and Los Angeles and on the Heartland Flyer to Oklahoma City. Fort Worth's position as a major southwest distribution center is supported by the presence of 75 regular route motor carriers with over 750 schedules. Local transit service is provided by Trinity Metro, including the TEXRail commuter rail line to DFW International Airport and the TRE line to downtown Dallas. 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 144 schools in the District operate on the 5-3-4 plan in which the elementary schools (83) teach grades 1-5; middle schools and sixth-grade centers (24), grades 6-8; and senior high schools (21), grades 9-12. The District also has 16 special campuses. The Fort Worth School District employs over 5,600 classroom teachers (full-time equivalents) to instruct over 76,000 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 levels. 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.

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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 were opened in July 2019 and will have classes on both university campuses.

In Spring 2022, construction will start on an A&M Research Center. The building will be located next to the pre-existing A&M Law building and will further assist in developing “Aggieland North”. This partnership between the City and A&M will continue to build the Convention Center District of Fort Worth.

HEALTH SERVICES

With award-winning medical care and community-wide wellness programs, Fort Worth offers the full spectrum of health options and medical care. 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.

Fort Worth’s Medical District houses the region’s single largest concentration of medical jobs. Throughout Tarrant County, there are approximately 46 conveniently located hospitals with 6,245 beds, including one children’s hospital licensed for 457 beds and four public hospitals.

MILITARY

Fort Worth is the home of the Naval Air Station (NAS) Fort Worth, Joint Reserve Base, a navy reserve base since October 1994. Fort Worth has a proud history of supporting military facilities, missions, and families back to the establishment of the early fort that gave the city its name and Camp Bowie during World War I. Today, NASFW JRB operates approximately 40 separate commands with over 10,000 active duty military, Guardsmen, Reservists, and civilian employees. The Texas Comptroller estimates that the NAS contributes \$6.6 Billion to the Texas economy through over 47,000 direct and indirect jobs. Service, retail, and construction businesses around the base continue to grow to serve the region. Within the base, the PX Mart continues to operate the Base Exchange store and the grocery store for the benefit of active duty military and retired military in the Metroplex.

The Naval Air Station Fort Worth, Joint Reserve Base has the capacity for additional units. Soon, 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

City Profile

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

Prior to events and impacts associated with COVID-19, Fort Worth was continuing a sustained multi-year trend of broad-based growth across sectors. Much of this business growth has fueled and been fueled by Fort Worth's status as one of 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, 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 remain an important part of the Fort Worth economy. The list of companies in distribution and manufacturing operations include Acme Brick, Alcon Labs, Allied Electronics, ATC Logistics & Electronics, Haggar Clothing, Federal Express, J.C. Penney's, Mother Parker's Tea and Coffee, Coca-Cola Enterprises, Ben E. Keith Co., Miller Coors LLC, Williamson-Dickie, Pratt Industries USA, Inc., NGC Renewables, LLC, Carolina Beverage Group, LLC, GE Manufacturing Solutions, and Danone North America.

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 2018 decision by XTO to consolidate their Fort Worth offices in new facilities in The Woodlands (Houston area), the energy industry remains a strong and important segment of the local and regional economy.

The City's industry clusters remain diverse with trade, transportation, and utilities making up the largest percentage of the Fort Worth-Arlington Metropolitan Division (MD) industry composition at 37%. Since 2010 trade, transportation, and utilities companies have grown considerably adding over 22,100 jobs to the area. Healthcare, Manufacturing, Hospitality and Tourism, Transportation and Warehousing, and Oil and Gas make up the five established sectors that play a key role in the Fort Worth economy. As a group, these five established sectors account for more than a third of employment in Tarrant County with over 398,000 people employed. The City's Economic Development Department has identified key emerging economic sectors including aerospace manufacturing and design, life sciences delivery and innovation, geotechnical engineering, international business, corporate and regional headquarters, professional services, financial services, and transportation innovation.

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Key indicators show that growth and development in the Fort Worth-Arlington-Grapevine area is expected to occur at a pace significantly faster than the nationwide rate with employment projecting to grow by roughly 128,000 net new positions, led by the service sector.

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 summer 2010 up until the Covid-19 pandemic in early 2020. In the wake of the crisis, the city's unemployment rate of 7.9% was slightly higher than the 6.8% state unemployment rate but below the 8.4% national unemployment rate through August 2020. In 2021, the City's unemployment rate decreased dramatically to 4.8% which is lower than the state unemployment rate of 5.6% and equal to the national employment rate.

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 2021 representing statistics as of September 30th, 2021.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City of Fort Worth												
Labor Force	357,927	369,718	377,123	384,170	390,430	393,352	404,789	414,163	427,892	439,544	436,496	455,244
Unemployed	28,441	27,628	24,301	22,982	19,258	16,303	16,984	15,865	15,562	14,941	34,063	22,008
Unemployed Rate	7.9%	7.5%	6.4%	6.0%	4.9%	4.1%	4.2%	3.8%	3.6%	3.4%	7.9%	4.8%
Dallas - Fort Worth - Arlington MSA												
Labor Force	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	3,971,633	3,953,549	4,107,884
Unemployed	266,593	255,271	225,014	212,012	177,598	145,292	143,064	138,248	136,486	129,621	285,437	180,344
Unemployed Rate	8.1%	7.6%	6.6%	6.1%	5.0%	4.1%	3.9%	3.6%	3.5%	3.3%	7.3%	4.4%
Tarrant County												
Labor Force	924,951	950,514	966,259	981,537	991,015	990,682	1,009,291	1,033,317	1,062,733	1,082,571	1,072,941	1,110,275
Unemployed	75,375	71,788	62,944	59,367	49,829	41,169	40,130	37,978	37,114	35,655	80,815	50,373
Unemployed Rate	8.1%	7.6%	6.5%	6.5%	5.0%	4.2%	4.0%	3.7%	3.5%	3.3%	7.6%	4.5%

Source: Texas Workforce Commission, Labor Market Information. <https://texaslmi.com/LMIbyCategory/LAUS>

TOURISM

Tourism is big business in our local economy. Pre-COVID, more than 9.4 million people visited each year for business and fun, generating a \$2.6 billion economic impact, according to an audit commissioned by Visit Fort Worth (formerly the Fort Worth Convention and Visitors Bureau). This activity supported 24,000 jobs in the local hospitality industry. Tax revenue generated by visitor spending contributes to city projects, saving the average homeowner \$638 in taxes per year. During the recovery from the pandemic, visitors flocked to attractions such as the Botanic Garden and new Mule Alley. Fort Worth hosted dozens of sports events, many at the new Dickies Arena, worth an estimated \$100m in economic impact.

Visitors come to Fort Worth for many reasons: vacations, sports events, concerts and cultural events, museums, conventions and meetings our food scene and more. The Fort Worth Herd's twice-daily cattle drive is a bucket-list item for anyone visiting Texas. The city's neighborhoods and districts drawing high interest include downtown and Sundance Square, the Cultural District, Near Southside, Panther Island and the Stockyards National Historic District. In response to unmet demand, plans are underway to expand the Fort Worth Convention Center and add a convention center hotel.

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

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facilities throughout downtown Fort Worth. The city joined this partnership in 1995 with the creation of the Downtown Tax Increment Financing District to provide public infrastructure to support the private investment within this development.

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 2021 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 an 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 which generate over \$75 million in annual economic impact. 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. With the opening of the 14,000-seat Dickies Arena in late 2019, Fort Worth is now home to a state-of-the-art entertainment facility capable of hosting large concerts, athletic events, and equestrian competitions.

CITY DEVELOPMENTS

Fort Worth continues to grow in all varieties of development, spurred by population and employment growth as part of the Dallas-Fort Worth Metropolitan Area. Notably, large clusters of commercial development focused on manufacturing, distribution, and warehousing are being developed near state and interstate highways. The Alliance Texas development in far north Fort Worth continued to grow and add people, businesses, and homes. The Northwest Commerce Park broke ground in 2019, adding three large building footprints that can accommodate a wide range of users. The newly built Speedway Logistics Crossing, located nearby, will add additional warehousing capacity. The Northlink Logistics Center and Elizabeth Creek Gateway Buildings, focused on distribution, were also completed.

South of Alliance, along Interstate 35, over 600,000 square feet of warehousing was added at North Quarter 35. Closer to Meacham International Airport and Loop 820, Mark IV constructed three buildings designated for manufacturing. Carter Logistics and Carter Distribution constructed seven buildings at the intersection of Interstate 20 and Interstate 35. Over 1,600,000 square feet of warehousing has begun leasing in 2021.

The Facebook data center campus, also located in the Alliance Texas area, began work on its final phase. Several data centers are under construction as Fort Worth grows its presence in the data innovation sector. Medical innovation is also on the rise, as the Medical Innovation District, south of Downtown, also grows with the expansion of Cook Children's Medical Center. Further growth in this district is anticipated with the announcement of the TEX Rail expansion to the proposed Medical District station, which will spur further investment.

Downtown Fort Worth also saw its share of development, including two hotels. The newly constructed Avid Hotel located in north Downtown adds approximately 100 rooms in close proximity to Panther Island and Sundance Square. Construction is expected to be completed in summer 2022. The historic W.T. Waggoner building will be retrofitted from office space to 240 Sandman Signature hotel rooms in the heart of downtown. Owners of the

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building, which is listed on National Register of Historic Places, seek to complete associated public improvements with the assistance of the Lancaster Tax Increment Financing District (TIF).

The Lancaster TIF District is also instrumental in the development of a new residential development in downtown. The Deco 969 broke ground in October 2021. In addition to 27 floors of residential units, retail and restaurant space will also be included. In the northeast quadrant of downtown, more housing is being developed at The Huntley. This multifamily development will provide 51% of its units as affordable housing. The vacant lot to be developed is located just a few short blocks from the Trinity River and the Tarrant County College – Trinity River Campus.

The Central City Flood Control Project and Panther Island continue to develop. The White Settlement Bridge, the first of three bridges constructed to provide access to Panther Island, was completed in April 2021. The North Main Street Bridge opened in June, followed by the Henderson Street Bridge in October 2021. These three bridges will greatly increase connectivity between Panther Island and the rest of the city.

Development along the Trinity River is also underway west of downtown. The River District master planned mixed-use neighborhood off White Settlement Road will see new multifamily with the Stillwater Crystal Springs development. This development adds direct access to the Trinity River and the Trinity Trails system. On the northern banks of the Trinity River south of Chisholm Trail Parkway, the Clearfork Mixed-Use development continues to expand. Senior housing is planned to complement the existing multifamily projects completed in previous phases to create a more multi-generational community. Located along the Clear Fork of the Trinity, residents will have access to the area's medical and retail establishments, along with recreational access to the river.

South of downtown, the Near Southside continues add new development and repurpose historic structures at a brisk pace. A new mixed-use development is underway in the Magnolia Urban Village at the corner of Magnolia and Hemphill. This project includes retail, office space, and structured parking. In the nearby South Main Urban Village, more adaptive reuse projects and new mixed-use buildings have been added along the reconstructed South Main Street and adjacent local streets. The recently completed Broadstone Southside building added 180 pedestrian-oriented multifamily units in the neighborhood. A new park known as "The Skinny" provides additional gathering spaces for the many new residents of this active and engaging urban neighborhood.

New suburban subdivisions continue to add thousands of new homes to the Fort Worth housing market to accommodate population growth. New developments under construction, such as Trails of Elizabeth and Bar C Ranch, will add over 1,000 new homes each. The recently completed subdivisions of Marine Creek Hills and Marine Creek Ranch in the Far Northwest, and Primrose Crossing and Summer Creek Ranch Addition in the Far Southwest, are indicative of the large amounts of growth at the edges of the city.

The City of Fort Worth continues to invest in public infrastructure to improve quality of life for residents. Notably, a new fire station that broke ground in July 2021 at U.S. 287 and IH-35 was designed in anticipation of future growth in the area. The City of Fort Worth also invested in new construction at the Village Creek Water Reclamation Facility to improve the 23-year old plant. Most of the sanitary sewer flow in Tarrant County and a portion of Johnson County is treated at the plant.

City Profile

Growth continues in education projects to serve the City's growing population. Berkshire Elementary is a new school built to accommodate growth in the Far Northwest of Fort Worth, providing an additional 100,000 square feet in the two-story school. Berkshire is Northwest Independent School District's 20th elementary campus and will accommodate 850 students. Also in the Far Northwest, the Goddard School will increase access to early childhood development services with the newly constructed campus.

In addition to public schools, two new charter schools are in development in Fort Worth. IDEA Southeast will open on Seminary Drive and IDEA Rise will open on Cherry Lane. These charter schools will focus on college preparation. Likewise, the Young Men's Leadership Academy is also focused on college preparation. In 2017, the Fort Worth Independent School District passed a bond to allow the school to update and expand. The project is anticipated to be complete in January 2023.

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, 16 branch libraries, and one satellite library. The Reby Cary Youth Library opened on August 14th, 2021. A contract has been awarded for the Far Southwest Library, a full-service library branch to open by 2022. The Central Library, open 52 hours and seven days a week, is the flagship of the system. In April 2019, the Library added 202 additional open hours per week across the city, including Saturday, to become more welcoming to all families.

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 and performance halls. 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. The Fort Worth Convention Center offers exhibit and meeting space of over 185,000 square feet, including a 13,500 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. Dickies Arena, a 14,000-seat multipurpose arena, opened in October 2019 to host a range of concerts, athletic events, and equestrian competitions.

City Profile

CITY OF FORT WORTH BUILDING PERMITS

Number of Issued Building Permits by Type					
Fiscal Year Ended 9/30	New Residential	New Commercial	Additions	Remodels	TOTAL PERMITS
FY2010	3,891	669	819	4,595	9,974
FY2011	3,433	721	949	4,707	9,810
FY2012	3,861	779	788	4,575	10,003
FY2013	4,540	835	676	4,525	10,576
FY2014	4,828	1,031	646	4,330	10,835
FY2015	5,260	857	603	4,602	11,322
FY2016	4,899	1,061	586	5,779	12,325
FY2017	6,138	1,058	576	5,671	13,443
FY2018	6,977	857	732	5,374	13,940
FY2019	6,426	873	546	3,703	11,548
FY2020	6,481	787	607	4,338	12,213

Source: Planning & Data Analytics, City of Fort Worth, FY2020.

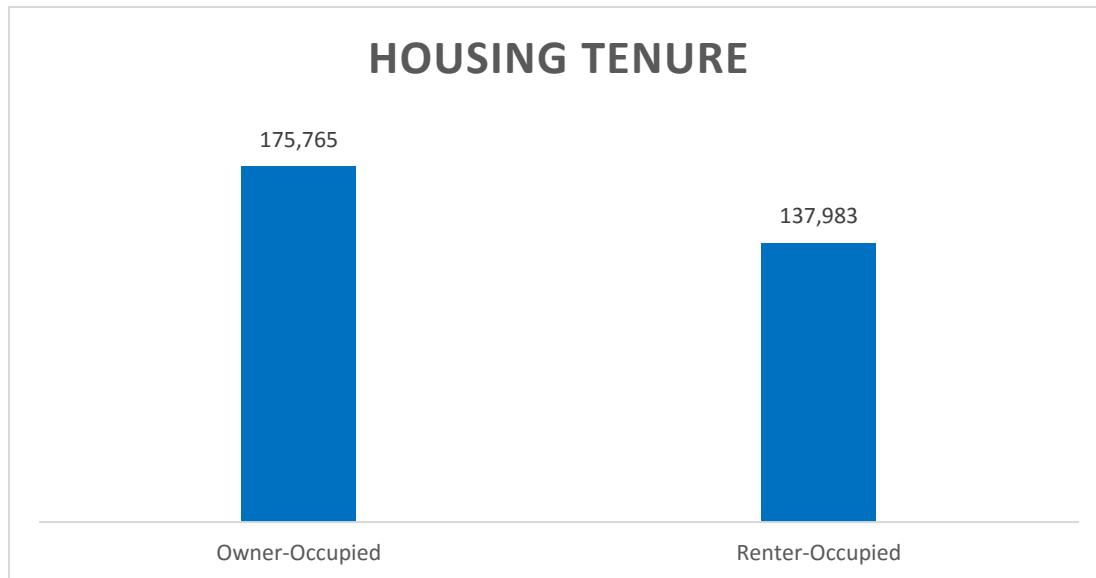
Dollar Value of Building Permits Issued					
Fiscal Year Ended 9/30	New Residential	New Commercial	Additions	Remodels	TOTAL PERMITS
FY2010	449,663,304	740,594,972	95,498,713	392,421,899	1,678,178,888
FY2011	395,395,022	573,784,677	144,681,007	238,577,958	1,352,438,664
FY2012	432,754,592	629,082,573	65,067,950	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
FY2019	973,862,299	1,601,325,699	116,454,908	433,184,176	3,124,827,082
FY2020	1,135,933,940	2,766,598,102	264,946,354	696,015,882	4,863,494,278

Source: Planning & Data Analytics, City of Fort Worth, FY2020.

HOUSING TENURE

According to Housing Occupancy data from the U.S. Census Bureau, the number of total housing units in Fort Worth is estimated at 337,072 of which 91.4 percent are occupied and the remaining 8.6 percent vacant. In terms of housing tenure, the survey estimated that out of the 313,748 occupied housing units, 56.0 percent were owner-occupied and 44.0 percent were renter-occupied.

City Profile



Source: U.S. Census Bureau, 2020 Time-Series Projection.

CITY OF FORT WORTH EXTRATERRITORIAL JURISDICTION AND ANNEXATION POLICY

Under the provisions of State law, incorporated cities in Texas have the power to exercise certain controls in unincorporated areas adjacent to their city limits. For a city the size of Fort Worth, these adjacent areas extend a distance of five (5) miles from its city limits. This adjacent unincorporated area within five miles is known as the extraterritorial jurisdictional area ("ETJ"). The ETJ encompasses approximately 313 square miles.

PERSONAL INCOME AND BUYING POWER

	Median Household	Mean Household
Fort Worth	\$60,748	\$84,833
Tarrant County	\$68,876	\$81,449

Source: U.S. Census Bureau, 2019 American Community Survey, 1-Year Estimates

HOUSEHOLD INCOME

Income Level	2017		2018		2019	
	Fort Worth	Tarrant County	Fort Worth	Tarrant County	Fort Worth	Tarrant County
\$34,999 or less	27.70%	24.60%	30.30%	24.90%	29.47%	18.37%
\$35,000 - \$49,999	13.40%	13.10%	12.80%	12.20%	12.65%	13.54%
\$50,000 - \$74,999	18.60%	18.70%	17.50%	18.60%	18.67%	20.64%
\$75,000 or more	40.30%	43.60%	39.40%	44.40%	39.20%	47.45%

Source: U.S. Census Bureau, 2014-2019 American Community Survey, 5-Year Estimates

City Profile

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 characteristics are as follows:

Fort Worth Meacham International Airport

In operation since 1925, Meacham was Fort Worth's first general aviation airport. Situated on 900 acres and located 5 miles to the north of downtown Fort Worth, the airport has become North Texas's premier corporate facility. With two runways, the longest being 7,502 feet in length, it can accommodate up to a Boeing 747. Airport amenities include US Customs office, major aircraft maintenance and storage, flight training, 24/7 air traffic control tower, dedicated fire station, 24 hour aviation services and two award-winning fixed based operators. With over 316 based aircraft, the airport manages and holds 152 leases for facilities. Meacham ranks 7th in total flight operations out of 278 general aviation airports in Texas, behind only commercial air service airports such as DFW, Houston Intercontinental and Austin Bergstrom. Meacham's strategic location combined with its considerable amenities is a key factor to the City of Fort Worth's economic vitality.

Fort Worth Spinks Airport

Established in 1988, Spinks is situated on 822 acres and is located 13 miles south of downtown Fort Worth. Spinks has a 6,000 foot long paved runway and a 3,600 foot long turf runway, an air traffic control tower, aircraft paint and maintenance services, flight training, and a fixed based operator. Spinks has 220 based aircraft and 135 facility leases. For Fiscal Year 2021, \$3.4M investment is being made in 12 box hangers to help alleviate aircraft storage demand in Fort Worth. It has seen a 22% increase in flight operation in the last 5 years. Bypassing DFW Class B airspace and easy access to I-35W in the I-35 south industrial corridor, Spinks airport is well-positioned to serve south Fort Worth and surrounding communities.

Alliance Airport

Opening in 1989, Alliance airport is the world's first industrial airport and is the centerpiece of a 26,000 acre master-planned development known as Alliance Texas. The airport was built to primarily accommodate large industrial and cargo operators but also serves the general aviation community. Owned by the City of Fort Worth and operated under a management agreement by Alliance Air Services; a subsidiary of Hillwood Development Company, LLC., Alliance boasts two 11,000 foot long runways and sits on 1,200 acres of land. Amenities include a US Customs office, a fixed base operator, air traffic control tower, and maintenance and repair facilities. The airport has seen a 131% increase in air cargo carrier operations, jumping from 5,338 to 12,355 over the last 4 years, in large part as a result of two significant sorting and package delivery service providers, Federal Express and Amazon. Strategically located between I-35W and BNSF railway, Alliance is poised for growth in the upcoming years.

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. Under prior elections, police officers have the right to meet and confer and

City Profile

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

Glossary

The Annual Budget and Program Objectives document contains specialized and technical terminology that is unique to public finance and budgeting. To help both city departments and citizens understand the terminology used during the budget process, this glossary is provided as a reference.

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

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

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.

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

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

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

Capital Projects Fund: A governmental fund established to account for resources used for the acquisition of large capital improvements and non-reoccurring 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 to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

Glossary and Acronyms

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

- **Salary & Benefits** consist of the costs associated with compensation to individuals providing services to the city as employees and includes all salary, supplemental costs, and indirect and non-cash compensation paid to an employee such as social security, unemployment compensation, workers compensation, health insurance, life insurance, medical plan, paid vacation, pension, and gratuity.
- **General Operating & Maintenance** includes items such as the following:
 - **Professional and Technical Services** represent costs associated with services or activities performed under-expressed or implied costs and charges for professional, specialized, or trade services rendered. This category includes services provided to city departments through Internal Service Funds such as computer technical support, copy and mailroom services, and vehicle fleet maintenance services and per-capita-allocated service costs such as insurance, healthcare, legal, and administrative services.
 - **Utilities, Repairs, and Rentals** consist of items and supplies that are necessary to perform public service duties.
 - **Other Purchased Services** are expenses that may be required in connection with a public works project meeting the definition of public work.
 - **Supplies** consist of the costs associated with goods that are consumed or used in connection with providing city services and that are of either limited cost or have a limited useful life. Examples include basic office supplies; minor electronic equipment; books and magazines; construction raw materials; postage; uniforms; vehicle fuel and accessories; and library books.
- **Capital** is expenses and outlays related to the acquisition or construction of fixed assets. The city's fixed assets fall primarily into the following categories: 1) Land; 2) Improvements other than buildings; 3) Buildings; 4) Equipment.
- **Debt Service** expenses refer to money paid as interest and principal on loans received or public securities issued by the city as borrower or issuer.
 - Principal refers to the unpaid balance of funds borrowed, excluding any interest or other fees.
 - Interest refers to money that is paid in exchange for borrowing or using another person's or organization's money.
- **Transfer Out & Other** is an approved movement of monies from one separate fund to another fund. Budgets can call for Transfers-In to the General Fund to pay for centralized expenditures such as utilities, insurance, or fringe benefits. Transfers Out from the General Fund may be required to subsidize new special activity funds or those with insufficient or unreliable revenue sources.

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

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

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

Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

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. This terminology is now known as the No-New-Revenue Tax Rate.

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

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

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

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

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

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

Expenses (Proprietary Funds): Outflow or other depletion of assets or incurrence of liabilities during a specific period 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 they must be used in coordination with internal measures. Data sources could include TXDOT (Texas Department of Transportation), the T (the Fort Worth Transportation Authority), TCEQ (Texas Commission on Environmental Quality), TRWD (Texas Regional Watering District), NCTCOG (North Central Texas Council of Governments), or the Chamber of Commerce.

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

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

Fines and Forfeitures: Refers to payments as a result of or in connection with an alleged violation of the law and 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.

Glossary and Acronyms

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

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

Full-Time Equivalent (FTE): Hours worked by one employee on a full-time basis. An FTE is considered to be 2,080 hours on an annual basis which is calculated 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 following laws and regulations or special restrictions and limitations. State and local governments use three broad categories of funds: governmental funds, proprietary funds, and fiduciary funds. Governmental funds include the following fund types: General Fund, Special Revenue Funds, Capital Projects funds, debt service funds, and permanent funds. Proprietary funds include the following types: enterprise funds and internal services funds. Fiduciary funds include pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

Governmental Funds: Governmental Funds are used to account for activities traditionally associated with the government and that is 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.

Glossary and Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

Modified Accrual Accounting: Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.

Glossary and Acronyms

Municipal Bonds: Debt securities issued by a state, municipality, or county to finance its capital expenditures. Municipal bonds are exempt from federal taxes and most state and local taxes, especially if you live in the state in which the bond is issued.

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

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

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

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

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

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

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

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

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

Glossary and Acronyms

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

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

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

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

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

- General (civilian) employees: All classification other than Police and Fire ranks. Their salary is charged to 5110101 "REGULAR EMPLOYEE SALARIES". Police and Fire trainees are considered General employees until they graduate from the academy and join the ranks.
- 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 are usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond. A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax. Revenue bonds may be issued to construct or expand upon various revenue-generating entities, including Water and Sewer utilities; toll roads and bridges; airports, seaports, and other transportation hubs. Generally, any government agency or fund that is run like a business, generating operating revenues and expenses (sometimes known as an enterprise fund), can issue revenue bonds.

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

Glossary and Acronyms

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

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

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

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

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

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

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

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

Supplemental Appropriation: A legal procedure utilized during the fiscal year by the city staff and City Council to revise a budget appropriation. The City of Fort Worth's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any interdepartmental or 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 is shown on the appraisal roll minus any applicable exemptions.

Glossary and Acronyms

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

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

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

Transfers: Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

Glossary and Acronyms

Acronyms

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

Glossary and Acronyms

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
KPI	Key Performance Indicator
LDC	Local Development Corporation
LHRD	Lead Hazard Reduction Demonstration Grant
LM	Lane miles
M&C	Mayor & Council; Also refers to Mayor & Council Communications
M&O	Maintenance and Operations
MBE	Minority Business Enterprise
MD	Metropolitan Division
MSA	Metropolitan Statistical Area
MYFF	Multi-Year Financial Forecast
NALHFA	National Association of Local Housing Finance Agencies
NAS	Naval Air Station
NASJRB	Naval Air Station Joint Reserve Base Fort Worth
NEZ	Neighborhood Empowerment Zone
NFIP	National Flood Insurance Program
NIC	Net Interest Cost
NIS	Neighborhood Improvement Strategy
NIMS	National Incident Management System
NOE	Notice of Enforcement
NOV	Notice of Violations
O&M	Operating and Maintenance
OEM	Office of Emergency Management
OPEB	Other Post-Employment Benefits
OPW	Ohio Pattern Works

Glossary and Acronyms

PAYG	Pay as You Go Capital
PACS	Parks and Community Services
PARD	Park and Recreation Department
PE	Public Events
PID	Public Improvement District
PILOT	Payment In Lieu Of Taxes
PIRs	Public Information Requests
PMA	Pavement Management Application
PQI	Pavement Quality Index
RevPAR	Revenue Per available room
RFID	Radio frequency identification technology
RFW	Read Fort Worth
RIM	Records Information Management
RRBG	Rental Rehabilitation Block Grant
RRPI	Rental Rehabilitation Program Income
SAR	Single audit report
SBE	Small Business Enterprise
SCBA	Self-contained breathing apparatus
SEC	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



2021 Tax Rate Calculation Worksheet

Date: 08/20/2021 12:13 PM

Taxing Units Other Than School Districts or Water Districts

City of Fort Worth

817/392-1234

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 No-New-Revenue (NNR) tax rate and Voter-Approval 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. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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 Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet 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.

SECTION 1: No-New-Revenue Tax Rate

The NNR 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 NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$76,091,724,523
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$5,929,038,763
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$70,162,685,760
4. 2020 total adopted tax rate.	\$0.747500/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$6,057,528,399

B. 2020 values resulting from final court decisions:	\$5,394,834,646
C. 2020 value loss. Subtract B from A. ³	\$662,693,753
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$4,497,543,260
B. 2020 disputed value:	\$549,050,052
C. 2020 undisputed value. Subtract B from A. ⁴	\$3,948,493,208
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$4,611,186,961
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$74,773,872,721
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$4,977,780
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$443,717,070
C. Value loss. Add A and B. ⁵	\$448,694,850
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$548,631
B. 2021 productivity or special appraised value:	\$2,711
C. Value loss. Subtract B from A. ⁷	\$545,920
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$449,240,770
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$4,405,424,525
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$69,919,207,426
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$522,646,075
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$13,057,521

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$535,703,596
<p>18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	<p>\$83,330,606,995</p> <p>\$0</p> <p>\$0</p> <p>\$4,141,778,353</p> <p>\$79,188,828,642</p>
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. 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 under protest.¹⁴</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. 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 of property not on the certified roll.¹⁵</p> <p>C. Total value under protest or not certified: Add A and B.</p>	<p>\$3,102,219,311</p> <p>\$941,102,642</p> <p>\$4,043,321,953</p>
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$6,131,307,273
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$77,100,843,322

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$20,108,930
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$3,285,073,653
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$3,305,182,583
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$73,795,660,739
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.725928/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²*Reserved for expansion*

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** 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 the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt 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 Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.595000/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$74,773,872,721
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$444,904,542
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020. B. 2020 taxes in TIF 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 2021 captured appraised value in Line 18D, enter 0. C. 2020 transferred function. 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. E. Add Line 30 to 31D.	<div>\$10,407,090</div> <div>\$20,569,050</div> <div>\$0</div> <div>\$-10,161,960</div> <div>\$434,742,582</div>
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$73,795,660,739
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.589116/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.589116/\$100
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.589116/\$100</p>
<p>41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.609735/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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&O expenses <p>A. Debt 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$133,386,225</p> <p>\$0</p> <p>\$0</p> <p>\$9,500,715</p> <p>\$123,885,510</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$5,870,548
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$118,014,962
<p>45. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>99.51%</p> <p>98.82%</p> <p>99.93%</p> <p>100.00%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$118,014,962
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$77,100,843,322
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.153065/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.762800/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for 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 NNR and voter-approval 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 NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$77,100,843,322
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.725928/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.725928/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.762800/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.762800/\$100

³¹Reserved for expansion

³²Tex. Tax Code Section 26.041(d)

³³Tex. Tax Code Section 26.041(i)

³⁴Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$77,100,843,322
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.762800/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.059634
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.059634/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.822434/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

⁴²Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.589116/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$77,100,843,322
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.000648
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.153065/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.000000/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.725928/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.822434/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date